

# 1 Wisconsin income tax Form 1 instructions

# 2000

## Save time and trouble! File electronically!



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

Just log on to [www.dor.state.wi.us](http://www.dor.state.wi.us) or ask your tax preparer to file your tax return electronically.

Details on page 4.

## New Tax Cuts are in effect

- **Lower** tax rates. New tax rates range from 4.73% to 6.75%.
- **New** personal exemptions. See page 17.
- **Bigger** married couple credit – up to \$440.
- **Increased** standard deduction, as reflected on page 30.
- *It's back bigger than before:* **School property tax / rent credit** of up to \$300.

## Tax Tips

- Assemble the return you file correctly. See page 27 for instructions. Returns can be processed faster when assembled correctly.
- If you are single or retired and have income of less than \$10,000 (\$19,000 if married), don't overlook the **Working Families Tax Credit**. You may qualify for this credit, see page 20.

**Filing Deadline is  
Monday, April 16, 2001**

**Need help filing?  
See page 5.**

### 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.



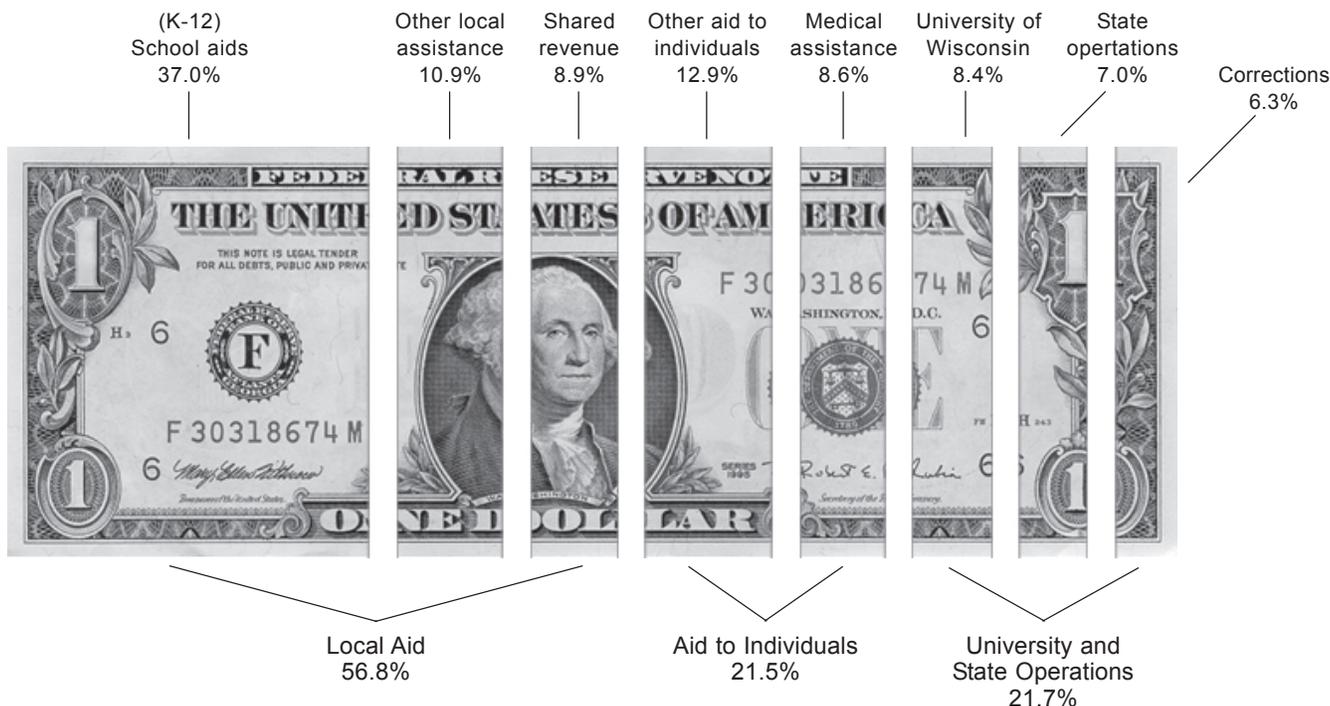
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### Where your State tax dollar goes

Here is a rough breakdown of how each of the \$11.3 billion state tax dollars collected between July 1, 1999 and June 30, 2000 were spent.



### Which Form To File For 2000

You may file <b>Form WI-Z</b> if you:	You may file <b>Form 1A</b> if you:	You must file <b>Form 1</b> if you:	You must file <b>Form 1NPR</b> if you:
<ul style="list-style-type: none"> <li>File federal Form 1040EZ or file your federal return using TeleFile <i>AND</i></li> <li>Were a Wisconsin resident all year <i>AND</i></li> <li>Did not have interest income from state, municipal, or U.S. bonds <i>AND</i></li> <li>Did not receive unemployment compensation <i>AND</i></li> <li>Are not claiming any credits other than Wisconsin tax withheld from wages, renter's and homeowner's school property tax credit, the working families tax credit, or the married couple credit <i>AND</i></li> <li>Are not claiming Wisconsin homestead credit.</li> </ul>	<ul style="list-style-type: none"> <li>Were single all year or married and file a joint return or file as head of household <i>AND</i></li> <li>Were a Wisconsin resident all year <i>AND</i></li> <li>Have income only from wages, salaries, tips, taxable scholarships and fellowships, interest, dividends, capital gain distributions, unemployment compensation, social security, pensions, annuities, and IRAs <i>AND</i></li> <li>Have no adjustments to income (except IRA deductions and the student loan interest deduction) <i>AND</i></li> <li>Are not claiming credit for itemized deductions, tax paid to another state, historic rehabilitation, or repayment of income previously taxed <i>AND</i></li> <li>Are not subject to a Wisconsin penalty on an IRA or a qualified retirement plan or on a medical savings account.</li> </ul> <p><b>Exception</b> If you used federal Form 4972, you must file Form 1.</p>	<ul style="list-style-type: none"> <li>Were a Wisconsin resident all year <i>AND</i></li> <li>Were married and file a separate return, or were divorced during the year <i>OR</i></li> <li>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></li> <li>Claim adjustments to income (such as for alimony paid, tuition expense, or disability income exclusion) <i>OR</i></li> <li>Claim credit for itemized deductions, tax paid to another state, historic preservation, or repayment of income previously taxed <i>OR</i></li> <li>Are subject to a Wisconsin penalty on an IRA or a qualified retirement plan or on a medical savings account <i>OR</i></li> <li>Are subject to the alternative minimum tax.</li> </ul>	<ul style="list-style-type: none"> <li>Were domiciled* in another state or country at any time during the year <i>OR</i></li> <li>Are married filing a joint return and your spouse was domiciled* in another state or country at any time during the year.</li> </ul> <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"> <li>You intend to abandon your old domicile and take actions consistent with that intent <i>AND</i></li> <li>You intend to acquire a new domicile and take actions consistent with that intent <i>AND</i></li> <li>You are physically present in the new domicile.</li> </ol>

### Who Must File

Refer to the table to see if you are required to file a return for 2000.

Filing status	Age as of December 31, 2000	You must file if your gross income* (or total gross income of husband and wife) during 2000 was:
Single	Any age . . . . .	\$9,000 or more
Married-filing joint return	Any age . . . . .	\$18,000 or more
Married-filing separate return	Any age . . . . .	\$9,000 or more (applies to each spouse individually)
Head of household	Under 65 . . . . . 65 or older . . . . .	\$9,900 or more \$10,100 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 2000 if:



- You could be claimed as a dependent on someone else's return and either of the following applies:
  - You had gross income of more than \$700 which included at least \$251 of unearned income, or
  - You had gross income (unearned income and earned income combined) of more than –
    - \$7,200 if single
    - \$9,300 if head of household
    - \$12,970 if married filing jointly
    - \$6,160 if married filing separately

Unearned income includes taxable interest, dividends, and taxable scholarship and fellowship grants not reported on a W-2. Earned income includes wages, tips, and taxable scholarship and fellowship grants reported on a W-2.

- 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 2000 and your gross income (or the combined gross income of you and your spouse) during 2000 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 2000.
- 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 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 web sites that offer electronic filing. For more information, visit our web site at [www.dor.state.wi.us](http://www.dor.state.wi.us).

When filing electronically, you must file both your federal and Wisconsin returns at the same time.

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 16, 2001. If you need an extension of time to file your Wisconsin return, you *do not* need to do anything until you actually file your Form 1. You can use any federal extension provision for Wisconsin even though you may be filing your federal return by April 16, 2001.

When you file your Form 1, attach either a copy of your federal extension application or a statement indicating which federal extension provision you want to use for Wisconsin (for example, automatic 4-month extension).

**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 16, 2001. Returns not filed by April 16, 2001, or during an extension period, are subject to additional interest and

## Eight 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 renter's or homeowner's information (if school property tax credit claimed),
  - 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 **Assemble your return** See page 27 for information on assembling your return.
- 7 **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 27 under "Where to File."
- 8 **Keep a copy of your return**

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 16, 2001. Submit the payment with a 2000 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 2000 Wisconsin income tax return and pay any tax due by March 1, 2001, to avoid paying interest for underpayment of estimated tax.

### Tax Help or Additional Forms

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 – 2135 Rimrock Rd. (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](http://www.dor.state.wi.us). You may obtain forms, publications, and additional information from our Internet web site.

**People who are Deaf or Hard-of-Hearing** Phone help is available for people who are deaf or hard-of-hearing and 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 Web Site

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, PO 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 web site at [www.dor.state.wi.us](http://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 2000
- 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 Non-residents
- 125 Credit for Tax Paid to Another State
- 126 How Your Retirement Benefits Are Taxed
- 205 Do You Owe Wisconsin Use Tax?
- 400 Wisconsin's Recycling Surcharge
- 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 the copy of Form 1 that you submit to the department. 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 47 in the Quick Refund box,
- (5) file by April 1, 2001, and
- (6) mail your return to: Quick Refund, PO 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 40 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 4 for further information.

■ **Filing Status** Check one of the boxes to indicate your filing status for 2000. 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 2000 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 2000*, for information on what income you must report.

**Single** You are considered single if, on December 31, 2000:

- 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, 2000, and did not remarry in 2000.

**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, 2000, or
- Your spouse died in 2000 and you did not remarry in 2000, or
- Your spouse died in 2001 before filing a 2000 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 2000:
  - a. A greater amount of any unemployment compensation you received in 2000 may be taxable.
  - b. A greater amount of any social security benefits you received in 2000 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 2000 may also qualify.



Line 4 instructions – continued

### 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 16 for information on other items which may have to be included on line 4.

**(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 2000, 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 2000. 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.

**Farm Loss Limits –  
Single persons and married persons  
filing joint return**

Nonfarm Wisconsin Adjusted Gross Income		Maximum Allowable Loss
More Than	But Not More Than	
\$ 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		Maximum Allowable Loss
More Than	But Not More Than	
\$ 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

**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 2000 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 16.) See page 28 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).

**(g) Manufacturer’s Sales Tax Credit** Fill in the amount of manufacturer’s sales tax credit that you computed for 2000. 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 16.)

**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.

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.

Line 7 instructions – continued

**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.

<b>Unemployment Compensation Worksheet</b>	
<i>Check only one box.</i>	
<input type="checkbox"/> A. Married filing a joint return – write \$18,000 on line 3 below.	
<input type="checkbox"/> B. Married not filing a joint return and lived with your spouse at any time during the year – write -0- on line 3 below.	
<input type="checkbox"/> 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.	
<input type="checkbox"/> D. Single – write \$12,000 on line 3 below.	
1. Fill in unemployment compensation from line 19 of federal Form 1040 (line 13 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 19 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 14b 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 9 Social Security Adjustment**

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 2000), complete the worksheet on page 10 to figure the difference between the amount of social security taxable for Wisconsin and federal purposes.

Line 9 instructions – continued

**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 2000 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.

<b>Wisconsin Social Security Benefits Worksheet</b> <i>(Keep for your records)</i>	
1. Taxable social security benefits from line 14b 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 or line 10, Form 1040A), 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 or line 10 of Form 1040A 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 16 for information on other items which may have to be included on line 11.

Line 11 instructions – continued

**(a) Medical Care Insurance** If you paid medical care insurance costs during 2000 while you were self-employed or an employe 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, employe reimbursement accounts, etc.

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

<b>Worksheet 1 – Self-Employed Persons</b>	
1. Amount you paid for medical care insurance in 2000 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 2000 while you were an employe whose employer did not contribute toward the cost of the insurance . 1. \_\_\_\_\_
2. Fill in one-half of the amount on line 1 . . . 2. \_\_\_\_\_
3. Total wages, salaries, tips, and other employe compensation of both spouses . 3. \_\_\_\_\_
4. Fill in the smaller of line 2 or 3 here and on line 11 of Form 1. This is your subtraction for medical care insurance\* . 4. \_\_\_\_\_

\* **CAUTION** If you qualify for the subtraction both as a self-employed person and as an employe and –

- a. *You were self-employed for the entire taxable year*, your total subtraction (line 7 of Worksheet 1 plus line 4 of Worksheet 2) cannot be more than the amount you filled in on line 5 of Worksheet 1.
- b. *You were self-employed for only part of the taxable year*, your total subtraction (line 7 of Worksheet 1 plus line 4 of Worksheet 2) cannot be more than the total amount paid for medical care insurance during the period in which you were self-employed and in which you were an employe whose employer did not contribute towards the cost of the insurance, less the amount on line 4 of Worksheet 1.

**Worksheet – Long-Term Care Insurance**

1. Amount paid for long-term care insurance in 2000 . . . . . 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 2000, 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 2000 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 2000 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 2000 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.
- Classes outside Wisconsin provided the tuition is paid to a university, college, or technical collage located in Wisconsin.

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

Line 11 instructions – continued

Tuition paid to a school which fits into one of the four 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 four 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.

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 19 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 2000, 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 2000, 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

Line 11 instructions – continued

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 2000, 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 below 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.

#### 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 2000. 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. \_\_\_\_\_

\* Your subtraction also cannot be more than your total taxable wages, salary, tips, unearned income, (e.g., interest, dividends, capital gains, pensions) and net earnings from a trade or business taxable by Wisconsin.

**(d) Retirement Benefits** You may subtract any payments received from the retirement systems listed on page 13, 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.

Line 11 instructions – continued

The specific retirement systems are:

**Local and state retirement systems** – Milwaukee City Employes, Milwaukee City Police Officers, Milwaukee Fire Fighters, Milwaukee Public School Teachers, Milwaukee County Employes, Milwaukee Sheriff, and Wisconsin State Teachers retirement systems.

**Federal retirement systems** – United States government civilian employe and military personnel retirement systems. Examples of such retirement systems include the Civil Service Retirement System, Federal Employees’ Retirement System, and Retired Serviceman’s Family Protection Plan.

**Note** Do not 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 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:

Line 11 instructions – continued

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

**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 14b of Form 1040A. However, if you computed a subtraction for social security on the Social Security Benefits Worksheet for line 9 on page 10, 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 2000, 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 1998, 1999, and 2000. 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.

**Example** You claimed an itemized deduction on your 1999 federal tax return for a casualty loss of \$2,000. You could not claim the casualty loss for the itemized deduction credit on your 1999 Wisconsin income tax return. During 2000 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 2000 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 1999, the \$1,000 is not taxable to Wisconsin for 2000. Fill in the \$1,000 recovery on line 11.

Line 11 instructions – continued

**(h) Wisconsin Net Operating Loss Carryforward** If you had a net operating loss (NOL) in an earlier year to carry forward to 2000, 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 1999 of \$30,000. For 2000 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 and Expenses 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 and expenses 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, 2000.
- You were under age 65 on December 31, 2000.

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 2000, 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

Line 11 instructions – continued

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 employee 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) 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 long-term 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 worksheet on this page 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 worksheet on this page to compute your subtraction.

Line 11 instructions – continued

<b>Worksheet for Gain on Sale of Assets to Related Person</b>	
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.

**(o) Repayment of Income Previously Taxed** If you had to repay during 2000, an amount that you included in your Wisconsin income in an earlier year, you may be able to subtract the amount repaid. A subtraction may be claimed only for repayments that are allowed as a miscellaneous itemized deduction on line 26 or 27 of your federal Schedule A.

If you did not itemize deductions for federal tax purposes, use the amounts that 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.

**CAUTION** Only amounts previously included in Wisconsin income may be claimed as a subtraction.

If the amount repaid was over \$3,000, you may either subtract the repayment as described above *or* take a tax credit. See Credit for Repayment of Income Previously Taxed in the line 42 instructions.

**(p) 1998 Roth IRA Conversion** If you were *not* a full-year resident of Wisconsin for 1998 and during the period in which you were not a Wisconsin resident you converted an IRA to a Roth IRA, the conversion amount that is being reported over a 4-year period is not taxable to Wisconsin. You may subtract the 1998 Roth IRA conversion amount that is included in your federal adjusted gross income. This subtraction does not apply if you were a Wisconsin resident at the time of the conversion.

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.

Line 11 instructions – continued

- (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.

**(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 2000, 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 2000*, from any Department of Revenue office.

### Line 15 Standard Deduction

Most people can find their standard deduction by using the Standard Deduction Table on page 30. Use the amount on line 13 to find the standard deduction for your filing status. **But**, do not use the table if any one of the following applies:

- You (or your spouse if filing a joint return) can be claimed as a dependent on another person's (for example, parent's) income tax return. Use the Standard Deduction Worksheet for Dependents on page 17 to figure your standard deduction.
- You are filing a short period income tax return or are filing federal Form 4563 to claim an exclusion of income from sources within U.S. possessions. You are not allowed any amount of standard deduction. Fill in 0 on line 15.

Line 15 instructions – continued

Line 17 instructions – continued

Standard Deduction Worksheet for Dependents	
1. Earned income* included in line 13 of Form 1	1. _____
2. Addition amount	2. <u>250.00</u>
3. Add lines 1 and 2. If total is less than \$700, fill in \$700	3. _____
4. Using the amount on line 13 of Form 1, fill in the <b>standard deduction</b> for your filing status from table, page 30	4. _____
5. Fill in the <b>SMALLER</b> of line 3 or 4 here and on line 15 of Form 1	5. _____

\* **Earned income** includes wages, salaries, tips, professional fees, and any other compensation received for personal services you performed. It does not include scholarship or fellowship income that is not reported on a W-2.

Exemption Worksheet	
1. Fill in \$600 for yourself*	1. _____
2. Fill in \$200 if you were age 65 or older*	2. _____
3. If a joint return, fill in \$600 for your spouse*	3. _____
4. Fill in \$200 if married filing a joint return and your spouse was age 65 or older*	4. _____
5. Number of dependents . . . 5a. ____ x \$600 = . . . 5b.	5b. _____
6. Add lines 1 through 4 and 5b. Fill in here and on line 17a of Form 1	6. _____

\* See Exception in column on left.

**New** ■ **Line 17 Deduction for Exemptions**

You may claim a personal exemption of \$600 for *yourself* and an exemption of \$600 for your *spouse* if you are filing a joint return (see **Exception** below).

You may also claim an exemption of \$600 for each person who qualifies as your dependent for federal income tax purposes. Fill in the number of dependents in the space provided on line 17b. Do not count yourself or your spouse as dependents.

If you (or your spouse if married filing a joint return) were age 65 or older on December 31, 2000, you may claim an additional exemption of \$200. If married filing a joint return and both spouses were age 65 or older on December 31, 2000, you may claim an additional exemption of \$200 for yourself and \$200 for your spouse. Check the box by line 17c if you (and/or your spouse if filing a joint return) were age 65 or older on December 31, 2000.

**EXCEPTION** A personal exemption is not allowed for a person who can be claimed as a dependent on someone else’s return. If you checked the box on line 15, fill in -0- on lines 1 and 2 of the Exemption Worksheet in the next column. If you are married filing a joint return and your spouse can be claimed as a dependent, fill in -0- on lines 3 and 4 of the worksheet.

Use the following worksheet to determine the exemption amount to fill in on line 17a.

■ **Line 19 Tax**

Use the amount on line 18 to find your tax in the Tax Table on pages 31-36. 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 19.

**EXCEPTION** If the amount on line 18 is \$100,000 or more, use the Tax Rate Schedules on page 37 to compute your tax.

■ **Line 20 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 4 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** Even though Schedule 1 has entry lines for medical expenses, interest paid, and gifts to charity, not all of the amounts of these items that are deducted on federal Schedule A can be used for the itemized deduction credit. The following describes the portion of these items that may not be used to compute the itemized deduction credit.

- 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.
- Contributions and interest allocated to you by a tax-option (S) corporation, if you treated the amount as a subtraction on line 11.

**Line 21 Armed Forces Member Credit**

The armed forces member credit is available to a member of the U.S. armed forces on active duty who received military pay from the federal government in 2000 for services performed **while stationed outside the United States.**

The credit is equal to the amount of military pay for services performed while stationed outside the United States up to a maximum credit of \$200. For a married couple filing a joint return, if both spouses qualify for the credit, each may claim up to \$200.

**Note** Members of the National Guard ordered to active duty in the U.S. armed forces are eligible to claim this credit provided they were stationed outside the United States and received their military pay from the federal government.

**Line 22 Renter's and Homeowner's School Property Tax Credit**

You may claim a credit if you paid rent during 2000 for living quarters used as your primary residence OR you paid property taxes during 2000 on your home. You are eligible for a credit whether or not you claim homestead credit on line 43.

**Special Cases**

**If You Paid Both Property Taxes and Rent** You may claim both the renter's credit and the homeowner's credit. The total combined credit claimed on lines 22a and 22b may not be more than \$300 (\$150 if married filing a separate return or married filing as head of household).

**Married Persons Filing a Joint Return** Figure your credit by using the rent and property taxes paid by both spouses.

**Married Persons Filing Separate Returns or Married Persons Filing as Head of Household** Each spouse may claim a credit. Each of you may use only your own property taxes and rent to figure the credit. The maximum credit allowable to each spouse is \$150.

**Persons Who Jointly Own a Home or Share Rented Living Quarters** When two or more persons (other than husband and wife) jointly own a home or share rented living quarters, each may claim a credit. However, the property taxes and rent paid must be divided among the owners or occupants. See the instructions for lines 22a and 22b.

**Line 22a How to Figure the Renter's School Property Tax Credit**

**Step 1 Rent Paid in 2000** Fill in on the appropriate line(s) the total rent that you paid in 2000 for living quarters (1) where the heat was included in the rent, and (2) where the heat was not included in the rent. These living quarters must have been used as your principal home. Do not include rent that you may claim as a business expense. Do not include rent paid for housing that is exempt from property taxes. (Property owned by a public housing authority is considered tax-exempt unless that authority makes payments in place of property taxes to the city or town in which it is located. If you live in public housing, you may wish to ask your manager about this.)

If the rent you paid included food, housekeeping, medical, or other services, reduce the amount filled in for rent paid in 2000 by the value of these items. If you shared living quarters with one or more persons (other than your spouse or dependents), fill in only the portion of the rent which you paid in 2000. For example, if you and two other persons rented an apartment and paid a total rent of \$3,000 in 2000, and you each paid \$1,000 of the rent, each could claim a credit based on \$1,000 of rent.

**Step 2** Refer to the Renter's School Property Tax Credit Table on page 19 to figure your credit. If heat was included in your rent, use Column 1 of the table. If heat was not included, use Column 2. Fill in your credit on line 22a.

**Exception** If you paid both rent where heat was included and rent where heat was not included, complete the worksheet below.

**Renter's Worksheet**

*(Complete only if Exception described above applies)*

1. Credit for rent with heat included  
(from Column 1 of Table on page 19) . . . 1. \_\_\_\_\_
2. Credit for rent where heat not included  
(from Column 2 of Table on page 19) . . . 2. \_\_\_\_\_
3. Add lines 1 and 2. Fill in on line 22a of  
Form 1\* . . . . . 3. \_\_\_\_\_

\* Do not fill in more than \$300 (\$150 if married filing a separate return or married filing as head of household).

Line 22a instructions – continued

**Renter's School Property Tax Credit Table\***

If Rent Paid is:		Your Line 22a Credit is:		If Rent Paid is:		Your Line 22a Credit is:		If Rent Paid is:		Your Line 22a Credit is:		If Rent Paid is:		Your Line 22a Credit is:	
At Least	But Less Than	Col. 1	Col. 2	At Least	But Less Than	Col. 1	Col. 2	At Least	But Less Than	Col. 1	Col. 2	At Least	But Less Than	Col. 1	Col. 2
		Heat In-cluded in Rent	Heat Not In-cluded in Rent			Heat In-cluded in Rent	Heat Not In-cluded in Rent			Heat In-cluded in Rent	Heat Not In-cluded in Rent			Heat In-cluded in Rent	Heat Not In-cluded in Rent
\$ 1	\$ 100	\$ 1	\$ 2	\$ 3,500	\$ 3,600	\$ 85	\$ 107	\$ 7,000	\$ 7,100	\$ 169	\$ 212	\$ 10,500	\$ 10,600	\$ 253	\$ 300
100	200	4	5	3,600	3,700	88	110	7,100	7,200	172	215	10,600	10,700	256	300
200	300	6	8	3,700	3,800	90	113	7,200	7,300	174	218	10,700	10,800	258	300
300	400	8	11	3,800	3,900	92	116	7,300	7,400	176	221	10,800	10,900	260	300
400	500	11	14	3,900	4,000	95	119	7,400	7,500	179	224	10,900	11,000	263	300
500	600	13	17	4,000	4,100	97	122	7,500	7,600	181	227	11,000	11,100	265	300
600	700	16	20	4,100	4,200	100	125	7,600	7,700	184	230	11,100	11,200	268	300
700	800	18	23	4,200	4,300	102	128	7,700	7,800	186	233	11,200	11,300	270	300
800	900	20	26	4,300	4,400	104	131	7,800	7,900	188	236	11,300	11,400	272	300
900	1,000	23	29	4,400	4,500	107	134	7,900	8,000	191	239	11,400	11,500	275	300
1,000	1,100	25	32	4,500	4,600	109	137	8,000	8,100	193	242	11,500	11,600	277	300
1,100	1,200	28	35	4,600	4,700	112	140	8,100	8,200	196	245	11,600	11,700	280	300
1,200	1,300	30	38	4,700	4,800	114	143	8,200	8,300	198	248	11,700	11,800	282	300
1,300	1,400	32	41	4,800	4,900	116	146	8,300	8,400	200	251	11,800	11,900	284	300
1,400	1,500	35	44	4,900	5,000	119	149	8,400	8,500	203	254	11,900	12,000	287	300
1,500	1,600	37	47	5,000	5,100	121	152	8,500	8,600	205	257	12,000	12,100	289	300
1,600	1,700	40	50	5,100	5,200	124	155	8,600	8,700	208	260	12,100	12,200	292	300
1,700	1,800	42	53	5,200	5,300	126	158	8,700	8,800	210	263	12,200	12,300	294	300
1,800	1,900	44	56	5,300	5,400	128	161	8,800	8,900	212	266	12,300	12,400	296	300
1,900	2,000	47	59	5,400	5,500	131	164	8,900	9,000	215	269	12,400	12,500	299	300
2,000	2,100	49	62	5,500	5,600	133	167	9,000	9,100	217	272	12,500 or more		300	300
2,100	2,200	52	65	5,600	5,700	136	170	9,100	9,200	220	275				
2,200	2,300	54	68	5,700	5,800	138	173	9,200	9,300	222	278				
2,300	2,400	56	71	5,800	5,900	140	176	9,300	9,400	224	281				
2,400	2,500	59	74	5,900	6,000	143	179	9,400	9,500	227	284				
2,500	2,600	61	77	6,000	6,100	145	182	9,500	9,600	229	287				
2,600	2,700	64	80	6,100	6,200	148	185	9,600	9,700	232	290				
2,700	2,800	66	83	6,200	6,300	150	188	9,700	9,800	234	293				
2,800	2,900	68	86	6,300	6,400	152	191	9,800	9,900	236	296				
2,900	3,000	71	89	6,400	6,500	155	194	9,900	10,000	239	299				
3,000	3,100	73	92	6,500	6,600	157	197	10,000	10,100	241	300				
3,100	3,200	76	95	6,600	6,700	160	200	10,100	10,200	244	300				
3,200	3,300	78	98	6,700	6,800	162	203	10,200	10,300	246	300				
3,300	3,400	80	101	6,800	6,900	164	206	10,300	10,400	248	300				
3,400	3,500	83	104	6,900	7,000	167	209	10,400	10,500	251	300				

\***Caution** The credit allowed certain persons may be less than the amount indicated. See "Special Cases" on page 18.

**Line 22b How to Figure the Homeowner's School Property Tax Credit**

**Step 1 Property Taxes Paid on Home in 2000** Fill in the property taxes you *paid* in 2000 on your home. Don't include the following:

- Charges for special assessments, delinquent interest, or services that may be included on your tax bill (like trash removal, recycling fee, or a water bill).
- Property taxes that you can claim as a business expense (for example, farm taxes or rental property taxes).
- Property taxes paid on nonbusiness property (such as a cottage or vacant land) other than your home.
- Property taxes paid in any year other than 2000.

The property taxes for your home to be filled in are further limited as follows:

- If you bought or sold your home during 2000, the property taxes of the seller and buyer are the taxes set forth for each in the closing agreement made at the sale or purchase of the home. If the closing agreement does not divide the taxes between the seller and buyer, divide the property taxes between the seller and the buyer on the basis of the number of months each one owned the home.
- If you owned a mobile home during 2000, property taxes include the parking permit fees paid to your municipality and/or the personal property taxes paid on your mobile home. (Payments for space rental should be filled in as rent on line 22a.)
- If you, or you and your spouse, owned a home jointly with one or more other persons, you may only use that portion of the property taxes that reflects your percentage of ownership. For example, if you and another person (other than your spouse) jointly owned a home on which taxes of \$1,500 were paid, each of you would claim a credit based on \$750 of taxes.

Line 22b instructions – continued

**CAUTION** Property taxes paid during 2000 must be reduced by any amounts received as a refund of such taxes. For example, a taxpayer claimed farmland preservation credit (which is considered a refund of property taxes) on his or her 1999 Wisconsin return. The taxpayer received a farmland preservation credit in 2000 of \$600 that was based on 1999 property taxes accrued of \$6,000. The 1999 property taxes were paid in 2000 and 10% of such taxes were allocable to the personal residence and 90% to the farm property. Thus, for tax purposes, property taxes paid on the entire property during 2000 are \$5,400 (\$6,000 less \$600 farmland preservation credit). Of this amount, \$540 (10% of \$5,400) is used to compute the 2000 school property tax credit.

**Step 2** Use the Homeowner's School Property Tax Credit Table below to figure your credit. Fill in the amount of your credit on line 22b.

**CAUTION** If you are also claiming the renter's credit on line 22a, the total of your renter's and homeowner's credits can't be more than \$300 (\$150 if married filing a separate return or married filing as head of household).

**Homeowner's School Property Tax Credit Table\***

If Property Taxes are:				If Property Taxes are:				If Property Taxes are:			
At Least	But Less Than	Line 22b Credit is		At Least	But Less Than	Line 22b Credit is		At Least	But Less Than	Line 22b Credit is	
\$ 1	\$ 25	2		\$ 875	\$ 900	107		\$ 1,750	\$ 1,775	212	
25	50	5		900	925	110		1,775	1,800	215	
50	75	8		925	950	113		1,800	1,825	218	
75	100	11		950	975	116		1,825	1,850	221	
100	125	14		975	1,000	119		1,850	1,875	224	
125	150	17		1,000	1,025	122		1,875	1,900	227	
150	175	20		1,025	1,050	125		1,900	1,925	230	
175	200	23		1,050	1,075	128		1,925	1,950	233	
200	225	26		1,075	1,100	131		1,950	1,975	236	
225	250	29		1,100	1,125	134		1,975	2,000	239	
250	275	32		1,125	1,150	137		2,000	2,025	242	
275	300	35		1,150	1,175	140		2,025	2,050	245	
300	325	38		1,175	1,200	143		2,050	2,075	248	
325	350	41		1,200	1,225	146		2,075	2,100	251	
350	375	44		1,225	1,250	149		2,100	2,125	254	
375	400	47		1,250	1,275	152		2,125	2,150	257	
400	425	50		1,275	1,300	155		2,150	2,175	260	
425	450	53		1,300	1,325	158		2,175	2,200	263	
450	475	56		1,325	1,350	161		2,200	2,225	266	
475	500	59		1,350	1,375	164		2,225	2,250	269	
500	525	62		1,375	1,400	167		2,250	2,275	272	
525	550	65		1,400	1,425	170		2,275	2,300	275	
550	575	68		1,425	1,450	173		2,300	2,325	278	
575	600	71		1,450	1,475	176		2,325	2,350	281	
600	625	74		1,475	1,500	179		2,350	2,375	284	
625	650	77		1,500	1,525	182		2,375	2,400	287	
650	675	80		1,525	1,550	185		2,400	2,425	290	
675	700	83		1,550	1,575	188		2,425	2,450	293	
700	725	86		1,575	1,600	191		2,450	2,475	296	
725	750	89		1,600	1,625	194		2,475	2,500	299	
750	775	92		1,625	1,650	197		2,500 or more		300	
775	800	95		1,650	1,675	200					
800	825	98		1,675	1,700	203					
825	850	101		1,700	1,725	206					
850	875	104		1,725	1,750	209					

\***Caution** The credit allowed certain persons may be less than the amount indicated. See "Special Cases" on page 18.

**Line 23 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 19 of Form 1 on line 23.
- 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 23. 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 19 of Form 1 on line 23.
- 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 23. You do not qualify for the working families tax credit.

**Working Families Tax Credit Worksheet**

Do **not** complete this worksheet if:

- Line 13 of your Form 1 is \$9,000 or less (\$18,000 or less if married filing a joint return).
- Line 13 of your Form 1 is \$10,000 or more (\$19,000 or more if married filing a joint return).
- You may be claimed as a dependent on another person's return.

1. Amount from line 19 of Form 1 . . . . .	1. _____
2. Total credits from lines 20 through 22 of Form 1 plus any historic rehabilitation credit which will be included on line 24 . . . . .	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 23 of Form 1 . . . . .	8. _____

**Line 26 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 25, 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 25, 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 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.

**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, <b>stop here</b> ; 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 <b>do not</b> 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 26 instructions – continued

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.

**Line 28 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 4 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),
- Self-employed SEP, SIMPLE, and qualified 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 29 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 29 of Form 1 the amount from line 19 of Schedule MS.



**Line 32 Recycling Surcharge**

The recycling surcharge applies to individuals who:

- Have nonfarm trade or business activities in Wisconsin (including activities as a statutory employe) *and* have \$4,000,000 or more of gross receipts from nonfarm trade or business activities for federal income tax purposes, and/or
- Have farming activities in Wisconsin *and* have more than \$1,000,000 of gross receipts from farming for federal income tax purposes.

If you are subject to the recycling surcharge, complete Wisconsin Schedule RS. Fill in the amount from line 4 of Schedule RS on line 32 of Form 1. Attach a copy of Schedule RS to Form 1.

**Line 33 Sales and Use Tax Due on Out-of-State Purchases**

If, during 2000, 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 33 if they were stored used, or consumed in Wisconsin. 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 or over the Internet from an out-of-state company, no sales and use tax was charged, and it was delivered 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.

**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 2000.

a. If storage, use, or consumption in 2000 was in one of the following counties, the tax rate was 5.6%:

Milwaukee	Ozaukee	Washington
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b. If storage, use, or consumption in 2000 was in one of the following counties, the tax rate was 5.1%:

Racine	Waukesha
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c. If storage, use, or consumption in 2000 was in Brown County, the tax rate was 5% before November 1, 2000, and 5.5% on November 1, 2000, and after.

d. If storage, use, or consumption in 2000 was in one of the following counties, the tax rate was 5%:

Calumet	Kewaunee	Outagamie
Clark	Lafayette	Rock
Florence	Manitowoc	Sheboygan
Fond du Lac	Marinette	Winnebago
Grant	Menominee	Wood
Green		

**Line 34 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 34 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, PO Box 7921, Madison WI 53707.

**Line 35 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 54 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 54 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 57 of federal Form 1040).

If you were subject to any of the above federal taxes for 2000, fill in the total of such taxes in the space provided on line 35. Multiply the amount filled in by .33 (33%) and fill in the result on line 35.

**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 2000 (line 1 multiplied by tax rate on line 2). Fill in this amount on line 33 of Form 1 if \$1 or more. If less than \$1, fill in -0-. ..... \$ \_\_\_\_\_

Line 35 instructions – continued

**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 35 of Form 1. Write “RP” to the right of line 35.

**Line 38 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 38. Attach readable copies of your withholding statements to Form 1. (See Assembling Your Return on page 27 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 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 39 2000 Wisconsin Estimated Tax Payments and Amount Applied From 1999 Return**

Fill in the total of (1) any overpayment of 1999 income tax you were allowed as a credit on your 2000 Wisconsin estimated tax plus (2) any Wisconsin estimated tax payments you made for 2000. If you are married and file a joint return, add together (1)

Line 39 instructions – continued

the total of both spouses’ separate estimated tax payments, (2) any joint estimated tax payments you made, and (3) the total overpayments of 1999 income tax you and your spouse were allowed as credit to your 2000 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 2000.

**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 2000 and the name(s) and social security number(s) under which you made the payments.

**Line 40 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 40.

**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 40.

**Step 2** Fill in the earned income credit from line 38a of federal Form 1040A or line 60a of Form 1040. (**Exception** If you were required to reduce your federal earned income credit because you 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%

Line 40 instructions – continued

**Step 4** Multiply the amount of your federal credit (Step 2) by the percentage determined in Step 3. Fill in the result on line 40. 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 40. Write EIC in the space to the right of line 40. Complete your return through line 44 of Form 1. Attach a copy of your federal return (Form 1040A or Form 1040) to your Form 1.

#### Line 41 Farmland Preservation Credit

If you are claiming farmland preservation credit, include a completed Schedule FC with your Form 1. Fill in on line 41 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 G on page 28.

#### Line 42 Net Income Tax Paid to Another State

If you were a Wisconsin resident in 2000 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 42 of your Wisconsin Form 1. The amount filled in on line 42 cannot be more than the amount shown on line 31. **Do not fill in on line 42 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 2000 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 42 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 42. Use the following formula to determine the amount of credit you may claim.

Line 42 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 42.

**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 2000, 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.

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 2000.
- (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 42 of Form 1, and write “Repayment Credit” in the area to the left of line 42.

Line 44 instructions – continued

**Line 43 Homestead Credit**

If you are claiming homestead credit, attach your completed Schedule H to your Form 1. Fill in on line 43 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 F on page 28.

**Line 44 Farmland Tax Relief Credit**

If you qualify for the farmland tax relief credit, complete line 44 and attach a copy of your 2000 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 2000 taxable year. Household means an individual, his or her spouse, and all dependents while they are under age 18.
- Your 1999 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 2000 or at least a total of \$18,000 of gross farm profits for 1998, 1999, and 2000 combined. However, if at least 35 acres of your farmland was enrolled in the Conservation Reserve Program during all or part of 2000, 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 44, but do not fill in more than \$10,000. The credit is based on property taxes levied on your farmland during the 2000 calendar year. This is your 2000 property tax bill (payable in 2001). 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. *If you have more than one property tax bill, apply the formula to each bill separately.*

$$\frac{\text{Assessed value of farmland}}{\text{Total assessed value of land and improvements}} \times \frac{\text{2000 property taxes levied in 2000 before lottery and gaming credit}}{\text{2000 property taxes levied in 2000 before lottery and gaming credit}} = \frac{\text{Portion of property taxes to be used for the credit}}{\text{Portion of property taxes to be used for the credit}}$$

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 2000.

**Computing the Credit** Fill in the amount of your credit on line 44 of Form 1. The credit is equal to 11% of the property taxes on your farmland up to a maximum credit of \$1,100. **(CAUTION**

*Line 44 instructions – continued*

If you are claiming farmland preservation credit on line 41, 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 2000 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 2000 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 2000 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 2000 property tax bills show unpaid prior year taxes, attach a statement signed by your county treasurer indicating the date the 1999 property taxes were paid in full.

### ■ Line 46 Amount You Overpaid

If line 45 is larger than line 37, complete line 46 to determine the amount you overpaid.

### ■ Line 47 Refund

Fill in on line 47 the amount from line 46 that you want refunded to you. Amounts less than \$1 cannot be refunded.

**Note** If you are divorced, see item 6 on page 27. You may be required to attach a copy of your judgment of divorce to your return.

### ■ Line 48 Amount Applied to 2001 Estimated Tax

Fill in on line 48 the amount, if any, of the overpayment on line 46 you want applied to your 2001 estimated tax.

If you are married filing a joint return, we will apply the amount on line 48 to your joint estimated tax. If you are married filing a separate return, we will apply the amount on line 48 to your separate estimated tax.

### ■ Line 49 Amount You Owe

If line 45 is less than line 37, complete line 49 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.

**What if you cannot pay?** If you cannot pay the full amount shown as due on your tax return when you file, you may ask to make installment payments to the Department of Revenue. Due to additional fees and interest charges related to installment agree-

*Line 49 instructions – continued*

ments, it is the department's policy to not enter into formal payment arrangements until after a bill is issued by the department and the due date on that assessment has passed. It is generally to your advantage to pay your liability in full rather than in installments. Installment agreements with the department are subject to a \$20 installment agreement fee. In addition, bills not paid in full by the due date become liable for additional interest of 18% per year and a delinquent tax collection fee of the greater of \$35 or 6 1/2 percent of the unpaid amount. For more information concerning payments and to obtain the Installment Agreement Request Form (Form A-771), consult the Department of Revenue web site at [www.dor.state.wi.us](http://www.dor.state.wi.us)

**New** **Note** Failure to pay your Wisconsin individual income tax may result in certification of your unpaid liability to the Treasury Offset Program. Federal law authorizes the U.S. Department of Treasury to reduce, or offset, any federal income tax refunds payable to you by the Internal Revenue Service (IRS) to satisfy unpaid state income tax debts. Any unpaid liability will remain eligible for this offset until it is paid.

### ■ Line 50 Underpayment Interest

You may owe underpayment interest if:

- Line 49 is at least \$200 and it is more than 10% of the tax shown on your return, or
- You did not pay enough estimated tax by any of the due dates. This is true even if you are due a refund.

The "tax shown on your return" is the amount on line 31 plus the amount on line 32, minus the amounts on lines 40 through 44.

**Exceptions** You will not owe underpayment interest if your 1999 tax return was for a tax year of 12 full months (or would have been had you been required to file) AND **either** of the following applies.

1. You had no tax liability for 1999 and you were a Wisconsin resident for all of 1999, **or**
2. The amounts on lines 38 and 39 on your 2000 return are at least as much as the tax shown on your 1999 return. Your estimated tax payments for 2000 must have been made on time and for the required amount.

The tax shown on your 1999 return is the amount on line 27 of 1999 Form 1 minus the amounts on lines 34 through 38.

If you meet Exception 1 or 2, fill in 0 on line 50, and write "Exception 1" or "Exception 2" in the space to the right of line 50.

### Figuring Underpayment Interest

If the **Exceptions** above do not apply, see **Schedule U** to find out if you owe underpayment interest. If you do, you can use the schedule to figure the amount. In certain situations, you may be able to lower your underpayment interest. For details, see the instructions for Schedule U. Fill in the underpayment interest from Schedule U on line 50. Add the amount of the underpayment

Line 50 instructions – continued

interest to any tax due and fill in the total on line 49. If you are due a refund, subtract the underpayment interest from the overpayment you show on line 46. Attach Schedule U to your Form 1.

**■ Sign and Date Your Return** Sign and date your return at the bottom of page 3. 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 dated return for your records.



**Assembling Your Return** Attach the following to your Form 1 in the order listed:

1. **Payment** – If you owe \$1 or more with your return, paper clip your payment to the front of Form 1.
2. **Wisconsin Schedules** – Copies of appropriate Wisconsin schedules and supporting documents, such as Schedule H (homestead credit) or Schedule FC (farmland preservation credit).
3. **W-2s or 1099s** – The appropriate copy of each of your withholding statements (Forms W-2, W-2G, 1099-G, 1099-R, and 1099-MISC).
4. **Federal Return** – A complete copy of your federal return (Form 1040, 1040A, 1040EZ, 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. **Extension Form or Statement** – A copy of your federal extension application form or required statement if you are filing under an extension of time to file.

**6. Divorce Decree** –

- *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 37. This will prevent your refund from being applied against such tax liability.
- *Persons divorced 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 37.

**7. Injured Spouse** – 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 37.

**CAUTION** Be sure to include all four pages of Form 1 when you file your return.

**■ Where to File** If you qualify for a Quick Refund, see page 6. Otherwise, mail your return to the Wisconsin Department of Revenue at:

<i>(if tax is due)</i>	<i>(if refund or no tax due)</i>	<i>(if homestead credit claimed)</i>
PO Box 268 Madison WI 53790-0001	PO Box 59 Madison WI 53785-0001	PO 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 1999

If you made Schedule I adjustments on your 1999 Wisconsin income tax return, you may now be required to file an amended return for 1999.

The instructions for the 1999 Form 1 stated that changes to federal law enacted during 1999 did not apply for Wisconsin purposes. However, Wisconsin law was subsequently amended to provide that changes made to federal law during 1999 also apply for Wisconsin for 1999.

If you made Schedule I adjustments for any of the federal law changes enacted in 1999, file an amended 1999 return (Wisconsin Form 1X) anytime within 4 years of the unextended due date of your 1999 return.

**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.

### 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  
PO 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. Wisconsin Estimated Tax (Form 1-ES)

If your 2001 Wisconsin income tax return will show a balance due of \$200 or more, you must prepay your 2001 tax in installments beginning April 16, 2001 (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 must file Form 1-ES for 2001 and do not receive the form in the mail, contact any Department of Revenue office.

### E. 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.

### F. 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, 2000.
- A Wisconsin resident for all of 2000.
- Not claimed as a dependent on anyone's 2000 federal tax return (unless you were 62 or older on December 31, 2000).
- Not living in tax-exempt public housing for all of 2000. (**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 \$24,500 in 2000.

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.

### G. 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.

### H. 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 28 of Form 1. Fill in the total on line 28 of Form 1. In the space to the left of line 28, 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 35 of Form 1. Write the amount of the recapture and “DC” next to line 35.

### I. 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 24 of Form 1. In the space above line 24, 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 24 of Form 1. In the space above line 24, 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 35 of Form 1. Write the amount of the repayment and the words “Repayment – HRC” next to line 35.

### J. Death of a Taxpayer

A return for a taxpayer who died in 2000 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 (for example, “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 2000 and you did not remarry in 2000, you can file a joint return. You can also file a joint return if your spouse died in 2001 before filing a 2000 return. A joint return should show your spouse’s 2000 income before death and your income for all of 2000. 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.

## 2000 STANDARD DEDUCTION TABLE

Most people can find their standard deduction by using this table. **But**, do *not* use this table if any one of the following applies:

- You (or your spouse if filing a joint return) can be claimed as a dependent on another person's (for example, parent's) income tax return. Use the Standard Deduction Worksheet for Dependents on page 17 to figure your standard deduction, or
- You are filing a short period income tax return or are filing federal Form 4563 to claim an exclusion of income from sources within U.S. possessions. You are not allowed any amount of standard deduction. Fill in 0 on line 15.

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—			
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 standard deduction is—						Your standard deduction is—						Your standard deduction is—			
<b>0</b>	<b>6,920</b>	7,200	12,970	6,160	9,300	<b>32,000</b>	<b>32,500</b>	4,576	9,473	1,150	4,576	<b>58,000</b>	<b>58,500</b>	1,456	4,331	0	1,456
<b>6,920</b>	<b>7,000</b>	7,200	12,970	6,152	9,300	<b>32,500</b>	<b>33,000</b>	4,516	9,374	1,051	4,516	<b>58,500</b>	<b>59,000</b>	1,396	4,232	0	1,396
<b>7,000</b>	<b>7,500</b>	7,200	12,970	6,095	9,300	<b>33,000</b>	<b>33,500</b>	4,456	9,275	952	4,456	<b>59,000</b>	<b>59,500</b>	1,336	4,133	0	1,336
<b>7,500</b>	<b>8,000</b>	7,200	12,970	5,996	9,300	<b>33,500</b>	<b>34,000</b>	4,396	9,177	854	4,396	<b>59,500</b>	<b>60,000</b>	1,276	4,034	0	1,276
<b>8,000</b>	<b>8,500</b>	7,200	12,970	5,897	9,300	<b>34,000</b>	<b>34,500</b>	4,336	9,078	755	4,336	<b>60,000</b>	<b>60,500</b>	1,216	3,935	0	1,216
<b>8,500</b>	<b>9,000</b>	7,200	12,970	5,798	9,300	<b>34,500</b>	<b>35,000</b>	4,276	8,979	656	4,276	<b>60,500</b>	<b>61,000</b>	1,156	3,837	0	1,156
<b>9,000</b>	<b>9,500</b>	7,200	12,970	5,699	9,300	<b>35,000</b>	<b>35,500</b>	4,216	8,880	557	4,216	<b>61,000</b>	<b>61,500</b>	1,096	3,738	0	1,096
<b>9,500</b>	<b>10,000</b>	7,200	12,970	5,600	9,300	<b>35,500</b>	<b>36,000</b>	4,156	8,781	458	4,156	<b>61,500</b>	<b>62,000</b>	1,036	3,639	0	1,036
<b>10,000</b>	<b>10,500</b>	7,200	12,970	5,501	9,300	<b>36,000</b>	<b>36,500</b>	4,096	8,682	359	4,096	<b>62,000</b>	<b>62,500</b>	976	3,540	0	976
<b>10,500</b>	<b>11,000</b>	7,156	12,970	5,403	9,217	<b>36,500</b>	<b>37,000</b>	4,036	8,583	260	4,036	<b>62,500</b>	<b>63,000</b>	916	3,441	0	916
<b>11,000</b>	<b>11,500</b>	7,096	12,970	5,304	9,104	<b>37,000</b>	<b>37,500</b>	3,976	8,484	161	3,976	<b>63,000</b>	<b>63,500</b>	856	3,342	0	856
<b>11,500</b>	<b>12,000</b>	7,036	12,970	5,205	8,992	<b>37,500</b>	<b>38,000</b>	3,916	8,385	62	3,916	<b>63,500</b>	<b>64,000</b>	796	3,243	0	796
<b>12,000</b>	<b>12,500</b>	6,976	12,970	5,106	8,879	<b>38,000</b>	<b>38,500</b>	3,856	8,287	0	3,856	<b>64,000</b>	<b>64,500</b>	736	3,144	0	736
<b>12,500</b>	<b>13,000</b>	6,916	12,970	5,007	8,766	<b>38,500</b>	<b>39,000</b>	3,796	8,188	0	3,796	<b>64,500</b>	<b>65,000</b>	676	3,045	0	676
<b>13,000</b>	<b>13,500</b>	6,856	12,970	4,908	8,654	<b>39,000</b>	<b>39,500</b>	3,736	8,089	0	3,736	<b>65,000</b>	<b>65,500</b>	616	2,947	0	616
<b>13,500</b>	<b>14,000</b>	6,796	12,970	4,809	8,541	<b>39,500</b>	<b>40,000</b>	3,676	7,990	0	3,676	<b>65,500</b>	<b>66,000</b>	556	2,848	0	556
<b>14,000</b>	<b>14,500</b>	6,736	12,970	4,710	8,429	<b>40,000</b>	<b>40,500</b>	3,616	7,891	0	3,616	<b>66,000</b>	<b>66,500</b>	496	2,749	0	496
<b>14,500</b>	<b>15,000</b>	6,676	12,934	4,611	8,316	<b>40,500</b>	<b>41,000</b>	3,556	7,792	0	3,556	<b>66,500</b>	<b>67,000</b>	436	2,650	0	436
<b>15,000</b>	<b>15,500</b>	6,616	12,836	4,512	8,204	<b>41,000</b>	<b>41,500</b>	3,496	7,693	0	3,496	<b>67,000</b>	<b>67,500</b>	376	2,551	0	376
<b>15,500</b>	<b>16,000</b>	6,556	12,737	4,414	8,091	<b>41,500</b>	<b>42,000</b>	3,436	7,594	0	3,436	<b>67,500</b>	<b>68,000</b>	316	2,452	0	316
<b>16,000</b>	<b>16,500</b>	6,496	12,638	4,315	7,978	<b>42,000</b>	<b>42,500</b>	3,376	7,495	0	3,376	<b>68,000</b>	<b>68,500</b>	256	2,353	0	256
<b>16,500</b>	<b>17,000</b>	6,436	12,539	4,216	7,866	<b>42,500</b>	<b>43,000</b>	3,316	7,397	0	3,316	<b>68,500</b>	<b>69,000</b>	196	2,254	0	196
<b>17,000</b>	<b>17,500</b>	6,376	12,440	4,117	7,753	<b>43,000</b>	<b>43,500</b>	3,256	7,298	0	3,256	<b>69,000</b>	<b>69,500</b>	136	2,155	0	136
<b>17,500</b>	<b>18,000</b>	6,316	12,341	4,018	7,641	<b>43,500</b>	<b>44,000</b>	3,196	7,199	0	3,196	<b>69,500</b>	<b>70,000</b>	76	2,056	0	76
<b>18,000</b>	<b>18,500</b>	6,256	12,242	3,919	7,528	<b>44,000</b>	<b>44,500</b>	3,136	7,100	0	3,136	<b>70,000</b>	<b>70,500</b>	16	1,958	0	16
<b>18,500</b>	<b>19,000</b>	6,196	12,143	3,820	7,415	<b>44,500</b>	<b>45,000</b>	3,076	7,001	0	3,076	<b>70,500</b>	<b>71,000</b>	0	1,859	0	0
<b>19,000</b>	<b>19,500</b>	6,136	12,044	3,721	7,303	<b>45,000</b>	<b>45,500</b>	3,016	6,902	0	3,016	<b>71,000</b>	<b>71,500</b>	0	1,760	0	0
<b>19,500</b>	<b>20,000</b>	6,076	11,945	3,622	7,190	<b>45,500</b>	<b>46,000</b>	2,956	6,803	0	2,956	<b>71,500</b>	<b>72,000</b>	0	1,661	0	0
<b>20,000</b>	<b>20,500</b>	6,016	11,847	3,524	7,078	<b>46,000</b>	<b>46,500</b>	2,896	6,704	0	2,896	<b>72,000</b>	<b>72,500</b>	0	1,562	0	0
<b>20,500</b>	<b>21,000</b>	5,956	11,748	3,425	6,965	<b>46,500</b>	<b>47,000</b>	2,836	6,605	0	2,836	<b>72,500</b>	<b>73,000</b>	0	1,463	0	0
<b>21,000</b>	<b>21,500</b>	5,896	11,649	3,326	6,853	<b>47,000</b>	<b>47,500</b>	2,776	6,507	0	2,776	<b>73,000</b>	<b>73,500</b>	0	1,364	0	0
<b>21,500</b>	<b>22,000</b>	5,836	11,550	3,227	6,740	<b>47,500</b>	<b>48,000</b>	2,716	6,408	0	2,716	<b>73,500</b>	<b>74,000</b>	0	1,265	0	0
<b>22,000</b>	<b>22,500</b>	5,776	11,451	3,128	6,627	<b>48,000</b>	<b>48,500</b>	2,656	6,309	0	2,656	<b>74,000</b>	<b>74,500</b>	0	1,166	0	0
<b>22,500</b>	<b>23,000</b>	5,716	11,352	3,029	6,515	<b>48,500</b>	<b>49,000</b>	2,596	6,210	0	2,596	<b>74,500</b>	<b>75,000</b>	0	1,068	0	0
<b>23,000</b>	<b>23,500</b>	5,656	11,253	2,930	6,402	<b>49,000</b>	<b>49,500</b>	2,536	6,111	0	2,536	<b>75,000</b>	<b>75,500</b>	0	969	0	0
<b>23,500</b>	<b>24,000</b>	5,596	11,154	2,831	6,290	<b>49,500</b>	<b>50,000</b>	2,476	6,012	0	2,476	<b>75,500</b>	<b>76,000</b>	0	870	0	0
<b>24,000</b>	<b>24,500</b>	5,536	11,055	2,732	6,177	<b>50,000</b>	<b>50,500</b>	2,416	5,913	0	2,416	<b>76,000</b>	<b>76,500</b>	0	771	0	0
<b>24,500</b>	<b>25,000</b>	5,476	10,957	2,634	6,065	<b>50,500</b>	<b>51,000</b>	2,356	5,814	0	2,356	<b>76,500</b>	<b>77,000</b>	0	672	0	0
<b>25,000</b>	<b>25,500</b>	5,416	10,858	2,535	5,952	<b>51,000</b>	<b>51,500</b>	2,296	5,715	0	2,296	<b>77,000</b>	<b>77,500</b>	0	573	0	0
<b>25,500</b>	<b>26,000</b>	5,356	10,759	2,436	5,839	<b>51,500</b>	<b>52,000</b>	2,236	5,617	0	2,236	<b>77,500</b>	<b>78,000</b>	0	474	0	0
<b>26,000</b>	<b>26,500</b>	5,296	10,660	2,337	5,727	<b>52,000</b>	<b>52,500</b>	2,176	5,518	0	2,176	<b>78,000</b>	<b>78,500</b>	0	375	0	0
<b>26,500</b>	<b>27,000</b>	5,236	10,561	2,238	5,614	<b>52,500</b>	<b>53,000</b>	2,116	5,419	0	2,116	<b>78,500</b>	<b>79,000</b>	0	276	0	0
<b>27,000</b>	<b>27,500</b>	5,176	10,462	2,139	5,502	<b>53,000</b>	<b>53,500</b>	2,056	5,320	0	2,056	<b>79,000</b>	<b>79,500</b>	0	178	0	0
<b>27,500</b>	<b>28,000</b>	5,116	10,363	2,040	5,389	<b>53,500</b>	<b>54,000</b>	1,996	5,221	0	1,996	<b>79,500</b>	<b>80,000</b>	0	79	0	0
<b>28,000</b>	<b>28,500</b>	5,056	10,264	1,941	5,277	<b>54,000</b>	<b>54,500</b>	1,936	5,122	0	1,936	<b>80,000</b>	<b>80,148</b>	0	15	0	0
<b>28,500</b>	<b>29,000</b>	4,996	10,165	1,842	5,164	<b>54,500</b>	<b>55,000</b>	1,876	5,023	0	1,876	<b>80,148</b>	<b>or more</b>	0	0	0	0
<b>29,000</b>	<b>29,500</b>	4,936	10,067	1,744	5,051	<b>55,000</b>	<b>55,500</b>	1,816	4,924	0	1,816						
<b>29,500</b>	<b>30,000</b>	4,876	9,968	1,645	4,939	<b>55,500</b>	<b>56,000</b>	1,756	4,825	0	1,756						
<b>30,000</b>	<b>30,500</b>	4,816	9,869	1,546	4,826	<b>56,000</b>	<b>56,500</b>	1,696	4,727	0	1,696						
<b>30,500</b>	<b>31,000</b>	4,756	9,770	1,447	4,714	<b>56,500</b>	<b>57,000</b>	1,636	4,628	0	1,636						
<b>31,000</b>	<b>31,500</b>	4,696	9,671	1,348	4,602	<b>57,000</b>	<b>57,500</b>	1,576	4,529	0	1,576						
<b>31,500</b>	<b>32,000</b>	4,636	9,572	1,249	4,490	<b>57,500</b>	<b>58,000</b>	1,516	4,430	0	1,516						

# 2000 TAX TABLE FOR FORM 1 FILERS

Use this Tax Table if your taxable income is less than \$100,000. If \$100,000 or more, use the Tax Rate Schedules on page 37.

**Example** Mr. and Mrs. Smith are filing a joint return. Their taxable income on line 18 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 \$1,665. This is the tax amount they must write on line 19 of their return.



At least	But less than	Single or Head of a household	Your tax is —		
			Married filing jointly	Married filing separately	
28,500	28,600	1,711	1,658	1,764	
28,600	28,700	1,718	1,665	1,771	
28,700	28,800	1,724	1,671	1,777	
28,800	28,900	1,731	1,678	1,784	
28,900	29,000	1,737	1,684	1,790	

If line 18 (Taxable income) is —		And you are —			If line 18 (Taxable income) is —		And you are —			If line 18 (Taxable income) is —		And you are —			
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	
															Your tax is —
					<b>3,000</b>					<b>7,000</b>					
					3,000	3,100	144	144	144	7,000		7,100	333	333	363
					3,100	3,200	149	149	149	7,100		7,200	338	338	369
					3,200	3,300	154	154	154	7,200		7,300	343	343	376
					3,300	3,400	158	158	158	7,300		7,400	348	348	382
					3,400	3,500	163	163	163	7,400		7,500	352	352	388
					3,500	3,600	168	168	168	7,500		7,600	357	357	395
					3,600	3,700	173	173	173	7,600		7,700	362	362	401
					3,700	3,800	177	177	177	7,700		7,800	367	367	407
0	20	0	0	0	3,800	3,900	182	182	182	7,800		7,900	372	371	414
20	40	1	1	1	3,900	4,000	187	187	187	7,900		8,000	379	376	420
40	100	3	3	3	<b>4,000</b>					<b>8,000</b>					
					4,000	4,100	192	192	192	8,000		8,100	385	381	426
					4,100	4,200	196	196	196	8,100		8,200	391	385	433
100	200	7	7	7	4,200	4,300	201	201	201	8,200		8,300	398	390	439
200	300	12	12	12	4,300	4,400	206	206	206	8,300		8,400	404	395	445
300	400	17	17	17	4,400	4,500	210	210	210	8,400		8,500	410	400	452
400	500	21	21	21	4,500	4,600	215	215	215	8,500		8,600	417	404	458
500	600	26	26	26	4,600	4,700	220	220	220	8,600		8,700	423	409	464
600	700	31	31	31	4,700	4,800	225	225	225	8,700		8,800	429	414	471
700	800	35	35	35	4,800	4,900	229	229	229	8,800		8,900	436	419	477
800	900	40	40	40	4,900	5,000	234	234	234	8,900		9,000	442	423	483
900	1,000	45	45	45	<b>5,000</b>					<b>9,000</b>					
<b>1,000</b>					5,000	5,100	239	239	239	9,000		9,100	448	428	490
1,000	1,100	50	50	50	5,100	5,200	244	244	244	9,100		9,200	455	433	496
1,100	1,200	54	54	54	5,200	5,300	248	248	249	9,200		9,300	461	438	502
1,200	1,300	59	59	59	5,300	5,400	253	253	255	9,300		9,400	467	442	509
1,300	1,400	64	64	64	5,400	5,500	258	258	262	9,400		9,500	474	447	515
1,400	1,500	69	69	69	5,500	5,600	263	263	268	9,500		9,600	480	452	521
1,500	1,600	73	73	73	5,600	5,700	267	267	274	9,600		9,700	486	456	528
1,600	1,700	78	78	78	5,700	5,800	272	272	281	9,700		9,800	493	461	534
1,700	1,800	83	83	83	5,800	5,900	277	277	287	9,800		9,900	499	466	540
1,800	1,900	88	88	88	5,900	6,000	281	281	293	9,900		10,000	505	471	547
1,900	2,000	92	92	92	<b>6,000</b>					<b>10,000</b>					
<b>2,000</b>					6,000	6,100	286	286	300	10,000		10,100	512	475	553
2,000	2,100	97	97	97	6,100	6,200	291	291	306	10,100		10,200	518	480	559
2,100	2,200	102	102	102	6,200	6,300	296	296	312	10,200		10,300	524	485	566
2,200	2,300	106	106	106	6,300	6,400	300	300	319	10,300		10,400	531	490	572
2,300	2,400	111	111	111	6,400	6,500	305	305	325	10,400		10,500	537	495	578
2,400	2,500	116	116	116	6,500	6,600	310	310	331	10,500		10,600	543	502	585
2,500	2,600	121	121	121	6,600	6,700	315	315	338	10,600		10,700	550	508	592
2,600	2,700	125	125	125	6,700	6,800	319	319	344	10,700		10,800	556	514	598
2,700	2,800	130	130	130	6,800	6,900	324	324	350	10,800		10,900	562	521	605
2,800	2,900	135	135	135	6,900	7,000	329	329	357	10,900		11,000	568	527	611
2,900	3,000	140	140	140											

Continued on next page

If line 18 (Taxable income) is —		And you are —			If line 18 (Taxable income) is —		And you are —			If line 18 (Taxable income) is —		And you are —		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
Your tax is —		Your tax is —			Your tax is —			Your tax is —			Your tax is —			
<b>11,000</b>					<b>17,000</b>					<b>23,000</b>				
11,000	11,100	575	533	618	17,000	17,100	958	913	1,011	23,000	23,100	1,351	1,298	1,404
11,100	11,200	581	540	624	17,100	17,200	964	919	1,017	23,100	23,200	1,357	1,304	1,410
11,200	11,300	587	546	631	17,200	17,300	971	926	1,024	23,200	23,300	1,364	1,311	1,417
11,300	11,400	594	552	637	17,300	17,400	977	932	1,030	23,300	23,400	1,370	1,317	1,423
11,400	11,500	600	559	644	17,400	17,500	984	938	1,037	23,400	23,500	1,377	1,324	1,430
11,500	11,600	606	565	650	17,500	17,600	991	945	1,043	23,500	23,600	1,384	1,331	1,436
11,600	11,700	613	571	657	17,600	17,700	997	951	1,050	23,600	23,700	1,390	1,337	1,443
11,700	11,800	619	578	664	17,700	17,800	1,004	957	1,057	23,700	23,800	1,397	1,344	1,450
11,800	11,900	625	584	670	17,800	17,900	1,010	964	1,063	23,800	23,900	1,403	1,350	1,456
11,900	12,000	632	590	677	17,900	18,000	1,017	970	1,070	23,900	24,000	1,410	1,357	1,463
<b>12,000</b>					<b>18,000</b>					<b>24,000</b>				
12,000	12,100	638	597	683	18,000	18,100	1,023	976	1,076	24,000	24,100	1,416	1,363	1,469
12,100	12,200	644	603	690	18,100	18,200	1,030	983	1,083	24,100	24,200	1,423	1,370	1,476
12,200	12,300	651	609	696	18,200	18,300	1,036	989	1,089	24,200	24,300	1,429	1,376	1,482
12,300	12,400	657	616	703	18,300	18,400	1,043	995	1,096	24,300	24,400	1,436	1,383	1,489
12,400	12,500	663	622	709	18,400	18,500	1,050	1,002	1,102	24,400	24,500	1,443	1,390	1,495
12,500	12,600	670	628	716	18,500	18,600	1,056	1,008	1,109	24,500	24,600	1,449	1,396	1,502
12,600	12,700	676	635	723	18,600	18,700	1,063	1,014	1,116	24,600	24,700	1,456	1,403	1,509
12,700	12,800	682	641	729	18,700	18,800	1,069	1,021	1,122	24,700	24,800	1,462	1,409	1,515
12,800	12,900	689	647	736	18,800	18,900	1,076	1,027	1,129	24,800	24,900	1,469	1,416	1,522
12,900	13,000	695	653	742	18,900	19,000	1,082	1,033	1,135	24,900	25,000	1,475	1,422	1,528
<b>13,000</b>					<b>19,000</b>					<b>25,000</b>				
13,000	13,100	701	660	749	19,000	19,100	1,089	1,040	1,142	25,000	25,100	1,482	1,429	1,535
13,100	13,200	708	666	755	19,100	19,200	1,095	1,046	1,148	25,100	25,200	1,488	1,435	1,541
13,200	13,300	714	672	762	19,200	19,300	1,102	1,052	1,155	25,200	25,300	1,495	1,442	1,548
13,300	13,400	720	679	768	19,300	19,400	1,108	1,059	1,161	25,300	25,400	1,501	1,448	1,554
13,400	13,500	727	685	775	19,400	19,500	1,115	1,065	1,168	25,400	25,500	1,508	1,455	1,561
13,500	13,600	733	691	781	19,500	19,600	1,122	1,071	1,174	25,500	25,600	1,515	1,462	1,567
13,600	13,700	739	698	788	19,600	19,700	1,128	1,078	1,181	25,600	25,700	1,521	1,468	1,574
13,700	13,800	746	704	795	19,700	19,800	1,135	1,084	1,188	25,700	25,800	1,528	1,475	1,581
13,800	13,900	752	710	801	19,800	19,900	1,141	1,090	1,194	25,800	25,900	1,534	1,481	1,587
13,900	14,000	758	717	808	19,900	20,000	1,148	1,097	1,201	25,900	26,000	1,541	1,488	1,594
<b>14,000</b>					<b>20,000</b>					<b>26,000</b>				
14,000	14,100	765	723	814	20,000	20,100	1,154	1,103	1,207	26,000	26,100	1,547	1,494	1,600
14,100	14,200	771	729	821	20,100	20,200	1,161	1,109	1,214	26,100	26,200	1,554	1,501	1,607
14,200	14,300	777	736	827	20,200	20,300	1,167	1,116	1,220	26,200	26,300	1,560	1,507	1,613
14,300	14,400	784	742	834	20,300	20,400	1,174	1,122	1,227	26,300	26,400	1,567	1,514	1,620
14,400	14,500	790	748	840	20,400	20,500	1,181	1,128	1,233	26,400	26,500	1,574	1,521	1,626
14,500	14,600	796	755	847	20,500	20,600	1,187	1,135	1,240	26,500	26,600	1,580	1,527	1,633
14,600	14,700	803	761	854	20,600	20,700	1,194	1,141	1,247	26,600	26,700	1,587	1,534	1,640
14,700	14,800	809	767	860	20,700	20,800	1,200	1,147	1,253	26,700	26,800	1,593	1,540	1,646
14,800	14,900	815	774	867	20,800	20,900	1,207	1,154	1,260	26,800	26,900	1,600	1,547	1,653
14,900	15,000	822	780	873	20,900	21,000	1,213	1,160	1,266	26,900	27,000	1,606	1,553	1,659
<b>15,000</b>					<b>21,000</b>					<b>27,000</b>				
15,000	15,100	828	786	880	21,000	21,100	1,220	1,167	1,273	27,000	27,100	1,613	1,560	1,666
15,100	15,200	834	793	886	21,100	21,200	1,226	1,173	1,279	27,100	27,200	1,619	1,566	1,672
15,200	15,300	841	799	893	21,200	21,300	1,233	1,180	1,286	27,200	27,300	1,626	1,573	1,679
15,300	15,400	847	805	899	21,300	21,400	1,239	1,186	1,292	27,300	27,400	1,632	1,579	1,685
15,400	15,500	853	812	906	21,400	21,500	1,246	1,193	1,299	27,400	27,500	1,639	1,586	1,692
15,500	15,600	860	818	912	21,500	21,600	1,253	1,200	1,305	27,500	27,600	1,646	1,593	1,698
15,600	15,700	866	824	919	21,600	21,700	1,259	1,206	1,312	27,600	27,700	1,652	1,599	1,705
15,700	15,800	873	831	926	21,700	21,800	1,266	1,213	1,319	27,700	27,800	1,659	1,606	1,712
15,800	15,900	879	837	932	21,800	21,900	1,272	1,219	1,325	27,800	27,900	1,665	1,612	1,718
15,900	16,000	886	843	939	21,900	22,000	1,279	1,226	1,332	27,900	28,000	1,672	1,619	1,725
<b>16,000</b>					<b>22,000</b>					<b>28,000</b>				
16,000	16,100	892	850	945	22,000	22,100	1,285	1,232	1,338	28,000	28,100	1,678	1,625	1,731
16,100	16,200	899	856	952	22,100	22,200	1,292	1,239	1,345	28,100	28,200	1,685	1,632	1,738
16,200	16,300	905	862	958	22,200	22,300	1,298	1,245	1,351	28,200	28,300	1,691	1,638	1,744
16,300	16,400	912	869	965	22,300	22,400	1,305	1,252	1,358	28,300	28,400	1,698	1,645	1,751
16,400	16,500	919	875	971	22,400	22,500	1,312	1,259	1,364	28,400	28,500	1,705	1,652	1,757
16,500	16,600	925	881	978	22,500	22,600	1,318	1,265	1,371	28,500	28,600	1,711	1,658	1,764
16,600	16,700	932	888	985	22,600	22,700	1,325	1,272	1,378	28,600	28,700	1,718	1,665	1,771
16,700	16,800	938	894	991	22,700	22,800	1,331	1,278	1,384	28,700	28,800	1,724	1,671	1,777
16,800	16,900	945	900	998	22,800	22,900	1,338	1,285	1,391	28,800	28,900	1,731	1,678	1,784
16,900	17,000	951	907	1,004	22,900	23,000	1,344	1,291	1,397	28,900	29,000	1,737	1,684	1,790

If line 18 (Taxable income) is —		And you are —			If line 18 (Taxable income) is —		And you are —			If line 18 (Taxable income) is —		And you are —		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
Your tax is —		Your tax is —			Your tax is —			Your tax is —			Your tax is —			
<b>29,000</b>					<b>35,000</b>					<b>41,000</b>				
29,000	29,100	1,744	1,691	1,797	35,000	35,100	2,137	2,084	2,190	41,000	41,100	2,530	2,477	2,583
29,100	29,200	1,750	1,697	1,803	35,100	35,200	2,143	2,090	2,196	41,100	41,200	2,536	2,483	2,589
29,200	29,300	1,757	1,704	1,810	35,200	35,300	2,150	2,097	2,203	41,200	41,300	2,543	2,490	2,596
29,300	29,400	1,763	1,710	1,816	35,300	35,400	2,156	2,103	2,209	41,300	41,400	2,549	2,496	2,602
29,400	29,500	1,770	1,717	1,823	35,400	35,500	2,163	2,110	2,216	41,400	41,500	2,556	2,503	2,609
29,500	29,600	1,777	1,724	1,829	35,500	35,600	2,170	2,117	2,222	41,500	41,600	2,563	2,510	2,615
29,600	29,700	1,783	1,730	1,836	35,600	35,700	2,176	2,123	2,229	41,600	41,700	2,569	2,516	2,622
29,700	29,800	1,790	1,737	1,843	35,700	35,800	2,183	2,130	2,236	41,700	41,800	2,576	2,523	2,629
29,800	29,900	1,796	1,743	1,849	35,800	35,900	2,189	2,136	2,242	41,800	41,900	2,582	2,529	2,635
29,900	30,000	1,803	1,750	1,856	35,900	36,000	2,196	2,143	2,249	41,900	42,000	2,589	2,536	2,642
<b>30,000</b>					<b>36,000</b>					<b>42,000</b>				
30,000	30,100	1,809	1,756	1,862	36,000	36,100	2,202	2,149	2,255	42,000	42,100	2,595	2,542	2,648
30,100	30,200	1,816	1,763	1,869	36,100	36,200	2,209	2,156	2,262	42,100	42,200	2,602	2,549	2,655
30,200	30,300	1,822	1,769	1,875	36,200	36,300	2,215	2,162	2,268	42,200	42,300	2,608	2,555	2,661
30,300	30,400	1,829	1,776	1,882	36,300	36,400	2,222	2,169	2,275	42,300	42,400	2,615	2,562	2,668
30,400	30,500	1,836	1,783	1,888	36,400	36,500	2,229	2,176	2,281	42,400	42,500	2,622	2,569	2,674
30,500	30,600	1,842	1,789	1,895	36,500	36,600	2,235	2,182	2,288	42,500	42,600	2,628	2,575	2,681
30,600	30,700	1,849	1,796	1,902	36,600	36,700	2,242	2,189	2,295	42,600	42,700	2,635	2,582	2,688
30,700	30,800	1,855	1,802	1,908	36,700	36,800	2,248	2,195	2,301	42,700	42,800	2,641	2,588	2,694
30,800	30,900	1,862	1,809	1,915	36,800	36,900	2,255	2,202	2,308	42,800	42,900	2,648	2,595	2,701
30,900	31,000	1,868	1,815	1,921	36,900	37,000	2,261	2,208	2,314	42,900	43,000	2,654	2,601	2,707
<b>31,000</b>					<b>37,000</b>					<b>43,000</b>				
31,000	31,100	1,875	1,822	1,928	37,000	37,100	2,268	2,215	2,321	43,000	43,100	2,661	2,608	2,714
31,100	31,200	1,881	1,828	1,934	37,100	37,200	2,274	2,221	2,327	43,100	43,200	2,667	2,614	2,720
31,200	31,300	1,888	1,835	1,941	37,200	37,300	2,281	2,228	2,334	43,200	43,300	2,674	2,621	2,727
31,300	31,400	1,894	1,841	1,947	37,300	37,400	2,287	2,234	2,340	43,300	43,400	2,680	2,627	2,733
31,400	31,500	1,901	1,848	1,954	37,400	37,500	2,294	2,241	2,347	43,400	43,500	2,687	2,634	2,740
31,500	31,600	1,908	1,855	1,960	37,500	37,600	2,301	2,248	2,353	43,500	43,600	2,694	2,641	2,746
31,600	31,700	1,914	1,861	1,967	37,600	37,700	2,307	2,254	2,360	43,600	43,700	2,700	2,647	2,753
31,700	31,800	1,921	1,868	1,974	37,700	37,800	2,314	2,261	2,367	43,700	43,800	2,707	2,654	2,760
31,800	31,900	1,927	1,874	1,980	37,800	37,900	2,320	2,267	2,373	43,800	43,900	2,713	2,660	2,766
31,900	32,000	1,934	1,881	1,987	37,900	38,000	2,327	2,274	2,380	43,900	44,000	2,720	2,667	2,773
<b>32,000</b>					<b>38,000</b>					<b>44,000</b>				
32,000	32,100	1,940	1,887	1,993	38,000	38,100	2,333	2,280	2,386	44,000	44,100	2,726	2,673	2,779
32,100	32,200	1,947	1,894	2,000	38,100	38,200	2,340	2,287	2,393	44,100	44,200	2,733	2,680	2,786
32,200	32,300	1,953	1,900	2,006	38,200	38,300	2,346	2,293	2,399	44,200	44,300	2,739	2,686	2,792
32,300	32,400	1,960	1,907	2,013	38,300	38,400	2,353	2,300	2,406	44,300	44,400	2,746	2,693	2,799
32,400	32,500	1,967	1,914	2,019	38,400	38,500	2,360	2,307	2,412	44,400	44,500	2,753	2,700	2,805
32,500	32,600	1,973	1,920	2,026	38,500	38,600	2,366	2,313	2,419	44,500	44,600	2,759	2,706	2,812
32,600	32,700	1,980	1,927	2,033	38,600	38,700	2,373	2,320	2,426	44,600	44,700	2,766	2,713	2,819
32,700	32,800	1,986	1,933	2,039	38,700	38,800	2,379	2,326	2,432	44,700	44,800	2,772	2,719	2,825
32,800	32,900	1,993	1,940	2,046	38,800	38,900	2,386	2,333	2,439	44,800	44,900	2,779	2,726	2,832
32,900	33,000	1,999	1,946	2,052	38,900	39,000	2,392	2,339	2,445	44,900	45,000	2,785	2,732	2,838
<b>33,000</b>					<b>39,000</b>					<b>45,000</b>				
33,000	33,100	2,006	1,953	2,059	39,000	39,100	2,399	2,346	2,452	45,000	45,100	2,792	2,739	2,845
33,100	33,200	2,012	1,959	2,065	39,100	39,200	2,405	2,352	2,458	45,100	45,200	2,798	2,745	2,851
33,200	33,300	2,019	1,966	2,072	39,200	39,300	2,412	2,359	2,465	45,200	45,300	2,805	2,752	2,858
33,300	33,400	2,025	1,972	2,078	39,300	39,400	2,418	2,365	2,471	45,300	45,400	2,811	2,758	2,864
33,400	33,500	2,032	1,979	2,085	39,400	39,500	2,425	2,372	2,478	45,400	45,500	2,818	2,765	2,871
33,500	33,600	2,039	1,986	2,091	39,500	39,600	2,432	2,379	2,484	45,500	45,600	2,825	2,772	2,877
33,600	33,700	2,045	1,992	2,098	39,600	39,700	2,438	2,385	2,491	45,600	45,700	2,831	2,778	2,884
33,700	33,800	2,052	1,999	2,105	39,700	39,800	2,445	2,392	2,498	45,700	45,800	2,838	2,785	2,891
33,800	33,900	2,058	2,005	2,111	39,800	39,900	2,451	2,398	2,504	45,800	45,900	2,844	2,791	2,897
33,900	34,000	2,065	2,012	2,118	39,900	40,000	2,458	2,405	2,511	45,900	46,000	2,851	2,798	2,904
<b>34,000</b>					<b>40,000</b>					<b>46,000</b>				
34,000	34,100	2,071	2,018	2,124	40,000	40,100	2,464	2,411	2,517	46,000	46,100	2,857	2,804	2,910
34,100	34,200	2,078	2,025	2,131	40,100	40,200	2,471	2,418	2,524	46,100	46,200	2,864	2,811	2,917
34,200	34,300	2,084	2,031	2,137	40,200	40,300	2,477	2,424	2,530	46,200	46,300	2,870	2,817	2,923
34,300	34,400	2,091	2,038	2,144	40,300	40,400	2,484	2,431	2,537	46,300	46,400	2,877	2,824	2,930
34,400	34,500	2,098	2,045	2,150	40,400	40,500	2,491	2,438	2,543	46,400	46,500	2,884	2,831	2,936
34,500	34,600	2,104	2,051	2,157	40,500	40,600	2,497	2,444	2,550	46,500	46,600	2,890	2,837	2,943
34,600	34,700	2,111	2,058	2,164	40,600	40,700	2,504	2,451	2,557	46,600	46,700	2,897	2,844	2,950
34,700	34,800	2,117	2,064	2,170	40,700	40,800	2,510	2,457	2,563	46,700	46,800	2,903	2,850	2,956
34,800	34,900	2,124	2,071	2,177	40,800	40,900	2,517	2,464	2,570	46,800	46,900	2,910	2,857	2,963
34,900	35,000	2,130	2,077	2,183	40,900	41,000	2,523	2,470	2,576	46,900	47,000	2,916	2,863	2,969

If line 18 (Taxable income) is —		And you are —			If line 18 (Taxable income) is —		And you are —			If line 18 (Taxable income) is —		And you are —		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
Your tax is —		Your tax is —			Your tax is —			Your tax is —			Your tax is —			
<b>47,000</b>					<b>53,000</b>					<b>59,000</b>				
47,000	47,100	2,923	2,870	2,976	53,000	53,100	3,316	3,263	3,369	59,000	59,100	3,709	3,656	3,762
47,100	47,200	2,929	2,876	2,982	53,100	53,200	3,322	3,269	3,375	59,100	59,200	3,715	3,662	3,768
47,200	47,300	2,936	2,883	2,989	53,200	53,300	3,329	3,276	3,382	59,200	59,300	3,722	3,669	3,775
47,300	47,400	2,942	2,889	2,995	53,300	53,400	3,335	3,282	3,388	59,300	59,400	3,728	3,675	3,781
47,400	47,500	2,949	2,896	3,002	53,400	53,500	3,342	3,289	3,395	59,400	59,500	3,735	3,682	3,788
47,500	47,600	2,956	2,903	3,008	53,500	53,600	3,349	3,296	3,401	59,500	59,600	3,742	3,689	3,794
47,600	47,700	2,962	2,909	3,015	53,600	53,700	3,355	3,302	3,408	59,600	59,700	3,748	3,695	3,801
47,700	47,800	2,969	2,916	3,022	53,700	53,800	3,362	3,309	3,415	59,700	59,800	3,755	3,702	3,808
47,800	47,900	2,975	2,922	3,028	53,800	53,900	3,368	3,315	3,421	59,800	59,900	3,761	3,708	3,814
47,900	48,000	2,982	2,929	3,035	53,900	54,000	3,375	3,322	3,428	59,900	60,000	3,768	3,715	3,821
<b>48,000</b>					<b>54,000</b>					<b>60,000</b>				
48,000	48,100	2,988	2,935	3,041	54,000	54,100	3,381	3,328	3,434	60,000	60,100	3,774	3,721	3,827
48,100	48,200	2,995	2,942	3,048	54,100	54,200	3,388	3,335	3,441	60,100	60,200	3,781	3,728	3,834
48,200	48,300	3,001	2,948	3,054	54,200	54,300	3,394	3,341	3,447	60,200	60,300	3,787	3,734	3,840
48,300	48,400	3,008	2,955	3,061	54,300	54,400	3,401	3,348	3,454	60,300	60,400	3,794	3,741	3,847
48,400	48,500	3,015	2,962	3,067	54,400	54,500	3,408	3,355	3,460	60,400	60,500	3,801	3,748	3,853
48,500	48,600	3,021	2,968	3,074	54,500	54,600	3,414	3,361	3,467	60,500	60,600	3,807	3,754	3,860
48,600	48,700	3,028	2,975	3,081	54,600	54,700	3,421	3,368	3,474	60,600	60,700	3,814	3,761	3,867
48,700	48,800	3,034	2,981	3,087	54,700	54,800	3,427	3,374	3,480	60,700	60,800	3,820	3,767	3,873
48,800	48,900	3,041	2,988	3,094	54,800	54,900	3,434	3,381	3,487	60,800	60,900	3,827	3,774	3,880
48,900	49,000	3,047	2,994	3,100	54,900	55,000	3,440	3,387	3,493	60,900	61,000	3,833	3,780	3,886
<b>49,000</b>					<b>55,000</b>					<b>61,000</b>				
49,000	49,100	3,054	3,001	3,107	55,000	55,100	3,447	3,394	3,500	61,000	61,100	3,840	3,787	3,893
49,100	49,200	3,060	3,007	3,113	55,100	55,200	3,453	3,400	3,506	61,100	61,200	3,846	3,793	3,899
49,200	49,300	3,067	3,014	3,120	55,200	55,300	3,460	3,407	3,513	61,200	61,300	3,853	3,800	3,906
49,300	49,400	3,073	3,020	3,126	55,300	55,400	3,466	3,413	3,519	61,300	61,400	3,859	3,806	3,912
49,400	49,500	3,080	3,027	3,133	55,400	55,500	3,473	3,420	3,526	61,400	61,500	3,866	3,813	3,919
49,500	49,600	3,087	3,034	3,139	55,500	55,600	3,480	3,427	3,532	61,500	61,600	3,873	3,820	3,925
49,600	49,700	3,093	3,040	3,146	55,600	55,700	3,486	3,433	3,539	61,600	61,700	3,879	3,826	3,932
49,700	49,800	3,100	3,047	3,153	55,700	55,800	3,493	3,440	3,546	61,700	61,800	3,886	3,833	3,939
49,800	49,900	3,106	3,053	3,159	55,800	55,900	3,499	3,446	3,552	61,800	61,900	3,892	3,839	3,945
49,900	50,000	3,113	3,060	3,166	55,900	56,000	3,506	3,453	3,559	61,900	62,000	3,899	3,846	3,952
<b>50,000</b>					<b>56,000</b>					<b>62,000</b>				
50,000	50,100	3,119	3,066	3,172	56,000	56,100	3,512	3,459	3,565	62,000	62,100	3,905	3,852	3,958
50,100	50,200	3,126	3,073	3,179	56,100	56,200	3,519	3,466	3,572	62,100	62,200	3,912	3,859	3,965
50,200	50,300	3,132	3,079	3,185	56,200	56,300	3,525	3,472	3,578	62,200	62,300	3,918	3,865	3,971
50,300	50,400	3,139	3,086	3,192	56,300	56,400	3,532	3,479	3,585	62,300	62,400	3,925	3,872	3,978
50,400	50,500	3,146	3,093	3,198	56,400	56,500	3,539	3,486	3,591	62,400	62,500	3,932	3,879	3,984
50,500	50,600	3,152	3,099	3,205	56,500	56,600	3,545	3,492	3,598	62,500	62,600	3,938	3,885	3,991
50,600	50,700	3,159	3,106	3,212	56,600	56,700	3,552	3,499	3,605	62,600	62,700	3,945	3,892	3,998
50,700	50,800	3,165	3,112	3,218	56,700	56,800	3,558	3,505	3,611	62,700	62,800	3,951	3,898	4,004
50,800	50,900	3,172	3,119	3,225	56,800	56,900	3,565	3,512	3,618	62,800	62,900	3,958	3,905	4,011
50,900	51,000	3,178	3,125	3,231	56,900	57,000	3,571	3,518	3,624	62,900	63,000	3,964	3,911	4,017
<b>51,000</b>					<b>57,000</b>					<b>63,000</b>				
51,000	51,100	3,185	3,132	3,238	57,000	57,100	3,578	3,525	3,631	63,000	63,100	3,971	3,918	4,024
51,100	51,200	3,191	3,138	3,244	57,100	57,200	3,584	3,531	3,637	63,100	63,200	3,977	3,924	4,030
51,200	51,300	3,198	3,145	3,251	57,200	57,300	3,591	3,538	3,644	63,200	63,300	3,984	3,931	4,037
51,300	51,400	3,204	3,151	3,257	57,300	57,400	3,597	3,544	3,650	63,300	63,400	3,990	3,937	4,043
51,400	51,500	3,211	3,158	3,264	57,400	57,500	3,604	3,551	3,657	63,400	63,500	3,997	3,944	4,050
51,500	51,600	3,218	3,165	3,270	57,500	57,600	3,611	3,558	3,663	63,500	63,600	4,004	3,951	4,056
51,600	51,700	3,224	3,171	3,277	57,600	57,700	3,617	3,564	3,670	63,600	63,700	4,010	3,957	4,063
51,700	51,800	3,231	3,178	3,284	57,700	57,800	3,624	3,571	3,677	63,700	63,800	4,017	3,964	4,070
51,800	51,900	3,237	3,184	3,290	57,800	57,900	3,630	3,577	3,683	63,800	63,900	4,023	3,970	4,076
51,900	52,000	3,244	3,191	3,297	57,900	58,000	3,637	3,584	3,690	63,900	64,000	4,030	3,977	4,083
<b>52,000</b>					<b>58,000</b>					<b>64,000</b>				
52,000	52,100	3,250	3,197	3,303	58,000	58,100	3,643	3,590	3,696	64,000	64,100	4,036	3,983	4,089
52,100	52,200	3,257	3,204	3,310	58,100	58,200	3,650	3,597	3,703	64,100	64,200	4,043	3,990	4,096
52,200	52,300	3,263	3,210	3,316	58,200	58,300	3,656	3,603	3,709	64,200	64,300	4,049	3,996	4,102
52,300	52,400	3,270	3,217	3,323	58,300	58,400	3,663	3,610	3,716	64,300	64,400	4,056	4,003	4,109
52,400	52,500	3,277	3,224	3,329	58,400	58,500	3,670	3,617	3,722	64,400	64,500	4,063	4,010	4,115
52,500	52,600	3,283	3,230	3,336	58,500	58,600	3,676	3,623	3,729	64,500	64,600	4,069	4,016	4,122
52,600	52,700	3,290	3,237	3,343	58,600	58,700	3,683	3,630	3,736	64,600	64,700	4,076	4,023	4,129
52,700	52,800	3,296	3,243	3,349	58,700	58,800	3,689	3,636	3,742	64,700	64,800	4,082	4,029	4,135
52,800	52,900	3,303	3,250	3,356	58,800	58,900	3,696	3,643	3,749	64,800	64,900	4,089	4,036	4,142
52,900	53,000	3,309	3,256	3,362	58,900	59,000	3,702	3,649	3,755	64,900	65,000	4,095	4,042	4,148

If line 18 (Taxable income) is —		And you are —			If line 18 (Taxable income) is —		And you are —			If line 18 (Taxable income) is —		And you are —		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
Your tax is —		Your tax is —			Your tax is —			Your tax is —			Your tax is —			
<b>65,000</b>					<b>71,000</b>					<b>77,000</b>				
65,000	65,100	4,102	4,049	4,155	71,000	71,100	4,495	4,442	4,548	77,000	77,100	4,888	4,835	4,941
65,100	65,200	4,108	4,055	4,161	71,100	71,200	4,501	4,448	4,554	77,100	77,200	4,894	4,841	4,947
65,200	65,300	4,115	4,062	4,168	71,200	71,300	4,508	4,455	4,561	77,200	77,300	4,901	4,848	4,954
65,300	65,400	4,121	4,068	4,174	71,300	71,400	4,514	4,461	4,567	77,300	77,400	4,907	4,854	4,960
65,400	65,500	4,128	4,075	4,181	71,400	71,500	4,521	4,468	4,574	77,400	77,500	4,914	4,861	4,967
65,500	65,600	4,135	4,082	4,187	71,500	71,600	4,528	4,475	4,580	77,500	77,600	4,921	4,868	4,973
65,600	65,700	4,141	4,088	4,194	71,600	71,700	4,534	4,481	4,587	77,600	77,700	4,927	4,874	4,980
65,700	65,800	4,148	4,095	4,201	71,700	71,800	4,541	4,488	4,594	77,700	77,800	4,934	4,881	4,987
65,800	65,900	4,154	4,101	4,207	71,800	71,900	4,547	4,494	4,600	77,800	77,900	4,940	4,887	4,993
65,900	66,000	4,161	4,108	4,214	71,900	72,000	4,554	4,501	4,607	77,900	78,000	4,947	4,894	5,000
<b>66,000</b>					<b>72,000</b>					<b>78,000</b>				
66,000	66,100	4,167	4,114	4,220	72,000	72,100	4,560	4,507	4,613	78,000	78,100	4,953	4,900	5,006
66,100	66,200	4,174	4,121	4,227	72,100	72,200	4,567	4,514	4,620	78,100	78,200	4,960	4,907	5,013
66,200	66,300	4,180	4,127	4,233	72,200	72,300	4,573	4,520	4,626	78,200	78,300	4,966	4,913	5,020
66,300	66,400	4,187	4,134	4,240	72,300	72,400	4,580	4,527	4,633	78,300	78,400	4,973	4,920	5,027
66,400	66,500	4,194	4,141	4,246	72,400	72,500	4,587	4,534	4,639	78,400	78,500	4,980	4,927	5,033
66,500	66,600	4,200	4,147	4,253	72,500	72,600	4,593	4,540	4,646	78,500	78,600	4,986	4,933	5,040
66,600	66,700	4,207	4,154	4,260	72,600	72,700	4,600	4,547	4,653	78,600	78,700	4,993	4,940	5,047
66,700	66,800	4,213	4,160	4,266	72,700	72,800	4,606	4,553	4,659	78,700	78,800	4,999	4,946	5,054
66,800	66,900	4,220	4,167	4,273	72,800	72,900	4,613	4,560	4,666	78,800	78,900	5,006	4,953	5,060
66,900	67,000	4,226	4,173	4,279	72,900	73,000	4,619	4,566	4,672	78,900	79,000	5,012	4,959	5,067
<b>67,000</b>					<b>73,000</b>					<b>79,000</b>				
67,000	67,100	4,233	4,180	4,286	73,000	73,100	4,626	4,573	4,679	79,000	79,100	5,019	4,966	5,074
67,100	67,200	4,239	4,186	4,292	73,100	73,200	4,632	4,579	4,685	79,100	79,200	5,025	4,972	5,081
67,200	67,300	4,246	4,193	4,299	73,200	73,300	4,639	4,586	4,692	79,200	79,300	5,032	4,979	5,087
67,300	67,400	4,252	4,199	4,305	73,300	73,400	4,645	4,592	4,698	79,300	79,400	5,038	4,985	5,094
67,400	67,500	4,259	4,206	4,312	73,400	73,500	4,652	4,599	4,705	79,400	79,500	5,045	4,992	5,101
67,500	67,600	4,266	4,213	4,318	73,500	73,600	4,659	4,606	4,711	79,500	79,600	5,052	4,999	5,108
67,600	67,700	4,272	4,219	4,325	73,600	73,700	4,665	4,612	4,718	79,600	79,700	5,058	5,005	5,114
67,700	67,800	4,279	4,226	4,332	73,700	73,800	4,672	4,619	4,725	79,700	79,800	5,065	5,012	5,121
67,800	67,900	4,285	4,232	4,338	73,800	73,900	4,678	4,625	4,731	79,800	79,900	5,071	5,018	5,128
67,900	68,000	4,292	4,239	4,345	73,900	74,000	4,685	4,632	4,738	79,900	80,000	5,078	5,025	5,135
<b>68,000</b>					<b>74,000</b>					<b>80,000</b>				
68,000	68,100	4,298	4,245	4,351	74,000	74,100	4,691	4,638	4,744	80,000	80,100	5,084	5,031	5,141
68,100	68,200	4,305	4,252	4,358	74,100	74,200	4,698	4,645	4,751	80,100	80,200	5,091	5,038	5,148
68,200	68,300	4,311	4,258	4,364	74,200	74,300	4,704	4,651	4,757	80,200	80,300	5,097	5,044	5,155
68,300	68,400	4,318	4,265	4,371	74,300	74,400	4,711	4,658	4,764	80,300	80,400	5,104	5,051	5,162
68,400	68,500	4,325	4,272	4,377	74,400	74,500	4,718	4,665	4,770	80,400	80,500	5,111	5,058	5,168
68,500	68,600	4,331	4,278	4,384	74,500	74,600	4,724	4,671	4,777	80,500	80,600	5,117	5,064	5,175
68,600	68,700	4,338	4,285	4,391	74,600	74,700	4,731	4,678	4,784	80,600	80,700	5,124	5,071	5,182
68,700	68,800	4,344	4,291	4,397	74,700	74,800	4,737	4,684	4,790	80,700	80,800	5,130	5,077	5,189
68,800	68,900	4,351	4,298	4,404	74,800	74,900	4,744	4,691	4,797	80,800	80,900	5,137	5,084	5,195
68,900	69,000	4,357	4,304	4,410	74,900	75,000	4,750	4,697	4,803	80,900	81,000	5,143	5,090	5,202
<b>69,000</b>					<b>75,000</b>					<b>81,000</b>				
69,000	69,100	4,364	4,311	4,417	75,000	75,100	4,757	4,704	4,810	81,000	81,100	5,150	5,097	5,209
69,100	69,200	4,370	4,317	4,423	75,100	75,200	4,763	4,710	4,816	81,100	81,200	5,156	5,103	5,216
69,200	69,300	4,377	4,324	4,430	75,200	75,300	4,770	4,717	4,823	81,200	81,300	5,163	5,110	5,222
69,300	69,400	4,383	4,330	4,436	75,300	75,400	4,776	4,723	4,829	81,300	81,400	5,169	5,116	5,229
69,400	69,500	4,390	4,337	4,443	75,400	75,500	4,783	4,730	4,836	81,400	81,500	5,176	5,123	5,236
69,500	69,600	4,397	4,344	4,449	75,500	75,600	4,790	4,737	4,842	81,500	81,600	5,183	5,130	5,243
69,600	69,700	4,403	4,350	4,456	75,600	75,700	4,796	4,743	4,849	81,600	81,700	5,189	5,136	5,249
69,700	69,800	4,410	4,357	4,463	75,700	75,800	4,803	4,750	4,856	81,700	81,800	5,196	5,143	5,256
69,800	69,900	4,416	4,363	4,469	75,800	75,900	4,809	4,756	4,862	81,800	81,900	5,202	5,149	5,263
69,900	70,000	4,423	4,370	4,476	75,900	76,000	4,816	4,763	4,869	81,900	82,000	5,209	5,156	5,270
<b>70,000</b>					<b>76,000</b>					<b>82,000</b>				
70,000	70,100	4,429	4,376	4,482	76,000	76,100	4,822	4,769	4,875	82,000	82,100	5,215	5,162	5,276
70,100	70,200	4,436	4,383	4,489	76,100	76,200	4,829	4,776	4,882	82,100	82,200	5,222	5,169	5,283
70,200	70,300	4,442	4,389	4,495	76,200	76,300	4,835	4,782	4,888	82,200	82,300	5,228	5,175	5,290
70,300	70,400	4,449	4,396	4,502	76,300	76,400	4,842	4,789	4,895	82,300	82,400	5,235	5,182	5,297
70,400	70,500	4,456	4,403	4,508	76,400	76,500	4,849	4,796	4,901	82,400	82,500	5,242	5,189	5,303
70,500	70,600	4,462	4,409	4,515	76,500	76,600	4,855	4,802	4,908	82,500	82,600	5,248	5,195	5,310
70,600	70,700	4,469	4,416	4,522	76,600	76,700	4,862	4,809	4,915	82,600	82,700	5,255	5,202	5,317
70,700	70,800	4,475	4,422	4,528	76,700	76,800	4,868	4,815	4,921	82,700	82,800	5,261	5,208	5,324
70,800	70,900	4,482	4,429	4,535	76,800	76,900	4,875	4,822	4,928	82,800	82,900	5,268	5,215	5,330
70,900	71,000	4,488	4,435	4,541	76,900	77,000	4,881	4,828	4,934	82,900	83,000	5,274	5,221	5,337

If line 18 (Taxable income) is —		And you are —			If line 18 (Taxable income) is —		And you are —			If line 18 (Taxable income) is —		And you are —		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
Your tax is —		Your tax is —			Your tax is —		Your tax is —			Your tax is —		Your tax is —		
<b>83,000</b>					<b>89,000</b>					<b>95,000</b>				
83,000	83,100	5,281	5,228	5,344	89,000	89,100	5,674	5,621	5,749	95,000	95,100	6,067	6,014	6,154
83,100	83,200	5,287	5,234	5,351	89,100	89,200	5,680	5,627	5,756	95,100	95,200	6,073	6,020	6,161
83,200	83,300	5,294	5,241	5,357	89,200	89,300	5,687	5,634	5,762	95,200	95,300	6,080	6,027	6,167
83,300	83,400	5,300	5,247	5,364	89,300	89,400	5,693	5,640	5,769	95,300	95,400	6,086	6,033	6,174
83,400	83,500	5,307	5,254	5,371	89,400	89,500	5,700	5,647	5,776	95,400	95,500	6,093	6,040	6,181
83,500	83,600	5,314	5,261	5,378	89,500	89,600	5,707	5,654	5,783	95,500	95,600	6,100	6,047	6,188
83,600	83,700	5,320	5,267	5,384	89,600	89,700	5,713	5,660	5,789	95,600	95,700	6,106	6,053	6,194
83,700	83,800	5,327	5,274	5,391	89,700	89,800	5,720	5,667	5,796	95,700	95,800	6,113	6,060	6,201
83,800	83,900	5,333	5,280	5,398	89,800	89,900	5,726	5,673	5,803	95,800	95,900	6,119	6,066	6,208
83,900	84,000	5,340	5,287	5,405	89,900	90,000	5,733	5,680	5,810	95,900	96,000	6,126	6,073	6,215
<b>84,000</b>					<b>90,000</b>					<b>96,000</b>				
84,000	84,100	5,346	5,293	5,411	90,000	90,100	5,739	5,686	5,816	96,000	96,100	6,132	6,079	6,221
84,100	84,200	5,353	5,300	5,418	90,100	90,200	5,746	5,693	5,823	96,100	96,200	6,139	6,086	6,228
84,200	84,300	5,359	5,306	5,425	90,200	90,300	5,752	5,699	5,830	96,200	96,300	6,145	6,092	6,235
84,300	84,400	5,366	5,313	5,432	90,300	90,400	5,759	5,706	5,837	96,300	96,400	6,152	6,099	6,242
84,400	84,500	5,373	5,320	5,438	90,400	90,500	5,766	5,713	5,843	96,400	96,500	6,159	6,106	6,248
84,500	84,600	5,379	5,326	5,445	90,500	90,600	5,772	5,719	5,850	96,500	96,600	6,165	6,112	6,255
84,600	84,700	5,386	5,333	5,452	90,600	90,700	5,779	5,726	5,857	96,600	96,700	6,172	6,119	6,262
84,700	84,800	5,392	5,339	5,459	90,700	90,800	5,785	5,732	5,864	96,700	96,800	6,178	6,125	6,269
84,800	84,900	5,399	5,346	5,465	90,800	90,900	5,792	5,739	5,870	96,800	96,900	6,185	6,132	6,275
84,900	85,000	5,405	5,352	5,472	90,900	91,000	5,798	5,745	5,877	96,900	97,000	6,191	6,138	6,282
<b>85,000</b>					<b>91,000</b>					<b>97,000</b>				
85,000	85,100	5,412	5,359	5,479	91,000	91,100	5,805	5,752	5,884	97,000	97,100	6,198	6,145	6,289
85,100	85,200	5,418	5,365	5,486	91,100	91,200	5,811	5,758	5,891	97,100	97,200	6,204	6,151	6,296
85,200	85,300	5,425	5,372	5,492	91,200	91,300	5,818	5,765	5,897	97,200	97,300	6,211	6,158	6,302
85,300	85,400	5,431	5,378	5,499	91,300	91,400	5,824	5,771	5,904	97,300	97,400	6,217	6,164	6,309
85,400	85,500	5,438	5,385	5,506	91,400	91,500	5,831	5,778	5,911	97,400	97,500	6,224	6,171	6,316
85,500	85,600	5,445	5,392	5,513	91,500	91,600	5,838	5,785	5,918	97,500	97,600	6,231	6,178	6,323
85,600	85,700	5,451	5,398	5,519	91,600	91,700	5,844	5,791	5,924	97,600	97,700	6,237	6,184	6,329
85,700	85,800	5,458	5,405	5,526	91,700	91,800	5,851	5,798	5,931	97,700	97,800	6,244	6,191	6,336
85,800	85,900	5,464	5,411	5,533	91,800	91,900	5,857	5,804	5,938	97,800	97,900	6,250	6,197	6,343
85,900	86,000	5,471	5,418	5,540	91,900	92,000	5,864	5,811	5,945	97,900	98,000	6,257	6,204	6,350
<b>86,000</b>					<b>92,000</b>					<b>98,000</b>				
86,000	86,100	5,477	5,424	5,546	92,000	92,100	5,870	5,817	5,951	98,000	98,100	6,263	6,210	6,356
86,100	86,200	5,484	5,431	5,553	92,100	92,200	5,877	5,824	5,958	98,100	98,200	6,270	6,217	6,363
86,200	86,300	5,490	5,437	5,560	92,200	92,300	5,883	5,830	5,965	98,200	98,300	6,276	6,223	6,370
86,300	86,400	5,497	5,444	5,567	92,300	92,400	5,890	5,837	5,972	98,300	98,400	6,283	6,230	6,377
86,400	86,500	5,504	5,451	5,573	92,400	92,500	5,897	5,844	5,978	98,400	98,500	6,290	6,237	6,383
86,500	86,600	5,510	5,457	5,580	92,500	92,600	5,903	5,850	5,985	98,500	98,600	6,296	6,243	6,390
86,600	86,700	5,517	5,464	5,587	92,600	92,700	5,910	5,857	5,992	98,600	98,700	6,303	6,250	6,397
86,700	86,800	5,523	5,470	5,594	92,700	92,800	5,916	5,863	5,999	98,700	98,800	6,309	6,256	6,404
86,800	86,900	5,530	5,477	5,600	92,800	92,900	5,923	5,870	6,005	98,800	98,900	6,316	6,263	6,410
86,900	87,000	5,536	5,483	5,607	92,900	93,000	5,929	5,876	6,012	98,900	99,000	6,322	6,269	6,417
<b>87,000</b>					<b>93,000</b>					<b>99,000</b>				
87,000	87,100	5,543	5,490	5,614	93,000	93,100	5,936	5,883	6,019	99,000	99,100	6,329	6,276	6,424
87,100	87,200	5,549	5,496	5,621	93,100	93,200	5,942	5,889	6,026	99,100	99,200	6,335	6,282	6,431
87,200	87,300	5,556	5,503	5,627	93,200	93,300	5,949	5,896	6,032	99,200	99,300	6,342	6,289	6,437
87,300	87,400	5,562	5,509	5,634	93,300	93,400	5,955	5,902	6,039	99,300	99,400	6,348	6,295	6,444
87,400	87,500	5,569	5,516	5,641	93,400	93,500	5,962	5,909	6,046	99,400	99,500	6,355	6,302	6,451
87,500	87,600	5,576	5,523	5,648	93,500	93,600	5,969	5,916	6,053	99,500	99,600	6,362	6,309	6,458
87,600	87,700	5,582	5,529	5,654	93,600	93,700	5,975	5,922	6,059	99,600	99,700	6,368	6,315	6,464
87,700	87,800	5,589	5,536	5,661	93,700	93,800	5,982	5,929	6,066	99,700	99,800	6,375	6,322	6,471
87,800	87,900	5,595	5,542	5,668	93,800	93,900	5,988	5,935	6,073	99,800	99,900	6,381	6,328	6,478
87,900	88,000	5,602	5,549	5,675	93,900	94,000	5,995	5,942	6,080	99,900	100,000	6,388	6,335	6,485
<b>88,000</b>					<b>94,000</b>					<div style="border: 1px solid black; border-radius: 50%; padding: 20px; width: fit-content; margin: 0 auto;"> <p><b>\$100,000 or over —</b> use the Tax Rate Schedules on page 37</p> </div>				
88,000	88,100	5,608	5,555	5,681	94,000	94,100	6,001	5,948	6,086					
88,100	88,200	5,615	5,562	5,688	94,100	94,200	6,008	5,955	6,093					
88,200	88,300	5,621	5,568	5,695	94,200	94,300	6,014	5,961	6,100					
88,300	88,400	5,628	5,575	5,702	94,300	94,400	6,021	5,968	6,107					
88,400	88,500	5,635	5,582	5,708	94,400	94,500	6,028	5,975	6,113					
88,500	88,600	5,641	5,588	5,715	94,500	94,600	6,034	5,981	6,120					
88,600	88,700	5,648	5,595	5,722	94,600	94,700	6,041	5,988	6,127					
88,700	88,800	5,654	5,601	5,729	94,700	94,800	6,047	5,994	6,134					
88,800	88,900	5,661	5,608	5,735	94,800	94,900	6,054	6,001	6,140					
88,900	89,000	5,667	5,614	5,742	94,900	95,000	6,060	6,007	6,147					

## 2000 Tax Rate Schedules

**Caution** Use only if your taxable income (Form 1, line 18) is \$100,000 or more. If less, use the Tax Table on pages 31 to 36.

### Schedule X

Use if your filing status is **Single** or **Head of household**

If Form 1, line 18, is: <i>at least</i> <i>but less than</i>	▼	Fill in on Form 1, line 19 <i>of the amount over –</i>
\$100,000    \$116,891		\$6,391.07 + 6.55% . . . . \$100,000
116,891 or over		7,497.43 + 6.75% . . . . 116,891

### Schedule Y

Use if your filing status is **Married filing joint return**

If Form 1, line 18, is: <i>at least</i> <i>but less than</i>	▼	Fill in on Form 1, line 19 <i>of the amount over –</i>
\$100,000    \$155,851		\$6,338.05 + 6.55% . . . . \$100,000
155,851 or over		9,996.29 + 6.75% . . . . 155,851

### Schedule Z

Use if your filing status is **Married filing separate return**

If Form 1, line 18, is: <i>at least</i> <i>but less than</i>	▼	Fill in on Form 1, line 19 <i>of the amount over –</i>
\$100,000 or over		\$6,488.09 + 6.75% . . . . \$100,000

## 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, 2000. 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	GREEN LAKE	2310	MELLEN	3427	PEWAUKEE	4312	STOCKBRIDGE	5614
ADAMS-FRIENDSHIP	0014	COCHRANE-		GREENWOOD	2394	MELROSE-MINDORO	3428	PHELPS	4330	STOUGHTON	5621
ALBANY	0063	FOUNTAIN CITY	1155			MENASHA	3430	PHILLIPS	4347	STRATFORD	5628
ALGOMA	0070	COLBY	1162	HAMILTON	2420	MENOMINEE INDIAN	3434	PITTSVILLE	4368	STURGEON BAY	5642
ALMA	0084	COLEMAN	1169	HARTFORD UHS	*	MENOMONEE FALLS	3437	PLATTEVILLE	4389	SUN PRAIRIE	5656
ALMA CENTER	0091	COLFAX	1176	HAYWARD	2478	MENOMONIE	3444	PLUM CITY	4459	SUPERIOR	5663
ALMOND-		COLUMBUS	1183	HIGHLAND	2527	MEQUON-		PLYMOUTH	4473	SURING	5670
BANCROFT	0105	CORNELL	1204	HILBERT	2534	THIENSVILLE	3479	PORTAGE	4501		
ALTOONA	0112	CRANDON	1218	HILLSBORO	2541	MERCER	3484	PORT EDWARDS	4508	THORP	5726
AMERY	0119	CRIVITZ	1232	HOLMEN	2562	MERRILL	3500	PORT WASHINGTON-		THREE LAKES	5733
ANTIGO	0140	CUBA CITY	1246	HORICON	2576	MIDDLETON-CROSS		SAUKVILLE	4515	TIGERTON	5740
APPLETON	0147	CUDAHY	1253	HORTONVILLE	2583	PLAINS	3549	POTOSI	4529	TOMAH	5747
ARCADIA	0154	CUMBERLAND	1260	HOWARD-SUAMICO	2604	MILTON	3612	POYNETTE	4536	TOMAHAWK	5754
ARGYLE	0161			HOWARDS GROVE	2605	MILWAUKEE	3619	PRAIRIE DU CHIEN	4543	TOMORROW RIVER	0126
ARROWHEAD UHS	*	D C EVEREST	4970	HUDSON	2611	MINERAL POINT	3633	PRAIRIE FARM	4557	TRI-COUNTY	4375
ASHLAND	0170	DARLINGTON	1295	HURLEY	2618	MISHICOT	3661	PRENTICE	4571	TURTLE LAKE	5810
ASHWAUBENON	0182	DEERFIELD	1309	HUSTISFORD	2625	MONDOVI	3668	PRESCOTT	4578	TWO RIVERS	5824
ATHENS	0196	DE FOREST	1316			MONONA GROVE	3675	PRINCETON	4606		
AUBURNDALE	0203	DELVAN-DARIEN	1380	INDEPENDENCE	2632	MONROE	3682	PULASKI	4613	UNION GROVE UHS	*
AUGUSTA	0217	DENMARK	1407	IOLA-SCANDINAVIA	2639	MONTELO	3689			UNITY	0238
		DE PERE	1414	IOWA-GRANT	2646	MONTICELLO	3696	RACINE	4620		
BALDWIN-WOODVILLE	0231	DE SOTO	1421	ITHACA	2660	MOSINEE	3787	RANDOLPH	4634	VALDERS	5866
BANGOR	0245	DODGELAND	2744			MOUNT HOREB	3794	RANDOM LAKE	4641	VERONA	5901
BARABOO	0280	DODGEVILLE	1428	JANESVILLE	2695	MUKWONAGO	3822	REEDSBURG	4753	VIROQUA	5985
BARNEVELD	0287	DURMOND	1491	JEFFERSON	2702	MUSKEGO-NORWAY	3857	REEDSVILLE	4760		
BARRON	0308	DURAND	1499	JOHNSON CREEK	2730			RHINELANDER	4781	WABENO	5992
BAYFIELD	0315			JUDA	2737	NECEDAH	3871	RIB LAKE	4795	WASHBURN	6027
BEAVER DAM	0336	EAST TROY	1540			NEENAH	3892	RICE LAKE	4802	WASHINGTON	6069
BEECHER-DUNBAR-		EAU CLAIRE	1554	KAUKAUNA	2758	NEILSVILLE	3899	RICHLAND	4851	WATERFORD UHS	*
PEMBINE	4263	EDGAR	1561	KENOSHA	2793	NEKOOSA	3906	RIO	4865	WATERLOO	6118
BELLEVILLE	0350	EDGERTON	1568	KETTLE MORAINE	1376	NEW AUBURN	3920	RIPON	4872	WATERTOWN	6125
BELMONT	0364	ELCHO	1582	KEWASKUM	2800	NEW BERLIN	3925	RIVERDALE	3850	WAUKESHA	6174
BELOIT	0413	ELEVA-STRUM	1600	KEWAUNEE	2814	NEW GLARUS	3934	RIVER FALLS	4893	WAUNAQUEE	6181
BELOIT TURNER	0422	ELKHART LAKE-		KICKAPOO	5960	NEW HOLSTEIN	3941	RIVER RIDGE	4904	WAUPACA	6195
BENTON	0427	GLENBEULAH	1631	KIEL	2828	NEW LISBON	3948	RIVER VALLEY	5523	WAUPUN	6216
BERLIN	0434			KIMBERLY	2835	NEW LONDON	3955	ROSENDALE-		WAUSAU	6223
BIG FOOT UHS	*	ELKHORN	1638	KOHLER	2842	NEW RICHMOND	3962	BRANDON	4956	WAUSAUKEE	6230
BIRCHWOOD	0441	ELK MOUND	1645			NIAGARA	3969	ROSHOLT	4963	WAUTOMA	6237
BLACK HAWK	2240	ELKS WORTH	1659	LA CROSSE	2849	NICOLET UHS	*	ROYALL	1673	WAUWATOSA	6244
BLACK RIVER FALLS	0476	ELMBROOK	0714	LADYSMITH-HAWKINS	2856	NORRIS	3976			WAUZEKA-STEUBEN	6251
BLAIR-TAYLOR	0485	ELMWOOD	1666	LA FARGE	2863	NORTH CRAWFORD	2016	SAINT CROIX		WEBSTER	6293
BLOOMER	0497	EVANSVILLE	1694	LAKE GENEVA-		NORTH FOND DU LAC	3983	CENTRAL	2422	WEST ALLIS	6300
BONDUEL	0602	FALL CREEK	1729	GENOA CITY UHS	*	NORTHERN OZAUKEE	1945	SAINT CROIX FALLS	5019	WEST BEND	6307
BOSCobel AREA	0609	FALL RIVER	1736	LAKE HOLCOMBE	2891	NORTHLAND PINES	1526	SAINT FRANCIS	5026	WESTBY	6321
BOYCE	0623	FENNIMORE	1813	LAKELAND UHS	*	NORTHWOOD	3654	SAUK PRAIRIE	5100	WEST DE PERE	6328
BOYLEVILLE	0637	FLAMBEAU	5757	LAKE MILLS	2898	NORWALK-ONTARIO-		SENECA	5124	WESTFIELD	6335
BRILLION	0658	FLORENCE	1855	LANCASTER	2912	WILTON	3990	SEVASTOPOL	5130	WESTON	6354
BRODHEAD	0700	FOND DU LAC	1862	LAONA	2940			SEYMOUR	5138	WEST SALEM	6370
BROWN DEER	0721	FORT ATKINSON	1883	LENA	2961	OAK CREEK-		SHAWANO-GRESHAM	5264	WEYAUWEGA-	
BRUCE	0735	FRANKLIN	1900	LITTLE CHUTE	3129	FRANKLIN	4018	SHEBOGAN	5271	FREMONT	6384
BURLINGTON	0777	FREDERIC	1939	LODI	3150	OAKFALL	4025	SHEBOGAN FALLS	5278	WEYERHAEUSER	6410
BUTTERNUT	0840	FREEDOM	1953	LOMIRA	3171	OCONOMOWOC	4060	SHELL LAKE	5306	WHITEFISH BAY	6419
				LOYAL	3206	OCONTO	4067	SHIOCTON	5348	WHITEHALL	6426
CADOTT	0870	GALESVILLE-ETTRICK-		LUCK	3213	OCONTO FALLS	4074	SHOREWOOD	5355	WHITE LAKE	6440
CAMBRIA-FRIESLAND	0882	TREMPEALEAU	2009	LUXEMBURG-CASCO	3220	OMRO	4088	SHULLSBURG	5362	WHITEWATER	6461
CAMBRIDGE	0896	GERMANTOWN	2058			ONALASKA	4095	SIREN	5376	WHITNALL	6470
CAMERON	0903	GIBRALTAR	2114	MADISON	3269	OOSTBURG	4137	SLINGER	5390	WILD ROSE	6475
CAMPBELLSPORT	0910	GILLET	2128	MANAWA	3276	OREGON	4144	OLON SPRINGS	5397	WILLIAMS BAY	6482
CASHTON	0980	GILMAN	2135	MAPLETON	3290	OSCEOLA	4165	SOMERSET	5432	WILMOT UHS	*
CASSVILLE	0994	GILMANTON	2142	MAPLE	3297	OSHKOSH	4179	SOUTH MILWAUKEE	5439	WINNECONNE	6608
CEDARBURG	1015	GLENWOOD CITY	2198	MARATHON CITY	3304	OSSEO-FAIRCHILD	4186	SOUTH SHORE	4522	WINTER	6615
CEDAR GROVE-		GLIDDEN	2205	MARINETTE	3311	OWEN-WITHEE	4207	SOUTHERN DOOR	5457	WISCONSIN DELLS	6678
BELGIUM	1029	GOODMAN-		MARION	3318			SOUTHWESTERN		WISCONSIN HEIGHTS	0469
CENTRAL/WESTOSHA	*	ARMSTRONG	2212	MARKESAN	3325	PALMYRA-EAGLE	4221	WISCONSIN	2485	WISCONSIN RAPIDS	6685
CHETEK	1078	GRAFTON	2217	MARSHALL	3332	PARDEEVILLE	4228	SPARTA	5460	WITTENBERG-	
CHILTON	1085	GRANTON	2226	MARSHFIELD	3339	PARK FALLS	4242	SPENCER	5467	BIRNAMWOOD	6692
CHIPPEWA FALLS	1092	GRANTSBURG	2233	MAUSTON	3360	PARKVIEW	4151	SPOONER	5474	WONEWEG-UNION	
CLAYTON	1120	GREEN BAY	2289	MAYVILLE	3367	PECATONICA	0490	SPRING VALLEY	5586	CENTER	6713
CLEAR LAKE	1127	GREENDALE	2296	MCFARLAND	3381	PEPIN	4270	STANLEY-BOYD	5593	WRIGHTSTOWN	6734
CLINTON	1134	GREENFIELD	2303	MEDFORD	3409	PESHITGO	4305	STEVENS POINT	5607		

\*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
GRIESS 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			STEVENS POINT	5607		