

CAUTION

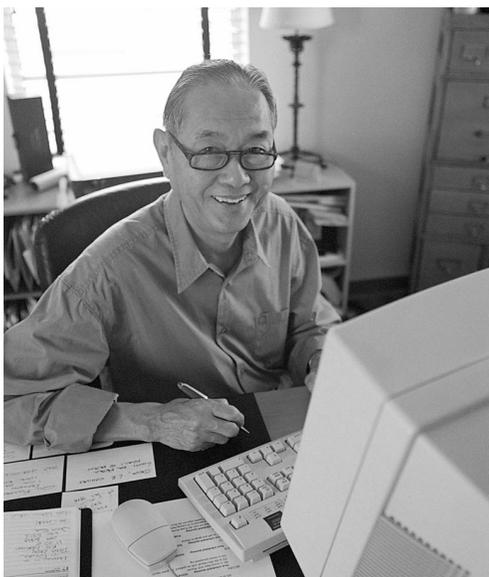
This revised version of the Form 1 instructions was placed on the Internet on January 22, 2003. The previous version of the Form 1 instructions contained an error. The instructions for line 45 have been corrected to reflect the fact that the maximum amount of farmland tax relief credit is \$1,500.

1 *Wisconsin income tax*

Form 1 instructions

2002

Save time and trouble! File electronically!



*Wisconsin
is making
taxpaying
less taxing*

New this year! Take advantage of a new, free service: an on-line, fill-in-the-blank Wisconsin income tax form that you can file with the click of a computer mouse. There's no charge! E-filing is now free filing with Wisconsin Free File at www.Wisconsin.gov.

For more features: Also accessible from our web site, proprietary on-line tax preparation software programs offer unparalleled ease of use and advanced features at reasonable prices.

For face-to-face service and the expertise offered by professional tax preparers who file electronically, our Internet site offers a searchable listing of preparers by community.

Filing electronically means quicker refunds. No matter how you E-file, you'll get your refund faster – in as few as 5 working days with direct deposit – no matter when you file. (Returns requiring adjustments will take longer.)

Changes for 2002!

- All military and uniformed services retirement pay is exempt from Wisconsin income tax. See page 12.
- The subtraction for up to \$3,000 of the amount contributed to a Wisconsin state-sponsored college savings account is now allowed to grandparents. See page 14.
- Zeros are preprinted on the forms to aid you in rounding cents to the nearest dollar. The use of whole dollar amounts will reduce processing time and costs. See page 7.
- The amount you may designate to the state election campaign fund is increased to \$20, and you may now designate this amount to a specific party. See page 6.

Tax tips

- Don't overlook the **deduction for exemptions**. This deduction is allowed to all taxpayers except those who can be claimed as a dependent on someone else's return. See page 17.
- 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 Tuesday,
April 15, 2003**

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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Wisconsin Election Campaign Fund

The Wisconsin Election Campaign Fund is a source of campaign funds for eligible candidates for statewide and legislative office. The funds are distributed by the State Elections Board in the form of grants to qualified candidates.

The purpose of the funding is to enable candidates for public office to reduce their dependence on contributions from special interests to fund their political campaigns. A grant from the Wisconsin Election Campaign Fund helps level the playing field among candidates by providing money to enable candidates to communicate their message to voters.

Interested candidates must apply for a grant and meet certain qualifications. These qualifications are designed to protect the integrity of the public funds used for campaign purposes. Use of grant funds is limited to election-related expenses and to specific types of political disbursements.

Candidates must raise a threshold amount of money in the form of contributions from individuals of \$100 or less. Candidates accepting a grant agree to limit their campaign spending and the amount of their own money that they use in their campaign. The amount of the grant is limited to 40% of a candidate's spending limit. In the case of candidates for Governor, the amount of the grant is limited to 35% of the spending limit.

The funds come from general tax revenues. The amount available is determined by taxpayers designating the lesser of their tax liability or \$20 on their state income tax return for transfer to the Wisconsin Election Campaign Fund.

An individual may designate money either for the general account of the Wisconsin Election Campaign Fund or for the account of an eligible political party. Funds in the general account are distributed by the State Elections Board to all eligible candidates that qualify for a grant. Funds designated for a political party are apportioned by the State Elections Board between the political party and qualified candidates representing that party on the ballot. A taxpayer may designate funds for one of the following eligible political parties: Democratic, Republican, Wisconsin Greens, Libertarian or the Constitution Party.

For more information on the Wisconsin Election Campaign Fund, please contact the State Elections Board at:

PO Box 2973
Madison WI 53701-2973
(608) 266-8005
(608) 267-0500 (FAX)
seb@seb.state.wi.us
<http://elections.state.wi.us>

Which Form To File For 2002

You may file Form WI-Z if you:	You may file Form 1A if you:	You must file Form 1 if you:	You must file Form 1NPR if you:
<ul style="list-style-type: none"> File federal Form 1040EZ or file your federal return using TeleFile <i>AND</i> Were a Wisconsin resident all year <i>AND</i> Did not have interest income from state, municipal, or U.S. bonds <i>AND</i> Did not receive unemployment compensation <i>AND</i> Are not claiming any credits other than Wisconsin tax withheld from wages, renter's and homeowner's school property tax credit, the working families tax credit, or the married couple credit <i>AND</i> Are not claiming Wisconsin homestead credit. 	<ul style="list-style-type: none"> Were single all year or married and file a joint return or file as head of household <i>AND</i> Were a Wisconsin resident all year <i>AND</i> Have income only from wages, salaries, tips, taxable scholarships and fellowships, interest, dividends, capital gain distributions, unemployment compensation, social security, pensions, annuities, and IRAs <i>AND</i> Have no adjustments to income (except IRA deductions and the student loan interest deduction) <i>AND</i> Are not claiming credit for itemized deductions, tax paid to another state, historic rehabilitation, or repayment of income previously taxed <i>AND</i> Are not subject to a Wisconsin penalty on an IRA, qualified retirement plan, or Coverdell education or medical savings account. <p>Exception If you used federal Form 4972, you must file Form 1.</p>	<ul style="list-style-type: none"> Were a Wisconsin resident all year <i>AND</i> Were married and file a separate return, or were divorced during the year <i>OR</i> Have income which may not be reported on Form WI-Z or 1A (such as capital gain, rental, farm, or business income) <i>OR</i> Claim adjustments to income (such as for alimony paid, tuition expense, or disability income exclusion) <i>OR</i> Claim credit for itemized deductions, tax paid to another state, historic preservation, or repayment of income previously taxed <i>OR</i> Are subject to a Wisconsin penalty on an IRA, qualified retirement plan, or Coverdell education or medical savings account <i>OR</i> Are subject to the alternative minimum tax. 	<ul style="list-style-type: none"> Were domiciled* in another state or country at any time during the year <i>OR</i> Are married filing a joint return and your spouse was domiciled* in another state or country at any time during the year. <p>* Your domicile is your true, fixed, and permanent home to which, whenever absent, you intend to return. You can be physically present or residing in one locality but maintain your domicile in another.</p> <p>Your domicile, once established, does not change unless all three of the following circumstances occur or exist:</p> <ol style="list-style-type: none"> (1) You intend to abandon your old domicile and take actions consistent with that intent <i>AND</i> (2) You intend to acquire a new domicile and take actions consistent with that intent <i>AND</i> (3) You are physically present in the new domicile.

Who Must File

Refer to the table to see if you are required to file a return for 2002.

Filing status	Age as of December 31, 2002	You must file if your gross income* (or total gross income of husband and wife) during 2002 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	\$10,580 or more \$10,830 or more

* Gross income means all income (before deducting expenses) reportable to Wisconsin. The income may be received in the form of money, property, or services. It does not include items that are exempt from Wisconsin tax. For example, it does not include the portion of your social security benefits that is not taxable on your Wisconsin return.

Other Filing Requirements

You may have to file a return even if your income is less than the amounts shown on the table. You must file a return for 2002 if:



- You could be claimed as a dependent on someone else's return and either of the following applies:
 - (1) Your gross income was more than \$750 and it included at least \$251 of unearned income, or
 - (2) Your gross income (total unearned income and earned income) was more than –
 - \$7,650 if single,
 - \$9,880 if head of household,
 - \$13,770 if married filing jointly, or
 - \$6,540 if married filing separately.

Unearned income includes taxable interest, dividends, capital gain distributions, and taxable scholarship and fellowship grants that were not reported to you on a W-2. Earned income includes wages, tips, and scholarship and fellowship grants that were reported to you on a W-2.

- You owe a penalty on an IRA, retirement plan, Coverdell education savings account, or medical savings account.
- You were a nonresident or part-year resident of Wisconsin for 2002 and your gross income was \$2,000 or more. If you were married, you must file a return if the combined gross income of you and your spouse was \$2,000 or more. (You must file Form 1NPR.)

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 2002.
- You can take the earned income credit.

E-Filing (Electronic Filing)

Electronic filing is the fastest way to get your federal and state income tax refunds. If you choose to have your Wisconsin refund deposited directly in a financial institution account, it may be issued in as few as five working days. Checks may be issued in as few as seven working days.

To file your federal and Wisconsin income tax returns electronically, you can use ...

- *Wisconsin Free File* Available for free on the Department of Revenue web site at www.dor.state.wi.us/eserv/e-online.html. These Wisconsin forms are submitted electronically after you complete them.
- *A tax professional** Check your local telephone directory for the names of tax professionals who offer electronic filing, or visit our web site at www.dor.state.wi.us/eserv/e-pro.html.
- *Tax preparation software** Purchase off-the-shelf tax preparation software to install on your computer, or connect to one of the private vendor web sites that offer electronic filing. For more information, visit our web site at www.dor.state.wi.us/eserv/e-online.html.

* You must file both your federal and Wisconsin returns at the same time when you use a tax professional or tax preparation software.

Most Wisconsin returns can be filed electronically. However, there are some that may not. If your return includes any of the following, it may not be e-filed:

1. Credit for tax paid to another state
2. Wisconsin Schedule DC, HR, T, or TC

Additional exceptions that apply only to the electronic forms offered by the department are listed at that web site.

When to File/Extension of Time to File

Your return is due April 15, 2003.

If you cannot file on time, you can get an extension. You may use any federal extension provision for Wisconsin, even if you are filing your federal return by April 15.

How to get an extension You do *not* need to submit a request for an extension to the department prior to the time you file your Wisconsin return. When you file your Form 1, attach either:

- a copy of your federal extension application (for example, Form 4868) or
- a statement indicating which federal extension provision you want to apply for Wisconsin (for example, the federal automatic 4-month extension provision).

Nine Steps To Filing Your Return

- 1 **Get all of your records together** Make sure that you have all of your income and expense records so you can fill in your return correctly. This includes wage statements and interest and dividend statements.
- 2 **Decide if you will e-file or paper-file your return** See "E-Filing" in the left column on this page for the benefits of e-filing. If you decide to e-file, follow the instructions provided in the software you use. If you decide to paper-file, continue with Steps 3 through 9 below.
- 3 **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.
- 4 **Fill in your Wisconsin return** Follow the line instructions as you fill in your return.
- 5 **Sign your Wisconsin return** A joint return must be signed by both spouses.
- 6 **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.
- 7 **Assemble your return** See page 27 for information on how to assemble your return.
- 8 **Mail your return** If your Form 1 booklet has a mailing label with your name on the front cover, peel off the label. 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, cross out any wrong information and print the correct information clearly on the label. Mail your return and all required attachments to the appropriate address listed on page 27 under "Where to File." Be sure to put sufficient postage on the envelope.
- 9 **Keep a copy of your return**

Note You will owe interest on any tax that you have not paid by April 15, 2003. This applies even though you may have an extension of time to file. If you do not file your return by April 15, 2003, or during an extension period, you are subject to additional interest and penalties. If you expect to owe tax with your return, you can avoid the 1% per month interest charge during the extension period by paying the tax by April 15, 2003. Submit the payment with a 2002 Wisconsin Form 1-ES. You can get this form at any Department of Revenue office. **(Exception** You will not be charged interest for 2002 during an extension period if (1) you served in support of Operation Enduring Freedom in the United States, or (2) you qualify for a federal extension because of service in a combat zone due to your participation in Operation Enduring Freedom. Write "Operation Enduring Freedom" on the top of the first page of your Form 1.)

If you were a farmer or fisher and you did not make estimated tax payments, you must file your return and pay any tax due by March 3, 2003, to avoid paying interest for underpayment of estimated tax. Farmers and fishers are individuals who earn at least two-thirds of their gross income from farming or fishing.

Tax Help or Additional Forms

You can get tax help, forms, or publications at any of the following Department of Revenue offices:

(Note Do not mail your completed return to any of the addresses listed below. Completed returns should be mailed to the address shown on the return.)

Madison –

Customer assistance:

2135 Rimrock Rd.
Mail Stop 5-77
PO Box 8949
(zip code 53708-8949)
phone: (608) 266-2772
e-mail: income@dor.state.wi.us

Forms requests:

Mail Stop 1-151
PO Box 8951
(zip code 53708-8951)
phone: (608) 266-1961
e-mail: forms@dor.state.wi.us

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)
phone: (920) 832-2727

Eau Claire – State Office Bldg., 718 W. Clairemont Ave.
(zip code 54701-6190)
phone: (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, Marinette, Oshkosh, Racine, Rhinelander, Rice Lake, Sheboygan, Superior, Tomah, Waukesha, Wausau, and Wisconsin Rapids.

FAX You can get forms and publications by fax. Just call (608) 261-6229 from the telephone connected to your fax machine.

Internet Address You can access the department's web site 24 hours a day, 7 days a week, at www.dor.state.wi.us. From this web site, you can:

- Complete electronic forms and submit them for free
- Download forms, instructions, and publications
- See answers to frequently asked questions
- Send us comments or request help by e-mail

TTY Equipment Telephone help is available using 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 at: www.dor.state.wi.us.

If you must contact us about your refund, please wait at least 10 weeks after filing your Form 1. Refund information may not be available until that time.

You may call one of the numbers indicated above or write to: Department of Revenue, PO Box 8949, Madison WI 53708-8949. If you call, you will need your social security number and the dollar amount of your refund.

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

You may also get information on your refund using our secure Internet web site at www.dor.state.wi.us.

Informational Publications Available

Following is a list of some of the department publications. These publications give detailed information on specific areas of Wisconsin tax law. You can get these publications from any department office or from our Internet web site.

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 2002
- 111 How to Get a Private Letter Ruling From the Wisconsin Department of Revenue
- 113 Federal and Wisconsin Income Tax Reporting Under the Marital Property Act
- 114 Wisconsin Taxpayer Bill of Rights
- 117 Guide to Wisconsin Information Returns
- 120 Net Operating Losses for Individuals, Estates, and Trusts
- 121 Reciprocity
- 122 Tax Information for Part-Year Residents and Nonresidents
- 125 Credit for Tax Paid to Another State
- 126 How Your Retirement Benefits Are Taxed
- 205 Do You Owe Wisconsin Use Tax?
- 400 Wisconsin's Recycling Surcharge
- 405 Wisconsin Taxation of Native Americans
- 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 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, peel off the label. Place it in the name and address area of the tax return that you file. If your name or address is wrong, cross out any wrong information and print 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 do not have a label, print or type your name and address. 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. You must also fill in your spouse's social security number if you are married filing a joint return.

Note You must fill in your social security number even if you use the mailing label from the cover of your tax booklet.

■ **Filing Status** Check one of the boxes to indicate your filing status. More than one filing status may apply to you. If it does, choose the one that will give you the lowest tax.

Note If you became divorced during 2002 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 2002*. This publication has information on what income you must report. See page 5 for information on how to get this publication.

Single You may check the "single" box if **any** of the following was true on December 31, 2002:

- You were never married.
- You were legally separated under a **final** decree of divorce or separate maintenance.
- You were widowed before January 1, 2002, and did not remarry in 2002.

Married filing joint return Most married couples will pay less tax if they file a joint return. You may check the "married filing joint return" box if **any** of the following is true:

- You were married as of December 31, 2002.
- Your spouse died in 2002 and you did not remarry in 2002.
- Your spouse died in 2003 before filing a 2002 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. If you file a joint return, you may not, after the due date for filing that return, amend it to file as married filing separately.

If you file a joint return, both you and your spouse are responsible for any tax due on the 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.

Married filing separate return If you file separate returns, you will usually pay more state tax than if you file a joint return. Your tax may be higher on separate returns because:

- You cannot take the married couple credit.
- If you lived with your spouse at any time in 2002:
 - a. A greater amount of any unemployment compensation that you received may be taxable.
 - b. A greater amount of any social security benefits that you received may be taxable.
- You will not qualify for the disability income exclusion.
- You will not qualify for the earned income credit.

Head of household If you qualify to file your federal return as head of household, you may also file as head of household for Wisconsin. Unmarried individuals who paid over half the cost of keeping up a home for a qualifying person (such as a child or parent) can use this filing status. Certain married people who lived apart from their spouse for the last 6 months of 2002 may also be able to use this status.

If you do not have to file a federal return, contact any Department of Revenue office to see if you qualify. If you file your federal return as a qualifying widow(er), you may file your Wisconsin return as head of household.

■ **State Election Campaign Fund** You may designate \$20 to this fund by filling in the code number for the political party of your choice, or you may choose to have the amount designated go to a general account for the use of all eligible candidates for state office. Choose the appropriate code number from the list on the front of the form. Fill in the code number in the space provided.

If you are married filing a joint return, your spouse may also designate \$20 to this fund.

The amount you may designate is limited to the amount of your net tax (line 31 of Form 1). If your net tax is less than \$20 (\$40 if married filing jointly), the amount of your designation will be adjusted accordingly.

The designation will increase your income tax liability. However, by making the designation you are also entitled to a credit equal to the amount of your designation. This credit offsets the increase in tax liability. Because this credit is automatically allowed to you when you make the designation, no further action is required to claim the credit.

■ **Tax District** Check the proper box and fill in the name of the Wisconsin city, village, or town in which you lived on December 31, 2002. Also fill in the name of the county in which you lived.

Line 1 instructions – continued

■ **School District Number** See the list of school district numbers on page 38. Fill in the number of the school district in which you lived on December 31, 2002.

New ■ **Rounding Off to Whole Dollars** You will notice that the form has preprinted zeros in the place used to enter cents. This means that all amounts filled in the form should be rounded to the nearest dollar. To do so, drop amounts under 50¢ and increase amounts from 50¢ to 99¢ to the next whole dollar. For example, \$129.39 becomes \$129 and \$236.50 becomes \$237.

Round off all amounts. But if you have to add two or more amounts to figure the amount to fill in on a line, include cents when adding and only round off the total.

■ Line 1 Federal Adjusted Gross Income

Fill in your federal adjusted gross income from:

- line 35 of your federal Form 1040,
- line 21 of federal Form 1040A,
- line 4 of federal Form 1040EZ, or
- line I of your federal TeleFile Tax Record.

Exception The federal adjusted gross income that you must fill in on line 1 of Form 1 may not always be the same as the amount reported as adjusted gross income on your federal Form 1040. Differences may occur because Wisconsin generally uses the provisions of federal law as amended to December 31, 1999.

With the exception of most provisions of the federal Community Renewal Tax Relief Act of 2000 and the Economic Growth and Tax Relief Reconciliation Act of 2001, new federal laws enacted after December 31, 1999, may not be used for Wisconsin.

Following is a partial listing of provisions of federal law enacted during 2000, 2001 and 2002 that may not be used for Wisconsin for 2002. See the instructions for Wisconsin Schedule I for a comprehensive listing of federal law changes that may not be used for Wisconsin.

1. The deduction for books, supplies, equipment, and supplementary materials used in the classroom by educators.
2. The special additional first-year 30% depreciation allowance.
3. The extension of the deduction of 100% of the cost of qualified clean-fuel vehicle property.
4. Expansion of the exclusion for qualified foster care payments.
5. The expensing of environmental remediation costs.
6. The treatment of extraterritorial income.
7. The deduction for higher education expenses.
8. The exclusion for survivor benefits for public safety officers killed in the line of duty before December 31, 1996.

Wisconsin law also provides that the following provision of federal law does not apply for Wisconsin (even though this provision was enacted into federal law prior to December 31, 1999):

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

If any provision of federal law which does not apply for Wisconsin purposes affects your federal adjusted gross income, you must complete Wisconsin Schedule I and attach it to your Form 1. The amount you fill in on line 1 of Form 1 (and amounts filled in on Schedule 1 on page 4 of Form 1) should be the revised amount determined on Schedule I. See page 5 for information on how to get Schedule I.

To the extent Schedule I adjustments in a prior year affect income or expense items in 2002 (for example, ACRS depreciation was not allowed to be claimed on residential real property or certain farm property placed in service during 1986), you must also make adjustments on Schedule I for 2002.

You may also be required to complete Schedule I if you sold assets during 2002, and the gain or loss from the sale is different for Wisconsin and federal purposes due to Schedule I adjustments made in a prior year. This would occur, for example, if different rates of depreciation were allowed for Wisconsin and federal purposes. See the instructions for Schedule I for more information.

■ Line 2 State and Municipal Interest

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

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

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

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

Line 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 2002, 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 2002. 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 (i), 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		
More Than	But Not More Than	Maximum Allowable Loss
\$ 0	..... \$ 55,000	Full Amount
55,000	..... 75,000	\$20,000
75,000	..... 100,000	17,500
100,000	..... 150,000	15,000
150,000	..... 200,000	12,500
200,000	..... 250,000	10,000
250,000	..... 300,000	7,500
300,000	..... 600,000	5,000
600,000	.....	No Loss

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

Line 4 instructions – continued

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 2002 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 and Technology Zone Credit Fill in the amount of your development zones credit from Wisconsin Schedule DC and your technology zone credit from Schedule TC. 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 and technology zone 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 29 for information on where to claim the development zones credit and technology zone 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 2002. 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 that is included on line 1 of Form 1. This income is not taxable for Wisconsin purposes.

A mutual fund may invest in U.S. government securities. If it does, a portion or all of its ordinary dividend may not be taxable by Wisconsin. If you have information from a mutual fund advising you that all or a portion of its ordinary dividend is from investments in U.S. government securities, you may include that portion 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.

Unemployment Compensation Worksheet	
<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 1 of Form 1	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 you had social security benefits that were taxable on your federal return, refer to your federal Social Security Benefits Worksheet. This worksheet is in the Form 1040 or Form 1040A instructions. Is line 7 of your worksheet more than \$34,000 (\$44,000 if you are married filing a joint return or \$0 if married filing a separate return and you lived with your spouse at any time during 2002)? If yes, you should fill in the worksheet on page 10. You can use this worksheet to figure the difference between the amount of social security benefits that are taxable on your federal and Wisconsin returns.

Line 9 instructions – continued

Note The Wisconsin Social Security Benefits Worksheet refers to lines on the federal Social Security Benefits Worksheet that is in the federal Forms 1040 and 1040A instructions. You may have used one of the other federal worksheets (for example, the worksheet for social security recipients who contribute to an IRA). If so, use the equivalent lines on that worksheet. If you got a lump-sum payment of benefits for prior years, you may have figured the federal taxable social security separately for each year. In this case, contact any department office for information on how to figure the amount that is not taxable for Wisconsin.

Wisconsin Social Security Benefits Worksheet (Keep for your records)	
1. Taxable social security benefits from line 14b of federal Form 1040 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.



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 2002 while you were self-employed or an employee whose employer did not contribute toward the cost of your medical care insurance, you may be able to subtract a portion of the cost of your medical care insurance.

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

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

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

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

Worksheet 1 – Self-Employed Persons	
1. Amount you paid for medical care insurance in 2002 while you were self-employed	1. _____
2. Self-employed health insurance deduction from line 30 of federal Form 1040*	2. _____
3. Amount of medical care insurance deducted on federal Schedule C or F for your employee 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 2002 while you were an employee 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 employee 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 employee 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 employee 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 2002 1. _____
2. Portion of long-term care insurance cost included as a self-employed health insurance deduction on line 30 of federal Form 1040 2. _____
3. Portion of long-term care insurance cost deducted on federal Schedule C or F for your employee 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 2002, 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 2002 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 2002 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 2002 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 college 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).

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.

Line 11 instructions – continued

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.

You cannot claim the subtraction if the source of the payment is an amount withdrawn from a Wisconsin state-sponsored college savings program or college tuition and expenses program (for example, EdVest or “tomorrow’s scholar”). This limitation applies only if you previously claimed a subtraction for contributions to these programs.

The subtraction is limited if your federal adjusted gross income exceeds certain amounts. Your federal adjusted gross income is the amount on line 1 of Form 1.

Determine your tuition subtraction as follows:

Single or Head of Household

- If line 1 of Form 1 is \$50,000 or less, you may subtract the amount paid for tuition during 2002, but not more than \$3,000 per student.* Fill in the amount of your subtraction on line 11.
- If line 1 of Form 1 is more than \$50,000 but less than \$60,000, use the worksheet on this page to figure the amount of your subtraction.
- If line 1 of Form 1 is \$60,000 or more, you may not subtract any amount for tuition expenses.

Married Filing Joint Return

- If line 1 of Form 1 is \$80,000 or less, you may subtract the amount paid for tuition during 2002, but not more than \$3,000 per student.* Fill in the amount of your subtraction on line 11.

Line 11 instructions – continued

- If line 1 of Form 1 is more than \$80,000 but less than \$100,000, use the worksheet below to figure the amount of your subtraction.
- If line 1 of Form 1 is \$100,000 or more, you may not subtract any amount for tuition expenses.

Married Filing Separate Return

- If line 1 of Form 1 is \$40,000 or less, you may subtract the amount paid for tuition during 2002, but not more than \$3,000 per student.* Fill in the amount of your subtraction on line 11.
- If line 1 of Form 1 is more than \$40,000 but less than \$50,000, use the worksheet below to figure the amount of your subtraction.
- If line 1 of Form 1 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 2002. Do not fill in more than \$3,000 per student 1. _____
2. Fill in the amount 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) Military and Uniformed Services Retirement Benefits

You may subtract retirement payments received from:

- (1) The U.S. military retirement system (including payments from the Retired Serviceman’s Family Protection Plan), and
- (2) The U.S. government that relate to service with the Coast Guard, the commissioned corps of the National Oceanic and Atmospheric Administration, or the commissioned corps of the Public Health Service.

Your subtraction cannot be more than the amount of such retirement payments that you included in your federal income.

Line 11 instructions – continued

Line 11 instructions – continued

(e) Other Retirement Benefits You may subtract any payments received from the retirement systems listed below 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.

Your subtraction cannot be more than the amount of such payments that you included in your federal income.

The specific retirement systems are:

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

B. Federal retirement systems – United States government civilian employee retirement systems. Examples of such retirement systems include the Civil Service Retirement System and the Federal Employees' Retirement System.

Note Do not subtract any of the following:

- Payments received as a result of voluntary tax-sheltered annuity deposits in any of the retirement systems listed in A or B above.
- Payments received from one of the retirement systems listed in A or B above if you first became a member after December 31, 1963. This applies even though pre-1964 military service may have been counted as creditable service in computing your retirement benefit.
- Payments from the federal Thrift Savings Plan.

CAUTION Your retirement benefits may be subtracted only if they are based on qualified membership in one of the retirement systems listed in A or B above. Qualified membership is membership that began before January 1964 as explained above. Any portion of your retirement benefit that is based on membership in other retirement systems (or based on employment that began after December 31, 1963) is taxable and may not be subtracted.

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. This closed the account. You later returned to teaching. A new retirement account was then 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 from 1960-65. During that time you were a member of the Wisconsin State Teachers Retirement System. From 1966 until retirement, you were employed by a state agency (not as a teacher). You were then a member of the Wisconsin Retirement System. You receive an annuity from the Department of Employee Trust Funds. The annuity is based on employment in both retirement systems. Only the portion of the annuity that is due to the Wisconsin State Teachers Retirement System may be subtracted. You may use the following formula to figure the exempt amount that may be subtracted:

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

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

(f) Railroad Retirement Benefits, Railroad Unemployment Insurance, and Sickness Benefits Wisconsin does not tax amounts received from the U.S. Railroad Retirement Board. You may subtract such amounts if they were 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 figure your 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.

(g) Adoption Expenses If you adopted a child for whom a final order of adoption was entered by a Wisconsin court during 2002, 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 2000, 2001, and 2002. 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.

(h) 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 from a prior year for which you did not receive a Wisconsin tax benefit.

Line 11 instructions – continued

Example You claimed an itemized deduction on your 2001 federal tax return for a casualty loss of \$2,000. You could not claim the casualty loss for the itemized deduction credit on your 2001 Wisconsin income tax return. During 2002 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 2002 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 2001, the \$1,000 is not taxable to Wisconsin for 2002. Fill in the \$1,000 recovery on line 11.

- (i) **Wisconsin Net Operating Loss Carryforward** If you had a net operating loss (NOL) in an earlier year to carry forward to 2002, 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*, for more details on computing the NOL and the allowable deduction. See page 5 for information on how to get this publication.
- (j) **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 Wages earned by a Native American who lives and works on his tribal reservation in Wisconsin are not subject to Wisconsin tax.

- (k) **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 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 2001 of \$30,000. For 2002 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.

- (l) **Contributions to a Wisconsin State-Sponsored College Savings Program** You may be able to subtract the amount you contributed to a Wisconsin state-sponsored college savings account (for example, EdVest or “tomorrow’s scholar”).

Line 11 instructions – continued

The beneficiary of the account must be either you, your spouse (if married filing joint return), your child who is claimed as a dependent on your federal income tax return, or your grandchild. The subtraction is equal to the amount you contributed to the account during 2002, but not more than \$3,000 per beneficiary. In the case of a married couple filing a joint return, the total deduction per beneficiary by the married couple may not exceed \$3,000 each year.

For example, you have two children whom you claim as dependents on your federal return. You established EdVest accounts for each child. In 2002, you contributed \$3,000 to the account of each child. You may claim a subtraction of \$6,000.

Limitation Your subtraction may not be more than the total of your wages, salaries, tips, unearned income, and net earnings from a trade or business. If you are married and filing a joint return, the limitation is based on the total of both spouses’ income from these sources.

- (m) **Distributions from Wisconsin State-Sponsored College Savings and Tuition Programs** If you included earnings from a qualified college savings or tuition program in your federal adjusted gross income, you may subtract that amount if either of the following applies:

1. The earnings were due to a qualified withdrawal from a Wisconsin state-sponsored college savings account (for example, EdVest or “tomorrow’s scholar” college savings account).
2. The earnings were from a Wisconsin EdVest tuition unit account and you received a refund because the beneficiary completed the program in which he or she was enrolled and had not used all of the tuition units purchased; or the beneficiary was awarded a scholarship, tuition waiver, or similar subsidy that could not be converted to cash.

- (n) **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, 2002.
- You were under age 65 on December 31, 2002.
- 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 2002, 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.

Line 11 instructions – continued

Compute your exclusion on Wisconsin Schedule 2440W (Disability Income Exclusion). Attach Schedule 2440W to your Form 1. See page 5 for information on how to get this form.

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

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

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

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

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

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

“Business assets” include assets used in the performance of services by an individual as an 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

Line 11 instructions – continued

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 below 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 below to compute your subtraction.

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

Line 11 instructions – continued

(p) Repayment of Income Previously Taxed If you had to repay during 2002, 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 43 instructions.

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*. See page 5 for information on how to get this publication.

Line 11 instructions – continued

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

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

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

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

Compute the amount of any addition or subtraction due to a difference in basis on Wisconsin Schedule T (Transitional Adjustments). Attach a completed Schedule T to your Form 1. See page 5 for information on how to get this form.

(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 2002, 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 2002*. See page 5 for information on how to get this publication.

Line 17 instructions – continued

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 below 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.

Standard Deduction Worksheet for Dependents	
1. Earned income* included in line 13 of Form 1	1. _____
2. Addition amount	2. _____ 250.
3. Add lines 1 and 2. If total is less than \$750, fill in \$750	3. _____
4. Using the amount on line 13 of Form 1, fill in the standard deduction for your filing status from table, page 30	4. _____
5. Fill in the SMALLER 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.

Line 17 Deduction for Exemptions

Use the Deduction for Exemptions Worksheet in the next column to determine your deduction for exemptions.

You may claim a personal exemption of \$700 for *yourself*. You may also claim an exemption of \$700 for your *spouse* if you are filing a joint return. Fill in lines 1 and 3 of the worksheet (see **Exception** below).

In addition, you may claim an exemption of \$700 for each person who qualifies as your dependent for federal income tax purposes (see line 6c of your federal Form 1040A or 1040). Fill in the number of dependents on line 5a of the worksheet and line 17b of Form 1. Do **not** count yourself or your spouse as a dependent. Multiply the number on line 5a by \$700, and fill in the result on line 5b.

If you or your spouse were age 65 or older, be sure to complete line 2 or 4 of the worksheet and line 17c of Form 1.

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 Deduction for Exemptions Worksheet below. 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.

Deduction for Exemptions Worksheet	
1. Fill in \$700 for yourself*	1. _____
2. Fill in \$250 if you were age 65 or older on December 31, 2002*	2. _____
3. If a joint return, fill in \$700 for your spouse*	3. _____
4. Fill in \$250 if married filing a joint return and your spouse was age 65 or older on December 31, 2002*	4. _____
5. Fill in the number of dependents (do not count yourself or your spouse) on line 5a and on line 17b of Form 1 . . . → 5a. _____ x \$700 = . . . 5b. _____	
6. Add lines 1 through 4 and 5b. Fill in here and on line 17a of Form 1	6. _____

* See Exception above.

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.

Line 20 instructions – continued

- 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 certain members of the U.S. armed forces. You may claim the credit if you meet all of the following:

- You were on active duty, and
- You received military pay from the federal government in 2002, and
- The military pay was for services performed **while stationed outside the United States**.

The credit is equal to the amount of military pay you received for services performed while stationed outside the United States, but not more than \$200. If you are married filing a joint return and 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 for the credit. You must have been stationed outside the United States and received your 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 2002 for living quarters used as your primary residence OR you paid property taxes during 2002 on your home. You are eligible for a credit whether or not you claim homestead credit on line 44.

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.

Line 22 instructions – continued

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 2002 Fill in on the appropriate line(s) the total rent that you paid in 2002 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 2002 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 2002. For example, if you and two other persons rented an apartment and paid a total rent of \$3,000 in 2002, 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 2002 Fill in the amount of property taxes that you *paid* in 2002 on your home. Do **not** include:

- Charges for special assessments, delinquent interest, or services that may be included on your tax bill (such as 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 property that is not your primary residence (such as a cottage or vacant land).
- Property taxes that you paid in any year other than 2002.

Property taxes are further limited as follows:

- If you bought or sold your home during 2002, 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. If the closing agreement does not divide the property taxes between the seller and buyer, divide them on the basis of the number of months each owned the home.
- If you owned a mobile home during 2002, 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 2002 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 2001 Wisconsin return. The taxpayer received a farmland preservation credit in 2002 of \$600 that was based on 2001 property taxes accrued of \$6,000. The 2001 property taxes were paid in 2002 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 2002 are \$5,400 (\$6,000 less \$600 farmland preservation credit). Of this amount, \$540 (10% of \$5,400) is used to compute the 2002 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 instructions – continued

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 pollution control facilities or depletion.
3. Stock received by exercising an incentive stock option and you did not dispose of the stock in the same year.
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.
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.

See page 5 for information on how to get Schedule MT.

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 figure 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 employee 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 (even though it may be reported on a W-2), unemployment compensation, rental income, social security, pensions, annuities, or income that is not taxable to Wisconsin. 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 24),
- Self-employed SEP, SIMPLE, and qualified plans (line 31),
- Repayment of supplemental unemployment benefits (included in the total on line 34),
- Employee expenses of qualified performing artists and of fee-basis state or local government officials, and contributions to secs. 403(b) and 501(c)(18) pension plans (included in the total on line 34), 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.

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 \$173,000, 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 \$49,000 (\$24,500 if married filing separately; \$35,750 if single or head of household)	4. _____
5. Subtract line 4 from line 3. If zero or less, stop here ; you don’t need to fill in Schedule MT	5. _____
6. Fill in \$150,000 (\$75,000 if married filing separately; \$112,500 if single or head of household)	6. _____
7. Subtract line 6 from line 3. If zero or less, fill in -0- here and on line 8 and go to line 9	7. _____
8. Multiply line 7 by 25% (.25) and fill in the result but do not fill in more than line 4 above	8. _____
9. Add lines 5 and 8	9. _____
10. Multiply line 9 by 6.5% (.065)	10. _____

Line 34 instructions – continued

Line 32 Recycling Surcharge

The recycling surcharge applies to individuals who:

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

If you are subject to the recycling surcharge, complete Wisconsin Schedule RS. Fill in the amount from line 2 or 3 of Schedule RS on line 32 of Form 1. Attach a copy of Schedule RS to Form 1.

Line 33 Packers Football Stadium Donation

If you wish, you may designate an amount as a Packers football stadium donation. Your donation will be used for maintenance and operating costs of the professional football stadium in Green Bay.

Fill in line 33 with the amount you wish to donate. Your donation will either reduce your refund or be added to tax due.

Line 34 Sales and Use Tax Due on Out-of-State Purchases

Did you make any taxable purchases from out-of-state firms in 2002 on which sales and use tax was not charged? If yes, you must report Wisconsin sales and use tax on these purchases on line 34 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.

Example You purchased \$300 of clothing through a catalog or over the Internet. No sales and use tax was charged. The clothing was delivered in a county with a 5% tax rate. You are liable for \$15 Wisconsin tax (\$300 x 5% = \$15) on this purchase.

Sales and Use Tax Rate Chart

In all Wisconsin counties except those shown in a through d below, the tax rate was 5.5% for all of 2002.

- a. If storage, use, or consumption in 2002 was in one of the following counties, the tax rate was 5.6%:

Milwaukee	Ozaukee	Washington
-----------	---------	------------
- b. If storage, use, or consumption in 2002 was in one of the following counties, the tax rate was 5.1%:

Racine	Waukesha	
--------	----------	--
- c. If storage, use, or consumption in 2002 was in Grant County, the tax rate was 5% before April 1, 2002, and 5.5% on April 1, 2002, and after.
- d. If storage, use, or consumption in 2002 was in one of the following counties, the tax rate was 5%:

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

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

Worksheet for Computing Wisconsin Sales and Use Tax	
1. Total purchases subject to Wisconsin sales and use tax (i.e., purchases on which no sales and use tax was charged by the seller) . . .	\$ _____
2. Sales and use tax rate (see rate chart on this page)	x _____ %
3. Amount of sales and use tax due for 2002 (line 1 multiplied by tax rate on line 2). Round this amount to the nearest dollar and fill in on line 34 of Form 1	\$ _____

Line 35 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 35 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 36 Penalties on IRAs, Other Retirement Plans, MSAs, Etc.

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

- Tax on qualified plans, including IRAs, and other tax-favored accounts (line 58 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 58 of your federal Form 1040).
- Tax on excess contributions (line 2 of federal Form 5330).
- Tax on prohibited transactions (line 6 of federal Form 5330).
- Section 72(m)(5) excess benefits tax (included in the total on line 61 of federal Form 1040).

If you were subject to any of the above federal taxes for 2002, fill in the total of such taxes in the space provided on line 36. Multiply the amount filled in by .33 (33%) and fill in the result on line 36.

Line 36 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 (e), for information on retirement payments that are exempt from Wisconsin tax and to which the penalty does not apply.

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 36 of Form 1. Write “RP” to the right of line 36.

■ Line 39 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 39. 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 17 of Form W-2 or Box 10 of Form 1099-R, but only if Wisconsin is the state identified in Box 15 of Form W-2 or Box 11 of Form 1099-R.

DO NOT:

- claim credit for tax withheld for other states.
- claim amounts marked social security or Medicare tax withheld.
- claim credit for federal tax withheld.
- include withholding statements from other tax years.
- 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 40 2002 Wisconsin Estimated Tax Payments and Amount Applied From 2001 Return

Fill in any payments you made on your estimated Wisconsin income tax (Form 1-ES) for 2002. Include any overpayment from your 2001 return that you were allowed as credit to your 2002 Wisconsin estimated tax.

If you are married filing a joint return, fill in the total of:

- any separate estimated tax payments made by each spouse,
- any joint estimated tax payments, and
- any overpayments from your 2001 returns that you and your spouse were allowed as credit to 2002 Wisconsin estimated tax.

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 2002.

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. On the statement, explain all the payments you and your spouse made for 2002 and the name(s) and social security number(s) under which you made them.

■ Line 41 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 41.

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 41.

Step 2 Fill in the earned income credit from line 64 of Form 1040 or line 41 of federal Form 1040A.

Line 41 instructions – continued

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

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

Step 4 Multiply the amount of your federal credit (Step 2) by the percentage determined in Step 3. Fill in the result on line 41. 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 41. Write EIC in the space to the right of line 41. Complete your return through line 45 of Form 1. Attach a copy of your federal return (Form 1040A or Form 1040) to your Form 1.

■ Line 42 Farmland Preservation Credit

If you are claiming farmland preservation credit, include a completed Schedule FC with your Form 1. Fill in on line 42 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 H on page 29.

■ Line 43 Net Income Tax Paid to Another State

If you were a Wisconsin resident in 2002 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*. See page 5 for information on how to get this publication.

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 43 of your Wisconsin Form 1. The amount filled in on line 43 cannot be more than the amount shown on line 31. **Do not fill in on line 43 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 2002 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 43 of Form 1 is \$100.

Line 43 instructions – continued

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 43. Use the following formula to determine the amount of credit you may claim.

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

Fill in the amount of your credit on line 43.

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 partnership of which you are a partner, 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 partnership or LLC, or the 5K-1 you received from the tax-option (S) corporation. If the partnership, LLC, or corporation did not file a Wisconsin return, submit federal Schedule K-1 plus a statement from the partnership, 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 partnership, 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*. See page 5 for information on how to get this publication.

Credit for Repayment of Income Previously Taxed If you had to repay during 2002, 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 2002.
- (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 43 of Form 1, and write “Repayment Credit” in the area to the left of line 43. Attach a statement showing how you computed your credit.

Line 45 instructions – continued

Line 44 Homestead Credit

If you are claiming homestead credit, attach your completed Schedule H to your Form 1. Fill in on line 44 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 G on page 28.

Line 45 Farmland Tax Relief Credit

If you qualify for the farmland tax relief credit, complete line 45 and attach a copy of your 2002 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 2002 taxable year. Household means an individual, his or her spouse, and all dependents while they are under age 18.
- Your 2001 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 2002 or at least a total of \$18,000 of gross farm profits for 2000, 2001, and 2002 combined. However, if at least 35 acres of your farmland was enrolled in the Conservation Reserve Program during all or part of 2002, 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 45, but do not fill in more than \$10,000. The credit is based

on property taxes levied on your farmland during the 2002 calendar year. This is your 2002 property tax bill (payable in 2003). 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.*

Assessed value of farmland		2002 property taxes levied in 2002 before lottery and gaming credit		x		=	Portion of property taxes to be used for the credit
Total assessed value of land and improvements							

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 2002.

Computing the Credit Fill in the amount of your credit on line 45 of Form 1. The credit is equal to 30% of the property taxes on your farmland up to a maximum credit of \$1,500. (**CAUTION** If you are claiming farmland preservation credit on line 42, 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.)

Line 45 instructions – continued

Attachments Attach a copy of your 2002 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 2002 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 2002 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 2002 property tax bills show unpaid prior year taxes, attach a statement signed by your county treasurer indicating the date the 2001 property taxes were paid in full.

If your name is not on the property tax bill, attach a document that shows your percentage of ownership of the farmland (for example, a copy of your partnership agreement, deed, land contract, divorce decree, etc.).

■ Line 47 Amount You Overpaid

If line 46 is larger than line 38, complete line 47 to determine the amount you overpaid.

Note If you were required to make estimated tax payments and you did not make such payments timely, you may owe what is called “underpayment interest.” You may owe underpayment interest even if you are due a refund. Read the line 51 instructions to see if you owe underpayment interest. If you owe underpayment interest and you show an overpayment on line 47, reduce the amount on line 47 by the amount of underpayment interest on line 51.

■ Line 48 Refund

Fill in on line 48 the amount from line 47 that you want refunded to you.

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 49 Amount Applied to 2003 Estimated Tax

Fill in on line 49 the amount, if any, of the overpayment on line 47 you want applied to your 2003 estimated tax.

If you are married filing a joint return, we will apply the amount on line 49 to your joint estimated tax. If you are married filing a separate return, we will apply the amount on line 49 to your separate estimated tax.

■ Line 50 Amount You Owe

If line 46 is less than line 38, complete line 50 to determine the amount you owe.

Note If the amount you owe with your return is \$200 or more, you may also owe what is called “underpayment interest.” This is an interest charge that applies when you have not prepaid enough of your tax through withholding and/or estimated tax payments. Read the line 51 instructions to see if you owe underpayment interest. If you do, include the underpayment interest from line 51 in the amount you fill in on line 50.

Line 50 instructions – continued

If you owe an amount with your return, you can pay by check, money order, or credit card. **Do not** include any 2003 estimated tax payment in your check, money order, or amount you charge. Instead, make the estimated tax payment separately.

To pay by check or money order Make your check or money order payable to the Wisconsin Department of Revenue. Write your social security number on your check or money order. Paper clip it to the front of your Form 1.

To pay by credit card You may use your MasterCard®, American Express® Card, Visa® Card, or Discover® Card. To pay by credit card, call toll free or access by Internet the service provider listed below and follow the instructions of the provider. A convenience fee of 2.5% (with a minimum of \$1) will be charged by the service provider based on the amount you are paying. You will be told what the fee is during the transaction and you will have the option to either continue or cancel the transaction. **If you paid by credit card**, enter on page 1 of Form 1 in the upper left corner the confirmation number you were given at the end of the transaction and the amount you charged (not including the convenience fee).

Official Payments Corporation
1-800-2PAY-TAX (1-800-272-9829)
1-866-621-4109 (Customer Service)
www.officialpayments.com

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 agreements, 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 6½ 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.

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 51 Underpayment Interest

You may owe underpayment interest if the amount of Wisconsin income tax withheld from your wages was less than your tax liability, or if you had income that was not subject to withholding and you did not make timely estimated payments. In general, in each quarter of the year, you should be paying enough tax through withholding payments and quarterly estimated tax payments to cover the taxes you expect to owe for the tax year. For more information on making estimated tax payments, see “Estimated Tax Payments Required for Next Year” on page 28.

Line 51 instructions – continued

Underpayment interest applies if:

- Line 50 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 41 through 45.

Exceptions You will not owe underpayment interest if your 2001 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 2001 and you were a Wisconsin resident for all of 2001, **or**
2. The amounts on lines 39 and 40 on your 2002 return are at least as much as the tax shown on your 2001 return. Your estimated tax payments for 2002 must have been made on time and for the required amount.

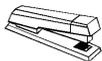
The tax shown on your 2001 return is the amount on line 31 plus the amount on line 32 of 2001 Form 1 minus the amounts on lines 41 through 45.

If you meet Exception 1 or 2, fill in 0 on line 51, and write “Exception 1” or “Exception 2” in the space to the right of line 51.

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 51. Add the amount of the underpayment interest to any tax due and fill in the total on line 50. If you are due a refund, subtract the underpayment interest from the overpayment you show on line 47 and adjust lines 48 and 49 if necessary. 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

Begin by putting the four pages of Form 1 in numerical order. Then, attach the following in the *order listed*:

1. **Payment** – If you owe an amount with your return, paper clip your payment to the front of Form 1, unless you are paying by credit card.

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 divorce decree apportions any tax liability owed to the department to your former spouse, attach a copy of the decree to your Form 1. Write “Divorce decree” at the top of page 1 of your return. This will prevent your refund from being applied against such tax liability.

- *Persons divorced who file a joint return* – If your divorce decree 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 divorce decree that relates to the tax refund to your Form 1. Write “Divorce decree-apportion refund” at the top of page 1 of your return.

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” at the top of page 1 of your return.

CAUTION Be sure to file all four pages of Form 1. Please send the original of your return. Do not send a photocopy.

■ **Where to File** 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

Envelopes without enough postage will be returned to you by the post office. Your envelope may need additional postage if it contains more than five pages or is oversized (for example, it is over 1/4” thick). Also, include your complete return address.

A. 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.

B. Effect of Wisconsin Law Changes for 2000 and 2001

If you made Schedule I adjustments on your 2000 or 2001 Wisconsin income tax return, you may now be required to file an amended return for 2000 or 2001.

The instructions for the 2000 Form 1 stated that changes to federal law enacted during 2000 did not apply for Wisconsin purposes. The instructions for the 2001 Form 1 stated that changes to federal law enacted during 2000 and 2001 did not apply for Wisconsin purposes. However, Wisconsin law was subsequently amended to provide that changes made to federal law by Public Law 106-554 and Public Law 107-16 also apply for Wisconsin for 2000 and 2001.

If you made Schedule I adjustments for the federal law changes made by Public Law 106-554 and Public Law 107-16, file an amended 2000 and/or 2001 return (Wisconsin Form 1X). An amended return must be filed within 4 years of the unextended due date of the original return.

Exception Amended returns cannot be filed to deduct the expensing of environmental remediation costs.

C. Internal Revenue Service Adjustments

Did the Internal Revenue Service adjust any of your federal income tax returns? If yes, you may have to notify the Department of Revenue of such adjustments. You must notify the department if the adjustments affect your Wisconsin income, any credit, or tax payable.

The department must be notified within 90 days after the adjustments are final. You must submit a copy of the final federal audit report 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

D. Amended Returns

If you filed an amended return with the Internal Revenue Service or another state, you generally must also file an amended Wisconsin return within 90 days. You need to file an amended Wisconsin return if the changes affect your Wisconsin income, any credit, or tax payable. Use Form 1X to file an amended Wisconsin return.

E. Estimated Tax Payments Required for Next Year?

If your 2003 Wisconsin income tax return will show a tax balance due to the department of \$200 or more, you must either:

- Make estimated tax payments for 2003 in installments beginning April 15, 2003, using Wisconsin Form 1-ES, or
- Increase the amount of income tax withheld from your 2003 pay.

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 Customer Service and Education Bureau at (608) 266-2772 or any Department of Revenue office.

If you must file Form 1-ES for 2003 and do not receive the form in the mail, contact any Department of Revenue office.

F. 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*. See page 5 for information on how to get this publication.

G. Homestead Credit

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

- At least 18 years old on December 31, 2002.
- A Wisconsin resident for all of 2002.
- Not claimed as a dependent on anyone's 2002 federal tax return (unless you were 62 or older on December 31, 2002).
- Not living in tax-exempt public housing for all of 2002. (**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 total household income, including wages, interest, social security, and income from certain other sources, below \$24,500 in 2002.

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 libraries. See page 5 for further information on how to get this form.

H. 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. See page 5 for further information on how to get this form.

I. Development Zones and Technology Zone Credits

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

If you qualify for the development zones credit, complete Wisconsin Schedule DC. If you qualify for the technology zone credit, complete Wisconsin Schedule TC. See page 5 for further information on how to get Schedule DC or TC.

To claim development zones or technology zone credit: Add the amount of your credit from Schedule DC or TC 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" or "TC."

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 36 of Form 1. Write the amount of the recapture and "DC" next to line 36.

J. 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 36 of Form 1. Write the amount of the repayment and the words "Repayment – HRC" next to line 36.

K. Death of a Taxpayer

A return for a taxpayer who died in 2002 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").

If you are a surviving heir and are filing a return claiming a refund on behalf of a person who died, complete Form I-804, *Claim for Decedent's Wisconsin Income Tax Refund*. Attach it to the front of the return. This applies only if the refund is more than \$100. If the refund is \$100 or less, attach a note to the front of the return. List your name, address, social security number, and your relationship to the person who died, and sign the note. See page 5 for information on how to get Form I-804.

The person who files the return should write "deceased," the deceased taxpayer's name, and the date of death across 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 2002 and you did not remarry in 2002, you can file a joint return. You can also file a joint return if your spouse died in 2003 before filing a 2002 return. A joint return should show your spouse's 2002 income before death and your income for all of 2002. 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.

L. Requesting Copies of Your Returns

The Department of Revenue will provide copies of your returns for prior years. The cost is \$5.00 per return. You must make your request in person or in writing. Call (608) 267-1266 for more information. You can also get a copy of Form P-521, *Request for Copy of Tax Return(s)*, from our Internet web site.

2002 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—			
		Single	Married filing jointly	Married filing separately	Head of a household			Single	Married filing jointly	Married filing separately	Head of a household			Single	Married filing jointly	Married filing separately	Head of a household
At least	But less than	Your standard deduction is—				At least	But less than	Your standard deduction is—				At least	But less than	Your standard deduction is—			
0	7,350	7,650	13,770	6,540	9,880	33,000	33,500	4,982	10,253	1,417	4,982	59,500	60,000	1,802	5,012	0	1,802
7,350	7,500	7,650	13,770	6,525	9,880	33,500	34,000	4,922	10,155	1,319	4,922	60,000	60,500	1,742	4,913	0	1,742
7,500	8,000	7,650	13,770	6,461	9,880	34,000	34,500	4,862	10,056	1,220	4,862	60,500	61,000	1,682	4,815	0	1,682
8,000	8,500	7,650	13,770	6,362	9,880	34,500	35,000	4,802	9,957	1,121	4,802	61,000	61,500	1,622	4,716	0	1,622
8,500	9,000	7,650	13,770	6,263	9,880	35,000	35,500	4,742	9,858	1,022	4,742	61,500	62,000	1,562	4,617	0	1,562
9,000	9,500	7,650	13,770	6,164	9,880	35,500	36,000	4,682	9,759	923	4,682	62,000	62,500	1,502	4,518	0	1,502
9,500	10,000	7,650	13,770	6,065	9,880	36,000	36,500	4,622	9,660	824	4,622	62,500	63,000	1,442	4,419	0	1,442
10,000	10,500	7,650	13,770	5,966	9,880	36,500	37,000	4,562	9,561	725	4,562	63,000	63,500	1,382	4,320	0	1,382
10,500	11,000	7,650	13,770	5,868	9,880	37,000	37,500	4,502	9,462	626	4,502	63,500	64,000	1,322	4,221	0	1,322
11,000	11,500	7,622	13,770	5,769	9,828	37,500	38,000	4,442	9,363	527	4,442	64,000	64,500	1,262	4,122	0	1,262
11,500	12,000	7,562	13,770	5,670	9,716	38,000	38,500	4,382	9,265	429	4,382	64,500	65,000	1,202	4,023	0	1,202
12,000	12,500	7,502	13,770	5,571	9,603	38,500	39,000	4,322	9,166	330	4,322	65,000	65,500	1,142	3,925	0	1,142
12,500	13,000	7,442	13,770	5,472	9,490	39,000	39,500	4,262	9,067	231	4,262	65,500	66,000	1,082	3,826	0	1,082
13,000	13,500	7,382	13,770	5,373	9,378	39,500	40,000	4,202	8,968	132	4,202	66,000	66,500	1,022	3,727	0	1,022
13,500	14,000	7,322	13,770	5,274	9,265	40,000	40,500	4,142	8,869	33	4,142	66,500	67,000	962	3,628	0	962
14,000	14,500	7,262	13,770	5,175	9,153	40,500	41,000	4,082	8,770	0	4,082	67,000	67,500	902	3,529	0	902
14,500	15,000	7,202	13,770	5,076	9,040	41,000	41,500	4,022	8,671	0	4,022	67,500	68,000	842	3,430	0	842
15,000	15,500	7,142	13,770	4,978	8,928	41,500	42,000	3,962	8,572	0	3,962	68,000	68,500	782	3,331	0	782
15,500	16,000	7,082	13,715	4,879	8,815	42,000	42,500	3,902	8,473	0	3,902	68,500	69,000	722	3,232	0	722
16,000	16,500	7,022	13,616	4,780	8,702	42,500	43,000	3,842	8,375	0	3,842	69,000	69,500	662	3,133	0	662
16,500	17,000	6,962	13,517	4,681	8,590	43,000	43,500	3,782	8,276	0	3,782	69,500	70,000	602	3,035	0	602
17,000	17,500	6,902	13,418	4,582	8,477	43,500	44,000	3,722	8,177	0	3,722	70,000	70,500	542	2,936	0	542
17,500	18,000	6,842	13,319	4,483	8,365	44,000	44,500	3,662	8,078	0	3,662	70,500	71,000	482	2,837	0	482
18,000	18,500	6,782	13,220	4,384	8,252	44,500	45,000	3,602	7,979	0	3,602	71,000	71,500	422	2,738	0	422
18,500	19,000	6,722	13,121	4,285	8,140	45,000	45,500	3,542	7,880	0	3,542	71,500	72,000	362	2,639	0	362
19,000	19,500	6,662	13,022	4,186	8,027	45,500	46,000	3,482	7,781	0	3,482	72,000	72,500	302	2,540	0	302
19,500	20,000	6,602	12,924	4,088	7,914	46,000	46,500	3,422	7,682	0	3,422	72,500	73,000	242	2,441	0	242
20,000	20,500	6,542	12,825	3,989	7,802	46,500	47,000	3,362	7,583	0	3,362	73,000	73,500	182	2,342	0	182
20,500	21,000	6,482	12,726	3,890	7,689	47,000	47,500	3,302	7,485	0	3,302	73,500	74,000	122	2,243	0	122
21,000	21,500	6,422	12,627	3,791	7,577	47,500	48,000	3,242	7,386	0	3,242	74,000	74,500	62	2,144	0	62
21,500	22,000	6,362	12,528	3,692	7,464	48,000	48,500	3,182	7,287	0	3,182	74,500	75,000	2	2,046	0	2
22,000	22,500	6,302	12,429	3,593	7,352	48,500	49,000	3,122	7,188	0	3,122	75,000	75,500	0	1,947	0	0
22,500	23,000	6,242	12,330	3,494	7,239	49,000	49,500	3,062	7,089	0	3,062	75,500	76,000	0	1,848	0	0
23,000	23,500	6,182	12,231	3,395	7,126	49,500	50,000	3,002	6,990	0	3,002	76,000	76,500	0	1,749	0	0
23,500	24,000	6,122	12,132	3,296	7,014	50,000	50,500	2,942	6,891	0	2,942	76,500	77,000	0	1,650	0	0
24,000	24,500	6,062	12,033	3,198	6,901	50,500	51,000	2,882	6,792	0	2,882	77,000	77,500	0	1,551	0	0
24,500	25,000	6,002	11,935	3,099	6,789	51,000	51,500	2,822	6,693	0	2,822	77,500	78,000	0	1,452	0	0
25,000	25,500	5,942	11,836	3,000	6,676	51,500	52,000	2,762	6,595	0	2,762	78,000	78,500	0	1,353	0	0
25,500	26,000	5,882	11,737	2,901	6,564	52,000	52,500	2,702	6,496	0	2,702	78,500	79,000	0	1,254	0	0
26,000	26,500	5,822	11,638	2,802	6,451	52,500	53,000	2,642	6,397	0	2,642	79,000	79,500	0	1,156	0	0
26,500	27,000	5,762	11,539	2,703	6,338	53,000	53,500	2,582	6,298	0	2,582	79,500	80,000	0	1,057	0	0
27,000	27,500	5,702	11,440	2,604	6,226	53,500	54,000	2,522	6,199	0	2,522	80,000	80,500	0	958	0	0
27,500	28,000	5,642	11,341	2,505	6,113	54,000	54,500	2,462	6,100	0	2,462	80,500	81,000	0	859	0	0
28,000	28,500	5,582	11,242	2,406	6,001	54,500	55,000	2,402	6,001	0	2,402	81,000	81,500	0	760	0	0
28,500	29,000	5,522	11,143	2,308	5,888	55,000	55,500	2,342	5,902	0	2,342	81,500	82,000	0	661	0	0
29,000	29,500	5,462	11,045	2,209	5,776	55,500	56,000	2,282	5,803	0	2,282	82,000	82,500	0	562	0	0
29,500	30,000	5,402	10,946	2,110	5,663	56,000	56,500	2,222	5,705	0	2,222	82,500	83,000	0	463	0	0
30,000	30,500	5,342	10,847	2,011	5,550	56,500	57,000	2,162	5,606	0	2,162	83,000	83,500	0	364	0	0
30,500	31,000	5,282	10,748	1,912	5,438	57,000	57,500	2,102	5,507	0	2,102	83,500	84,000	0	266	0	0
31,000	31,500	5,222	10,649	1,813	5,325	57,500	58,000	2,042	5,408	0	2,042	84,000	84,500	0	167	0	0
31,500	32,000	5,162	10,550	1,714	5,213	58,000	58,500	1,982	5,309	0	1,982	84,500	85,000	0	68	0	0
32,000	32,500	5,102	10,451	1,615	5,102	58,500	59,000	1,922	5,210	0	1,922	85,000	85,092	0	9	0	0
32,500	33,000	5,042	10,352	1,516	5,042	59,000	59,500	1,862	5,111	0	1,862	85,092	or more	0	0	0	0

2002 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 column meet is \$1,614. 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	Married filing jointly	Married filing separately
Your tax is —				
28,500	28,600	1,669	1,607	1,732
28,600	28,700	1,676	1,614	1,738
28,700	28,800	1,682	1,620	1,745
28,800	28,900	1,689	1,627	1,751
28,900	29,000	1,695	1,633	1,758

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 —		
					3,000					7,000				
					3,000	3,100	140	140	140	7,000	7,100	324	324	348
					3,100	3,200	145	145	145	7,100	7,200	329	329	354
					3,200	3,300	150	150	150	7,200	7,300	334	334	360
					3,300	3,400	154	154	154	7,300	7,400	338	338	366
					3,400	3,500	159	159	159	7,400	7,500	343	343	373
					3,500	3,600	163	163	163	7,500	7,600	347	347	379
					3,600	3,700	168	168	168	7,600	7,700	352	352	385
					3,700	3,800	173	173	173	7,700	7,800	357	357	391
					3,800	3,900	177	177	177	7,800	7,900	361	361	397
					3,900	4,000	182	182	182	7,900	8,000	366	366	403
					4,000						8,000			
					4,000	4,100	186	186	186	8,000	8,100	370	370	410
					4,100	4,200	191	191	191	8,100	8,200	375	375	416
					4,200	4,300	196	196	196	8,200	8,300	380	380	422
					4,300	4,400	200	200	200	8,300	8,400	385	384	428
					4,400	4,500	205	205	205	8,400	8,500	391	389	434
					4,500	4,600	209	209	209	8,500	8,600	397	393	440
					4,600	4,700	214	214	214	8,600	8,700	404	398	446
					4,700	4,800	219	219	219	8,700	8,800	410	403	453
					4,800	4,900	223	223	223	8,800	8,900	416	407	459
					4,900	5,000	228	228	228	8,900	9,000	422	412	465
					5,000						9,000			
					5,000	5,100	232	232	232	9,000	9,100	428	416	471
					5,100	5,200	237	237	237	9,100	9,200	434	421	477
					5,200	5,300	242	242	242	9,200	9,300	441	426	483
					5,300	5,400	246	246	246	9,300	9,400	447	430	489
					5,400	5,500	251	251	251	9,400	9,500	453	435	496
					5,500	5,600	255	255	256	9,500	9,600	459	439	502
					5,600	5,700	260	260	262	9,600	9,700	465	444	508
					5,700	5,800	265	265	268	9,700	9,800	471	449	514
					5,800	5,900	269	269	274	9,800	9,900	477	453	520
					5,900	6,000	274	274	280	9,900	10,000	484	458	526
					6,000						10,000			
					6,000	6,100	278	278	287	10,000	10,100	490	462	533
					6,100	6,200	283	283	293	10,100	10,200	496	467	539
					6,200	6,300	288	288	299	10,200	10,300	502	472	545
					6,300	6,400	292	292	305	10,300	10,400	508	476	551
					6,400	6,500	297	297	311	10,400	10,500	514	481	557
					6,500	6,600	301	301	317	10,500	10,600	520	485	563
					6,600	6,700	306	306	323	10,600	10,700	527	490	569
					6,700	6,800	311	311	330	10,700	10,800	533	495	576
					6,800	6,900	315	315	336	10,800	10,900	539	499	582
					6,900	7,000	320	320	342	10,900	11,000	545	504	588
2,000					6,000						10,000			
2,000	2,100	94	94	94	6,000	6,100	278	278	287	10,000	10,100	490	462	533
2,100	2,200	99	99	99	6,100	6,200	283	283	293	10,100	10,200	496	467	539
2,200	2,300	104	104	104	6,200	6,300	288	288	299	10,200	10,300	502	472	545
2,300	2,400	108	108	108	6,300	6,400	292	292	305	10,300	10,400	508	476	551
2,400	2,500	113	113	113	6,400	6,500	297	297	311	10,400	10,500	514	481	557
2,500	2,600	117	117	117	6,500	6,600	301	301	317	10,500	10,600	520	485	563
2,600	2,700	122	122	122	6,600	6,700	306	306	323	10,600	10,700	527	490	569
2,700	2,800	127	127	127	6,700	6,800	311	311	330	10,700	10,800	533	495	576
2,800	2,900	131	131	131	6,800	6,900	315	315	336	10,800	10,900	539	499	582
2,900	3,000	136	136	136	6,900	7,000	320	320	342	10,900	11,000	545	504	588

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 —			
11,000					17,000					23,000				
11,000	11,100	551	508	594	17,000	17,100	922	877	984	23,000	23,100	1,312	1,250	1,374
11,100	11,200	557	515	601	17,100	17,200	928	884	991	23,100	23,200	1,318	1,256	1,381
11,200	11,300	564	521	607	17,200	17,300	935	890	997	23,200	23,300	1,325	1,263	1,387
11,300	11,400	570	527	614	17,300	17,400	941	896	1,004	23,300	23,400	1,331	1,269	1,394
11,400	11,500	576	533	620	17,400	17,500	948	902	1,010	23,400	23,500	1,338	1,276	1,400
11,500	11,600	582	539	627	17,500	17,600	954	908	1,017	23,500	23,600	1,344	1,282	1,407
11,600	11,700	588	545	633	17,600	17,700	961	914	1,023	23,600	23,700	1,351	1,289	1,413
11,700	11,800	594	552	640	17,700	17,800	967	921	1,030	23,700	23,800	1,357	1,295	1,420
11,800	11,900	600	558	646	17,800	17,900	974	927	1,036	23,800	23,900	1,364	1,302	1,426
11,900	12,000	607	564	653	17,900	18,000	980	933	1,043	23,900	24,000	1,370	1,308	1,433
12,000					18,000					24,000				
12,000	12,100	613	570	659	18,000	18,100	987	939	1,049	24,000	24,100	1,377	1,315	1,439
12,100	12,200	619	576	666	18,100	18,200	993	945	1,056	24,100	24,200	1,383	1,321	1,446
12,200	12,300	625	582	672	18,200	18,300	1,000	951	1,062	24,200	24,300	1,390	1,328	1,452
12,300	12,400	631	588	679	18,300	18,400	1,006	957	1,069	24,300	24,400	1,396	1,334	1,459
12,400	12,500	637	595	685	18,400	18,500	1,013	964	1,075	24,400	24,500	1,403	1,341	1,465
12,500	12,600	643	601	692	18,500	18,600	1,019	970	1,082	24,500	24,600	1,409	1,347	1,472
12,600	12,700	650	607	698	18,600	18,700	1,026	976	1,088	24,600	24,700	1,416	1,354	1,478
12,700	12,800	656	613	705	18,700	18,800	1,032	982	1,095	24,700	24,800	1,422	1,360	1,485
12,800	12,900	662	619	711	18,800	18,900	1,039	988	1,101	24,800	24,900	1,429	1,367	1,491
12,900	13,000	668	625	718	18,900	19,000	1,045	994	1,108	24,900	25,000	1,435	1,373	1,498
13,000					19,000					25,000				
13,000	13,100	674	631	724	19,000	19,100	1,052	1,000	1,114	25,000	25,100	1,442	1,380	1,504
13,100	13,200	680	638	731	19,100	19,200	1,058	1,007	1,121	25,100	25,200	1,448	1,386	1,511
13,200	13,300	687	644	737	19,200	19,300	1,065	1,013	1,127	25,200	25,300	1,455	1,393	1,517
13,300	13,400	693	650	744	19,300	19,400	1,071	1,019	1,134	25,300	25,400	1,461	1,399	1,524
13,400	13,500	699	656	750	19,400	19,500	1,078	1,025	1,140	25,400	25,500	1,468	1,406	1,530
13,500	13,600	705	662	757	19,500	19,600	1,084	1,031	1,147	25,500	25,600	1,474	1,412	1,537
13,600	13,700	711	668	763	19,600	19,700	1,091	1,037	1,153	25,600	25,700	1,481	1,419	1,543
13,700	13,800	717	675	770	19,700	19,800	1,097	1,044	1,160	25,700	25,800	1,487	1,425	1,550
13,800	13,900	723	681	776	19,800	19,900	1,104	1,050	1,166	25,800	25,900	1,494	1,432	1,556
13,900	14,000	730	687	783	19,900	20,000	1,110	1,056	1,173	25,900	26,000	1,500	1,438	1,563
14,000					20,000					26,000				
14,000	14,100	736	693	789	20,000	20,100	1,117	1,062	1,179	26,000	26,100	1,507	1,445	1,569
14,100	14,200	742	699	796	20,100	20,200	1,123	1,068	1,186	26,100	26,200	1,513	1,451	1,576
14,200	14,300	748	705	802	20,200	20,300	1,130	1,074	1,192	26,200	26,300	1,520	1,458	1,582
14,300	14,400	754	711	809	20,300	20,400	1,136	1,080	1,199	26,300	26,400	1,526	1,464	1,589
14,400	14,500	760	718	815	20,400	20,500	1,143	1,087	1,205	26,400	26,500	1,533	1,471	1,595
14,500	14,600	766	724	822	20,500	20,600	1,149	1,093	1,212	26,500	26,600	1,539	1,477	1,602
14,600	14,700	773	730	828	20,600	20,700	1,156	1,099	1,218	26,600	26,700	1,546	1,484	1,608
14,700	14,800	779	736	835	20,700	20,800	1,162	1,105	1,225	26,700	26,800	1,552	1,490	1,615
14,800	14,900	785	742	841	20,800	20,900	1,169	1,111	1,231	26,800	26,900	1,559	1,497	1,621
14,900	15,000	791	748	848	20,900	21,000	1,175	1,117	1,238	26,900	27,000	1,565	1,503	1,628
15,000					21,000					27,000				
15,000	15,100	797	754	854	21,000	21,100	1,182	1,123	1,244	27,000	27,100	1,572	1,510	1,634
15,100	15,200	803	761	861	21,100	21,200	1,188	1,130	1,251	27,100	27,200	1,578	1,516	1,641
15,200	15,300	810	767	867	21,200	21,300	1,195	1,136	1,257	27,200	27,300	1,585	1,523	1,647
15,300	15,400	816	773	874	21,300	21,400	1,201	1,142	1,264	27,300	27,400	1,591	1,529	1,654
15,400	15,500	822	779	880	21,400	21,500	1,208	1,148	1,270	27,400	27,500	1,598	1,536	1,660
15,500	15,600	828	785	887	21,500	21,600	1,214	1,154	1,277	27,500	27,600	1,604	1,542	1,667
15,600	15,700	834	791	893	21,600	21,700	1,221	1,160	1,283	27,600	27,700	1,611	1,549	1,673
15,700	15,800	840	798	900	21,700	21,800	1,227	1,167	1,290	27,700	27,800	1,617	1,555	1,680
15,800	15,900	846	804	906	21,800	21,900	1,234	1,173	1,296	27,800	27,900	1,624	1,562	1,686
15,900	16,000	853	810	913	21,900	22,000	1,240	1,179	1,303	27,900	28,000	1,630	1,568	1,693
16,000					22,000					28,000				
16,000	16,100	859	816	919	22,000	22,100	1,247	1,185	1,309	28,000	28,100	1,637	1,575	1,699
16,100	16,200	865	822	926	22,100	22,200	1,253	1,191	1,316	28,100	28,200	1,643	1,581	1,706
16,200	16,300	871	828	932	22,200	22,300	1,260	1,198	1,322	28,200	28,300	1,650	1,588	1,712
16,300	16,400	877	834	939	22,300	22,400	1,266	1,204	1,329	28,300	28,400	1,656	1,594	1,719
16,400	16,500	883	841	945	22,400	22,500	1,273	1,211	1,335	28,400	28,500	1,663	1,601	1,725
16,500	16,600	889	847	952	22,500	22,600	1,279	1,217	1,342	28,500	28,600	1,669	1,607	1,732
16,600	16,700	896	853	958	22,600	22,700	1,286	1,224	1,348	28,600	28,700	1,676	1,614	1,738
16,700	16,800	902	859	965	22,700	22,800	1,292	1,230	1,355	28,700	28,800	1,682	1,620	1,745
16,800	16,900	909	865	971	22,800	22,900	1,299	1,237	1,361	28,800	28,900	1,689	1,627	1,751
16,900	17,000	915	871	978	22,900	23,000	1,305	1,243	1,368	28,900	29,000	1,695	1,633	1,758

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 —		
29,000					35,000					41,000				
29,000	29,100	1,702	1,640	1,764	35,000	35,100	2,092	2,030	2,154	41,000	41,100	2,482	2,420	2,544
29,100	29,200	1,708	1,646	1,771	35,100	35,200	2,098	2,036	2,161	41,100	41,200	2,488	2,426	2,551
29,200	29,300	1,715	1,653	1,777	35,200	35,300	2,105	2,043	2,167	41,200	41,300	2,495	2,433	2,557
29,300	29,400	1,721	1,659	1,784	35,300	35,400	2,111	2,049	2,174	41,300	41,400	2,501	2,439	2,564
29,400	29,500	1,728	1,666	1,790	35,400	35,500	2,118	2,056	2,180	41,400	41,500	2,508	2,446	2,570
29,500	29,600	1,734	1,672	1,797	35,500	35,600	2,124	2,062	2,187	41,500	41,600	2,514	2,452	2,577
29,600	29,700	1,741	1,679	1,803	35,600	35,700	2,131	2,069	2,193	41,600	41,700	2,521	2,459	2,583
29,700	29,800	1,747	1,685	1,810	35,700	35,800	2,137	2,075	2,200	41,700	41,800	2,527	2,465	2,590
29,800	29,900	1,754	1,692	1,816	35,800	35,900	2,144	2,082	2,206	41,800	41,900	2,534	2,472	2,596
29,900	30,000	1,760	1,698	1,823	35,900	36,000	2,150	2,088	2,213	41,900	42,000	2,540	2,478	2,603
30,000					36,000					42,000				
30,000	30,100	1,767	1,705	1,829	36,000	36,100	2,157	2,095	2,219	42,000	42,100	2,547	2,485	2,609
30,100	30,200	1,773	1,711	1,836	36,100	36,200	2,163	2,101	2,226	42,100	42,200	2,553	2,491	2,616
30,200	30,300	1,780	1,718	1,842	36,200	36,300	2,170	2,108	2,232	42,200	42,300	2,560	2,498	2,622
30,300	30,400	1,786	1,724	1,849	36,300	36,400	2,176	2,114	2,239	42,300	42,400	2,566	2,504	2,629
30,400	30,500	1,793	1,731	1,855	36,400	36,500	2,183	2,121	2,245	42,400	42,500	2,573	2,511	2,635
30,500	30,600	1,799	1,737	1,862	36,500	36,600	2,189	2,127	2,252	42,500	42,600	2,579	2,517	2,642
30,600	30,700	1,806	1,744	1,868	36,600	36,700	2,196	2,134	2,258	42,600	42,700	2,586	2,524	2,648
30,700	30,800	1,812	1,750	1,875	36,700	36,800	2,202	2,140	2,265	42,700	42,800	2,592	2,530	2,655
30,800	30,900	1,819	1,757	1,881	36,800	36,900	2,209	2,147	2,271	42,800	42,900	2,599	2,537	2,661
30,900	31,000	1,825	1,763	1,888	36,900	37,000	2,215	2,153	2,278	42,900	43,000	2,605	2,543	2,668
31,000					37,000					43,000				
31,000	31,100	1,832	1,770	1,894	37,000	37,100	2,222	2,160	2,284	43,000	43,100	2,612	2,550	2,674
31,100	31,200	1,838	1,776	1,901	37,100	37,200	2,228	2,166	2,291	43,100	43,200	2,618	2,556	2,681
31,200	31,300	1,845	1,783	1,907	37,200	37,300	2,235	2,173	2,297	43,200	43,300	2,625	2,563	2,687
31,300	31,400	1,851	1,789	1,914	37,300	37,400	2,241	2,179	2,304	43,300	43,400	2,631	2,569	2,694
31,400	31,500	1,858	1,796	1,920	37,400	37,500	2,248	2,186	2,310	43,400	43,500	2,638	2,576	2,700
31,500	31,600	1,864	1,802	1,927	37,500	37,600	2,254	2,192	2,317	43,500	43,600	2,644	2,582	2,707
31,600	31,700	1,871	1,809	1,933	37,600	37,700	2,261	2,199	2,323	43,600	43,700	2,651	2,589	2,713
31,700	31,800	1,877	1,815	1,940	37,700	37,800	2,267	2,205	2,330	43,700	43,800	2,657	2,595	2,720
31,800	31,900	1,884	1,822	1,946	37,800	37,900	2,274	2,212	2,336	43,800	43,900	2,664	2,602	2,726
31,900	32,000	1,890	1,828	1,953	37,900	38,000	2,280	2,218	2,343	43,900	44,000	2,670	2,608	2,733
32,000					38,000					44,000				
32,000	32,100	1,897	1,835	1,959	38,000	38,100	2,287	2,225	2,349	44,000	44,100	2,677	2,615	2,739
32,100	32,200	1,903	1,841	1,966	38,100	38,200	2,293	2,231	2,356	44,100	44,200	2,683	2,621	2,746
32,200	32,300	1,910	1,848	1,972	38,200	38,300	2,300	2,238	2,362	44,200	44,300	2,690	2,628	2,752
32,300	32,400	1,916	1,854	1,979	38,300	38,400	2,306	2,244	2,369	44,300	44,400	2,696	2,634	2,759
32,400	32,500	1,923	1,861	1,985	38,400	38,500	2,313	2,251	2,375	44,400	44,500	2,703	2,641	2,765
32,500	32,600	1,929	1,867	1,992	38,500	38,600	2,319	2,257	2,382	44,500	44,600	2,709	2,647	2,772
32,600	32,700	1,936	1,874	1,998	38,600	38,700	2,326	2,264	2,388	44,600	44,700	2,716	2,654	2,778
32,700	32,800	1,942	1,880	2,005	38,700	38,800	2,332	2,270	2,395	44,700	44,800	2,722	2,660	2,785
32,800	32,900	1,949	1,887	2,011	38,800	38,900	2,339	2,277	2,401	44,800	44,900	2,729	2,667	2,791
32,900	33,000	1,955	1,893	2,018	38,900	39,000	2,345	2,283	2,408	44,900	45,000	2,735	2,673	2,798
33,000					39,000					45,000				
33,000	33,100	1,962	1,900	2,024	39,000	39,100	2,352	2,290	2,414	45,000	45,100	2,742	2,680	2,804
33,100	33,200	1,968	1,906	2,031	39,100	39,200	2,358	2,296	2,421	45,100	45,200	2,748	2,686	2,811
33,200	33,300	1,975	1,913	2,037	39,200	39,300	2,365	2,303	2,427	45,200	45,300	2,755	2,693	2,817
33,300	33,400	1,981	1,919	2,044	39,300	39,400	2,371	2,309	2,434	45,300	45,400	2,761	2,699	2,824
33,400	33,500	1,988	1,926	2,050	39,400	39,500	2,378	2,316	2,440	45,400	45,500	2,768	2,706	2,830
33,500	33,600	1,994	1,932	2,057	39,500	39,600	2,384	2,322	2,447	45,500	45,600	2,774	2,712	2,837
33,600	33,700	2,001	1,939	2,063	39,600	39,700	2,391	2,329	2,453	45,600	45,700	2,781	2,719	2,843
33,700	33,800	2,007	1,945	2,070	39,700	39,800	2,397	2,335	2,460	45,700	45,800	2,787	2,725	2,850
33,800	33,900	2,014	1,952	2,076	39,800	39,900	2,404	2,342	2,466	45,800	45,900	2,794	2,732	2,856
33,900	34,000	2,020	1,958	2,083	39,900	40,000	2,410	2,348	2,473	45,900	46,000	2,800	2,738	2,863
34,000					40,000					46,000				
34,000	34,100	2,027	1,965	2,089	40,000	40,100	2,417	2,355	2,479	46,000	46,100	2,807	2,745	2,869
34,100	34,200	2,033	1,971	2,096	40,100	40,200	2,423	2,361	2,486	46,100	46,200	2,813	2,751	2,876
34,200	34,300	2,040	1,978	2,102	40,200	40,300	2,430	2,368	2,492	46,200	46,300	2,820	2,758	2,882
34,300	34,400	2,046	1,984	2,109	40,300	40,400	2,436	2,374	2,499	46,300	46,400	2,826	2,764	2,889
34,400	34,500	2,053	1,991	2,115	40,400	40,500	2,443	2,381	2,505	46,400	46,500	2,833	2,771	2,895
34,500	34,600	2,059	1,997	2,122	40,500	40,600	2,449	2,387	2,512	46,500	46,600	2,839	2,777	2,902
34,600	34,700	2,066	2,004	2,128	40,600	40,700	2,456	2,394	2,518	46,600	46,700	2,846	2,784	2,908
34,700	34,800	2,072	2,010	2,135	40,700	40,800	2,462	2,400	2,525	46,700	46,800	2,852	2,790	2,915
34,800	34,900	2,079	2,017	2,141	40,800	40,900	2,469	2,407	2,531	46,800	46,900	2,859	2,797	2,921
34,900	35,000	2,085	2,023	2,148	40,900	41,000	2,475	2,413	2,538	46,900	47,000	2,865	2,803	2,928

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 —		
47,000					53,000					59,000				
47,000	47,100	2,872	2,810	2,934	53,000	53,100	3,262	3,200	3,324	59,000	59,100	3,652	3,590	3,714
47,100	47,200	2,878	2,816	2,941	53,100	53,200	3,268	3,206	3,331	59,100	59,200	3,658	3,596	3,721
47,200	47,300	2,885	2,823	2,947	53,200	53,300	3,275	3,213	3,337	59,200	59,300	3,665	3,603	3,727
47,300	47,400	2,891	2,829	2,954	53,300	53,400	3,281	3,219	3,344	59,300	59,400	3,671	3,609	3,734
47,400	47,500	2,898	2,836	2,960	53,400	53,500	3,288	3,226	3,350	59,400	59,500	3,678	3,616	3,740
47,500	47,600	2,904	2,842	2,967	53,500	53,600	3,294	3,232	3,357	59,500	59,600	3,684	3,622	3,747
47,600	47,700	2,911	2,849	2,973	53,600	53,700	3,301	3,239	3,363	59,600	59,700	3,691	3,629	3,753
47,700	47,800	2,917	2,855	2,980	53,700	53,800	3,307	3,245	3,370	59,700	59,800	3,697	3,635	3,760
47,800	47,900	2,924	2,862	2,986	53,800	53,900	3,314	3,252	3,376	59,800	59,900	3,704	3,642	3,766
47,900	48,000	2,930	2,868	2,993	53,900	54,000	3,320	3,258	3,383	59,900	60,000	3,710	3,648	3,773
48,000					54,000					60,000				
48,000	48,100	2,937	2,875	2,999	54,000	54,100	3,327	3,265	3,389	60,000	60,100	3,717	3,655	3,779
48,100	48,200	2,943	2,881	3,006	54,100	54,200	3,333	3,271	3,396	60,100	60,200	3,723	3,661	3,786
48,200	48,300	2,950	2,888	3,012	54,200	54,300	3,340	3,278	3,402	60,200	60,300	3,730	3,668	3,792
48,300	48,400	2,956	2,894	3,019	54,300	54,400	3,346	3,284	3,409	60,300	60,400	3,736	3,674	3,799
48,400	48,500	2,963	2,901	3,025	54,400	54,500	3,353	3,291	3,415	60,400	60,500	3,743	3,681	3,805
48,500	48,600	2,969	2,907	3,032	54,500	54,600	3,359	3,297	3,422	60,500	60,600	3,749	3,687	3,812
48,600	48,700	2,976	2,914	3,038	54,600	54,700	3,366	3,304	3,428	60,600	60,700	3,756	3,694	3,818
48,700	48,800	2,982	2,920	3,045	54,700	54,800	3,372	3,310	3,435	60,700	60,800	3,762	3,700	3,825
48,800	48,900	2,989	2,927	3,051	54,800	54,900	3,379	3,317	3,441	60,800	60,900	3,769	3,707	3,831
48,900	49,000	2,995	2,933	3,058	54,900	55,000	3,385	3,323	3,448	60,900	61,000	3,775	3,713	3,838
49,000					55,000					61,000				
49,000	49,100	3,002	2,940	3,064	55,000	55,100	3,392	3,330	3,454	61,000	61,100	3,782	3,720	3,844
49,100	49,200	3,008	2,946	3,071	55,100	55,200	3,398	3,336	3,461	61,100	61,200	3,788	3,726	3,851
49,200	49,300	3,015	2,953	3,077	55,200	55,300	3,405	3,343	3,467	61,200	61,300	3,795	3,733	3,857
49,300	49,400	3,021	2,959	3,084	55,300	55,400	3,411	3,349	3,474	61,300	61,400	3,801	3,739	3,864
49,400	49,500	3,028	2,966	3,090	55,400	55,500	3,418	3,356	3,480	61,400	61,500	3,808	3,746	3,870
49,500	49,600	3,034	2,972	3,097	55,500	55,600	3,424	3,362	3,487	61,500	61,600	3,814	3,752	3,877
49,600	49,700	3,041	2,979	3,103	55,600	55,700	3,431	3,369	3,493	61,600	61,700	3,821	3,759	3,883
49,700	49,800	3,047	2,985	3,110	55,700	55,800	3,437	3,375	3,500	61,700	61,800	3,827	3,765	3,890
49,800	49,900	3,054	2,992	3,116	55,800	55,900	3,444	3,382	3,506	61,800	61,900	3,834	3,772	3,896
49,900	50,000	3,060	2,998	3,123	55,900	56,000	3,450	3,388	3,513	61,900	62,000	3,840	3,778	3,903
50,000					56,000					62,000				
50,000	50,100	3,067	3,005	3,129	56,000	56,100	3,457	3,395	3,519	62,000	62,100	3,847	3,785	3,909
50,100	50,200	3,073	3,011	3,136	56,100	56,200	3,463	3,401	3,526	62,100	62,200	3,853	3,791	3,916
50,200	50,300	3,080	3,018	3,142	56,200	56,300	3,470	3,408	3,532	62,200	62,300	3,860	3,798	3,922
50,300	50,400	3,086	3,024	3,149	56,300	56,400	3,476	3,414	3,539	62,300	62,400	3,866	3,804	3,929
50,400	50,500	3,093	3,031	3,155	56,400	56,500	3,483	3,421	3,545	62,400	62,500	3,873	3,811	3,935
50,500	50,600	3,099	3,037	3,162	56,500	56,600	3,489	3,427	3,552	62,500	62,600	3,879	3,817	3,942
50,600	50,700	3,106	3,044	3,168	56,600	56,700	3,496	3,434	3,558	62,600	62,700	3,886	3,824	3,948
50,700	50,800	3,112	3,050	3,175	56,700	56,800	3,502	3,440	3,565	62,700	62,800	3,892	3,830	3,955
50,800	50,900	3,119	3,057	3,181	56,800	56,900	3,509	3,447	3,571	62,800	62,900	3,899	3,837	3,961
50,900	51,000	3,125	3,063	3,188	56,900	57,000	3,515	3,453	3,578	62,900	63,000	3,905	3,843	3,968
51,000					57,000					63,000				
51,000	51,100	3,132	3,070	3,194	57,000	57,100	3,522	3,460	3,584	63,000	63,100	3,912	3,850	3,974
51,100	51,200	3,138	3,076	3,201	57,100	57,200	3,528	3,466	3,591	63,100	63,200	3,918	3,856	3,981
51,200	51,300	3,145	3,083	3,207	57,200	57,300	3,535	3,473	3,597	63,200	63,300	3,925	3,863	3,987
51,300	51,400	3,151	3,089	3,214	57,300	57,400	3,541	3,479	3,604	63,300	63,400	3,931	3,869	3,994
51,400	51,500	3,158	3,096	3,220	57,400	57,500	3,548	3,486	3,610	63,400	63,500	3,938	3,876	4,000
51,500	51,600	3,164	3,102	3,227	57,500	57,600	3,554	3,492	3,617	63,500	63,600	3,944	3,882	4,007
51,600	51,700	3,171	3,109	3,233	57,600	57,700	3,561	3,499	3,623	63,600	63,700	3,951	3,889	4,013
51,700	51,800	3,177	3,115	3,240	57,700	57,800	3,567	3,505	3,630	63,700	63,800	3,957	3,895	4,020
51,800	51,900	3,184	3,122	3,246	57,800	57,900	3,574	3,512	3,636	63,800	63,900	3,964	3,902	4,026
51,900	52,000	3,190	3,128	3,253	57,900	58,000	3,580	3,518	3,643	63,900	64,000	3,970	3,908	4,033
52,000					58,000					64,000				
52,000	52,100	3,197	3,135	3,259	58,000	58,100	3,587	3,525	3,649	64,000	64,100	3,977	3,915	4,039
52,100	52,200	3,203	3,141	3,266	58,100	58,200	3,593	3,531	3,656	64,100	64,200	3,983	3,921	4,046
52,200	52,300	3,210	3,148	3,272	58,200	58,300	3,600	3,538	3,662	64,200	64,300	3,990	3,928	4,052
52,300	52,400	3,216	3,154	3,279	58,300	58,400	3,606	3,544	3,669	64,300	64,400	3,996	3,934	4,059
52,400	52,500	3,223	3,161	3,285	58,400	58,500	3,613	3,551	3,675	64,400	64,500	4,003	3,941	4,065
52,500	52,600	3,229	3,167	3,292	58,500	58,600	3,619	3,557	3,682	64,500	64,600	4,009	3,947	4,072
52,600	52,700	3,236	3,174	3,298	58,600	58,700	3,626	3,564	3,688	64,600	64,700	4,016	3,954	4,078
52,700	52,800	3,242	3,180	3,305	58,700	58,800	3,632	3,570	3,695	64,700	64,800	4,022	3,960	4,085
52,800	52,900	3,249	3,187	3,311	58,800	58,900	3,639	3,577	3,701	64,800	64,900	4,029	3,967	4,091
52,900	53,000	3,255	3,193	3,318	58,900	59,000	3,645	3,583	3,708	64,900	65,000	4,035	3,973	4,098

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 —			
65,000					71,000					77,000				
65,000	65,100	4,042	3,980	4,104	71,000	71,100	4,432	4,370	4,494	77,000	77,100	4,822	4,760	4,884
65,100	65,200	4,048	3,986	4,111	71,100	71,200	4,438	4,376	4,501	77,100	77,200	4,828	4,766	4,891
65,200	65,300	4,055	3,993	4,117	71,200	71,300	4,445	4,383	4,507	77,200	77,300	4,835	4,773	4,897
65,300	65,400	4,061	3,999	4,124	71,300	71,400	4,451	4,389	4,514	77,300	77,400	4,841	4,779	4,904
65,400	65,500	4,068	4,006	4,130	71,400	71,500	4,458	4,396	4,520	77,400	77,500	4,848	4,786	4,910
65,500	65,600	4,074	4,012	4,137	71,500	71,600	4,464	4,402	4,527	77,500	77,600	4,854	4,792	4,917
65,600	65,700	4,081	4,019	4,143	71,600	71,700	4,471	4,409	4,533	77,600	77,700	4,861	4,799	4,923
65,700	65,800	4,087	4,025	4,150	71,700	71,800	4,477	4,415	4,540	77,700	77,800	4,867	4,805	4,930
65,800	65,900	4,094	4,032	4,156	71,800	71,900	4,484	4,422	4,546	77,800	77,900	4,874	4,812	4,936
65,900	66,000	4,100	4,038	4,163	71,900	72,000	4,490	4,428	4,553	77,900	78,000	4,880	4,818	4,943
66,000					72,000					78,000				
66,000	66,100	4,107	4,045	4,169	72,000	72,100	4,497	4,435	4,559	78,000	78,100	4,887	4,825	4,949
66,100	66,200	4,113	4,051	4,176	72,100	72,200	4,503	4,441	4,566	78,100	78,200	4,893	4,831	4,956
66,200	66,300	4,120	4,058	4,182	72,200	72,300	4,510	4,448	4,572	78,200	78,300	4,900	4,838	4,962
66,300	66,400	4,126	4,064	4,189	72,300	72,400	4,516	4,454	4,579	78,300	78,400	4,906	4,844	4,969
66,400	66,500	4,133	4,071	4,195	72,400	72,500	4,523	4,461	4,585	78,400	78,500	4,913	4,851	4,975
66,500	66,600	4,139	4,077	4,202	72,500	72,600	4,529	4,467	4,592	78,500	78,600	4,919	4,857	4,982
66,600	66,700	4,146	4,084	4,208	72,600	72,700	4,536	4,474	4,598	78,600	78,700	4,926	4,864	4,988
66,700	66,800	4,152	4,090	4,215	72,700	72,800	4,542	4,480	4,605	78,700	78,800	4,932	4,870	4,995
66,800	66,900	4,159	4,097	4,221	72,800	72,900	4,549	4,487	4,611	78,800	78,900	4,939	4,877	5,001
66,900	67,000	4,165	4,103	4,228	72,900	73,000	4,555	4,493	4,618	78,900	79,000	4,945	4,883	5,008
67,000					73,000					79,000				
67,000	67,100	4,172	4,110	4,234	73,000	73,100	4,562	4,500	4,624	79,000	79,100	4,952	4,890	5,014
67,100	67,200	4,178	4,116	4,241	73,100	73,200	4,568	4,506	4,631	79,100	79,200	4,958	4,896	5,021
67,200	67,300	4,185	4,123	4,247	73,200	73,300	4,575	4,513	4,637	79,200	79,300	4,965	4,903	5,027
67,300	67,400	4,191	4,129	4,254	73,300	73,400	4,581	4,519	4,644	79,300	79,400	4,971	4,909	5,034
67,400	67,500	4,198	4,136	4,260	73,400	73,500	4,588	4,526	4,650	79,400	79,500	4,978	4,916	5,040
67,500	67,600	4,204	4,142	4,267	73,500	73,600	4,594	4,532	4,657	79,500	79,600	4,984	4,922	5,047
67,600	67,700	4,211	4,149	4,273	73,600	73,700	4,601	4,539	4,663	79,600	79,700	4,991	4,929	5,053
67,700	67,800	4,217	4,155	4,280	73,700	73,800	4,607	4,545	4,670	79,700	79,800	4,997	4,935	5,060
67,800	67,900	4,224	4,162	4,286	73,800	73,900	4,614	4,552	4,676	79,800	79,900	5,004	4,942	5,066
67,900	68,000	4,230	4,168	4,293	73,900	74,000	4,620	4,558	4,683	79,900	80,000	5,010	4,948	5,073
68,000					74,000					80,000				
68,000	68,100	4,237	4,175	4,299	74,000	74,100	4,627	4,565	4,689	80,000	80,100	5,017	4,955	5,079
68,100	68,200	4,243	4,181	4,306	74,100	74,200	4,633	4,571	4,696	80,100	80,200	5,023	4,961	5,086
68,200	68,300	4,250	4,188	4,312	74,200	74,300	4,640	4,578	4,702	80,200	80,300	5,030	4,968	5,092
68,300	68,400	4,256	4,194	4,319	74,300	74,400	4,646	4,584	4,709	80,300	80,400	5,036	4,974	5,099
68,400	68,500	4,263	4,201	4,325	74,400	74,500	4,653	4,591	4,715	80,400	80,500	5,043	4,981	5,105
68,500	68,600	4,269	4,207	4,332	74,500	74,600	4,659	4,597	4,722	80,500	80,600	5,049	4,987	5,112
68,600	68,700	4,276	4,214	4,338	74,600	74,700	4,666	4,604	4,728	80,600	80,700	5,056	4,994	5,118
68,700	68,800	4,282	4,220	4,345	74,700	74,800	4,672	4,610	4,735	80,700	80,800	5,062	5,000	5,125
68,800	68,900	4,289	4,227	4,351	74,800	74,900	4,679	4,617	4,741	80,800	80,900	5,069	5,007	5,131
68,900	69,000	4,295	4,233	4,358	74,900	75,000	4,685	4,623	4,748	80,900	81,000	5,075	5,013	5,138
69,000					75,000					81,000				
69,000	69,100	4,302	4,240	4,364	75,000	75,100	4,692	4,630	4,754	81,000	81,100	5,082	5,020	5,144
69,100	69,200	4,308	4,246	4,371	75,100	75,200	4,698	4,636	4,761	81,100	81,200	5,088	5,026	5,151
69,200	69,300	4,315	4,253	4,377	75,200	75,300	4,705	4,643	4,767	81,200	81,300	5,095	5,033	5,157
69,300	69,400	4,321	4,259	4,384	75,300	75,400	4,711	4,649	4,774	81,300	81,400	5,101	5,039	5,164
69,400	69,500	4,328	4,266	4,390	75,400	75,500	4,718	4,656	4,780	81,400	81,500	5,108	5,046	5,170
69,500	69,600	4,334	4,272	4,397	75,500	75,600	4,724	4,662	4,787	81,500	81,600	5,114	5,052	5,177
69,600	69,700	4,341	4,279	4,403	75,600	75,700	4,731	4,669	4,793	81,600	81,700	5,121	5,059	5,183
69,700	69,800	4,347	4,285	4,410	75,700	75,800	4,737	4,675	4,800	81,700	81,800	5,127	5,065	5,190
69,800	69,900	4,354	4,292	4,416	75,800	75,900	4,744	4,682	4,806	81,800	81,900	5,134	5,072	5,196
69,900	70,000	4,360	4,298	4,423	75,900	76,000	4,750	4,688	4,813	81,900	82,000	5,140	5,078	5,203
70,000					76,000					82,000				
70,000	70,100	4,367	4,305	4,429	76,000	76,100	4,757	4,695	4,819	82,000	82,100	5,147	5,085	5,209
70,100	70,200	4,373	4,311	4,436	76,100	76,200	4,763	4,701	4,826	82,100	82,200	5,153	5,091	5,216
70,200	70,300	4,380	4,318	4,442	76,200	76,300	4,770	4,708	4,832	82,200	82,300	5,160	5,098	5,222
70,300	70,400	4,386	4,324	4,449	76,300	76,400	4,776	4,714	4,839	82,300	82,400	5,166	5,104	5,229
70,400	70,500	4,393	4,331	4,455	76,400	76,500	4,783	4,721	4,845	82,400	82,500	5,173	5,111	5,235
70,500	70,600	4,399	4,337	4,462	76,500	76,600	4,789	4,727	4,852	82,500	82,600	5,179	5,117	5,242
70,600	70,700	4,406	4,344	4,468	76,600	76,700	4,796	4,734	4,858	82,600	82,700	5,186	5,124	5,248
70,700	70,800	4,412	4,350	4,475	76,700	76,800	4,802	4,740	4,865	82,700	82,800	5,192	5,130	5,255
70,800	70,900	4,419	4,357	4,481	76,800	76,900	4,809	4,747	4,871	82,800	82,900	5,199	5,137	5,261
70,900	71,000	4,425	4,363	4,488	76,900	77,000	4,815	4,753	4,878	82,900	83,000	5,205	5,143	5,268

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 —			
83,000					89,000					95,000				
83,000	83,100	5,212	5,150	5,275	89,000	89,100	5,602	5,540	5,680	95,000	95,100	5,992	5,930	6,085
83,100	83,200	5,218	5,156	5,281	89,100	89,200	5,608	5,546	5,686	95,100	95,200	5,998	5,936	6,091
83,200	83,300	5,225	5,163	5,288	89,200	89,300	5,615	5,553	5,693	95,200	95,300	6,005	5,943	6,098
83,300	83,400	5,231	5,169	5,295	89,300	89,400	5,621	5,559	5,700	95,300	95,400	6,011	5,949	6,105
83,400	83,500	5,238	5,176	5,302	89,400	89,500	5,628	5,566	5,707	95,400	95,500	6,018	5,956	6,112
83,500	83,600	5,244	5,182	5,308	89,500	89,600	5,634	5,572	5,713	95,500	95,600	6,024	5,962	6,118
83,600	83,700	5,251	5,189	5,315	89,600	89,700	5,641	5,579	5,720	95,600	95,700	6,031	5,969	6,125
83,700	83,800	5,257	5,195	5,322	89,700	89,800	5,647	5,585	5,727	95,700	95,800	6,037	5,975	6,132
83,800	83,900	5,264	5,202	5,329	89,800	89,900	5,654	5,592	5,734	95,800	95,900	6,044	5,982	6,139
83,900	84,000	5,270	5,208	5,335	89,900	90,000	5,660	5,598	5,740	95,900	96,000	6,050	5,988	6,145
84,000					90,000					96,000				
84,000	84,100	5,277	5,215	5,342	90,000	90,100	5,667	5,605	5,747	96,000	96,100	6,057	5,995	6,152
84,100	84,200	5,283	5,221	5,349	90,100	90,200	5,673	5,611	5,754	96,100	96,200	6,063	6,001	6,159
84,200	84,300	5,290	5,228	5,356	90,200	90,300	5,680	5,618	5,761	96,200	96,300	6,070	6,008	6,166
84,300	84,400	5,296	5,234	5,362	90,300	90,400	5,686	5,624	5,767	96,300	96,400	6,076	6,014	6,172
84,400	84,500	5,303	5,241	5,369	90,400	90,500	5,693	5,631	5,774	96,400	96,500	6,083	6,021	6,179
84,500	84,600	5,309	5,247	5,376	90,500	90,600	5,699	5,637	5,781	96,500	96,600	6,089	6,027	6,186
84,600	84,700	5,316	5,254	5,383	90,600	90,700	5,706	5,644	5,788	96,600	96,700	6,096	6,034	6,193
84,700	84,800	5,322	5,260	5,389	90,700	90,800	5,712	5,650	5,794	96,700	96,800	6,102	6,040	6,199
84,800	84,900	5,329	5,267	5,396	90,800	90,900	5,719	5,657	5,801	96,800	96,900	6,109	6,047	6,206
84,900	85,000	5,335	5,273	5,403	90,900	91,000	5,725	5,663	5,808	96,900	97,000	6,115	6,053	6,213
85,000					91,000					97,000				
85,000	85,100	5,342	5,280	5,410	91,000	91,100	5,732	5,670	5,815	97,000	97,100	6,122	6,060	6,220
85,100	85,200	5,348	5,286	5,416	91,100	91,200	5,738	5,676	5,821	97,100	97,200	6,128	6,066	6,226
85,200	85,300	5,355	5,293	5,423	91,200	91,300	5,745	5,683	5,828	97,200	97,300	6,135	6,073	6,233
85,300	85,400	5,361	5,299	5,430	91,300	91,400	5,751	5,689	5,835	97,300	97,400	6,141	6,079	6,240
85,400	85,500	5,368	5,306	5,437	91,400	91,500	5,758	5,696	5,842	97,400	97,500	6,148	6,086	6,247
85,500	85,600	5,374	5,312	5,443	91,500	91,600	5,764	5,702	5,848	97,500	97,600	6,154	6,092	6,253
85,600	85,700	5,381	5,319	5,450	91,600	91,700	5,771	5,709	5,855	97,600	97,700	6,161	6,099	6,260
85,700	85,800	5,387	5,325	5,457	91,700	91,800	5,777	5,715	5,862	97,700	97,800	6,167	6,105	6,267
85,800	85,900	5,394	5,332	5,464	91,800	91,900	5,784	5,722	5,869	97,800	97,900	6,174	6,112	6,274
85,900	86,000	5,400	5,338	5,470	91,900	92,000	5,790	5,728	5,875	97,900	98,000	6,180	6,118	6,280
86,000					92,000					98,000				
86,000	86,100	5,407	5,345	5,477	92,000	92,100	5,797	5,735	5,882	98,000	98,100	6,187	6,125	6,287
86,100	86,200	5,413	5,351	5,484	92,100	92,200	5,803	5,741	5,889	98,100	98,200	6,193	6,131	6,294
86,200	86,300	5,420	5,358	5,491	92,200	92,300	5,810	5,748	5,896	98,200	98,300	6,200	6,138	6,301
86,300	86,400	5,426	5,364	5,497	92,300	92,400	5,816	5,754	5,902	98,300	98,400	6,206	6,144	6,307
86,400	86,500	5,433	5,371	5,504	92,400	92,500	5,823	5,761	5,909	98,400	98,500	6,213	6,151	6,314
86,500	86,600	5,439	5,377	5,511	92,500	92,600	5,829	5,767	5,916	98,500	98,600	6,219	6,157	6,321
86,600	86,700	5,446	5,384	5,518	92,600	92,700	5,836	5,774	5,923	98,600	98,700	6,226	6,164	6,328
86,700	86,800	5,452	5,390	5,524	92,700	92,800	5,842	5,780	5,929	98,700	98,800	6,232	6,170	6,334
86,800	86,900	5,459	5,397	5,531	92,800	92,900	5,849	5,787	5,936	98,800	98,900	6,239	6,177	6,341
86,900	87,000	5,465	5,403	5,538	92,900	93,000	5,855	5,793	5,943	98,900	99,000	6,245	6,183	6,348
87,000					93,000					99,000				
87,000	87,100	5,472	5,410	5,545	93,000	93,100	5,862	5,800	5,950	99,000	99,100	6,252	6,190	6,355
87,100	87,200	5,478	5,416	5,551	93,100	93,200	5,868	5,806	5,956	99,100	99,200	6,258	6,196	6,361
87,200	87,300	5,485	5,423	5,558	93,200	93,300	5,875	5,813	5,963	99,200	99,300	6,265	6,203	6,368
87,300	87,400	5,491	5,429	5,565	93,300	93,400	5,881	5,819	5,970	99,300	99,400	6,271	6,209	6,375
87,400	87,500	5,498	5,436	5,572	93,400	93,500	5,888	5,826	5,977	99,400	99,500	6,278	6,216	6,382
87,500	87,600	5,504	5,442	5,578	93,500	93,600	5,894	5,832	5,983	99,500	99,600	6,284	6,222	6,388
87,600	87,700	5,511	5,449	5,585	93,600	93,700	5,901	5,839	5,990	99,600	99,700	6,291	6,229	6,395
87,700	87,800	5,517	5,455	5,592	93,700	93,800	5,907	5,845	5,997	99,700	99,800	6,297	6,235	6,402
87,800	87,900	5,524	5,462	5,599	93,800	93,900	5,914	5,852	6,004	99,800	99,900	6,304	6,242	6,409
87,900	88,000	5,530	5,468	5,605	93,900	94,000	5,920	5,858	6,010	99,900	100,000	6,310	6,248	6,415
88,000					94,000					<div style="border: 1px solid black; border-radius: 50%; padding: 20px; width: fit-content; margin: 0 auto;"> <p>\$100,000 or over — use the Tax Rate Schedules on page 37</p> </div>				
88,000	88,100	5,537	5,475	5,612	94,000	94,100	5,927	5,865	6,017					
88,100	88,200	5,543	5,481	5,619	94,100	94,200	5,933	5,871	6,024					
88,200	88,300	5,550	5,488	5,626	94,200	94,300	5,940	5,878	6,031					
88,300	88,400	5,556	5,494	5,632	94,300	94,400	5,946	5,884	6,037					
88,400	88,500	5,563	5,501	5,639	94,400	94,500	5,953	5,891	6,044					
88,500	88,600	5,569	5,507	5,646	94,500	94,600	5,959	5,897	6,051					
88,600	88,700	5,576	5,514	5,653	94,600	94,700	5,966	5,904	6,058					
88,700	88,800	5,582	5,520	5,659	94,700	94,800	5,972	5,910	6,064					
88,800	88,900	5,589	5,527	5,666	94,800	94,900	5,979	5,917	6,071					
88,900	89,000	5,595	5,533	5,673	94,900	95,000	5,985	5,923	6,078					

2002 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:		Fill in on Form 1, line 19	
<i>at least</i>	<i>but less than</i>	▼	<i>of the amount over –</i>
\$100,000	\$124,200	\$6,313.70 + 6.50%	... \$100,000
124,200	or over	7,886.70 + 6.75%	... 124,200

Schedule Y ---

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

If Form 1, line 18, is:		Fill in on Form 1, line 19	
<i>at least</i>	<i>but less than</i>	▼	<i>of the amount over –</i>
\$100,000	\$165,600	\$ 6,251.60 + 6.50%	... \$100,000
165,600	or over	10,515.60 + 6.75%	... 165,600

Schedule Z ---

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

If Form 1, line 18, is:		Fill in on Form 1, line 19	
<i>at least</i>	<i>but less than</i>	▼	<i>of the amount over –</i>
\$100,000	or over	\$6,418.80 + 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, 2002. 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	MENOMONIE INDIAN	3434	PITTSVILLE	4368	STURGEON BAY	5642
ALMA	0084	COLEMAN	1169	HARTFORD UHS	*	MENOMONIE 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	INDEPENDENCE	2632	MONONA GROVE	3675	PRINCETON	4606		
AUBURNDALE	0203	DELVAN-DARIEN	1380	IOLA-SCANDINAVIA	2639	MONROE	3682	PULASKI	4613	UNION GROVE UHS	*
AUGUSTA	0217	DENMARK	1407	IOWA-GRANT	2646	MONTICELLO	3689			UNITY	0238
		DE PERE	1414	ITHACA	2660	MONTICELLO	3696	RACINE	4620		
BALDWIN-WOODVILLE	0231	DE SOTO	1421	JANESVILLE	2695	MOSINEE	3787	RANDOLPH	4634	VALDERS	5866
BANGOR	0245	DODGELAND	2744	JEFFERSON	2702	MOUNT HOREB	3794	RANDOM LAKE	4641	VERONA	5901
BARABOO	0280	DODGEVILLE	1428	JOHNSON CREEK	2730	MUKWONAGO	3822	REEDSBURG	4753	VIROQUA	5985
BARNEVELD	0287	DRUMMOND	1491	JUDA	2737	MUSKEGO-NORWAY	3857	REEDSVILLE	4760		
BARRON	0308	DURAND	1499			NECEDAH	3871	RHINELANDER	4781	WABENO	5992
BAYFIELD	0315	EAST TROY	1540	KAUKAUNA	2758	NEENAH	3892	RIB LAKE	4795	WASHBURN	6027
BEAVER DAM	0336	EAU CLAIRE	1554	KENOSHA	2793	NEILLSVILLE	3899	RICE LAKE	4802	WASHINGTON	6069
BEECHER-DUNBAR-		EDGAR	1561	KETTLE MORAINE	1376	NEKOOSA	3906	RICHLAND	4851	WATERFORD UHS	*
PEMBINE	4263	EDGERTON	1568	KEWASKUM	2800	NEW AUBURN	3920	RIO	4865	WATERLOO	6118
BELLEVILLE	0350	ELCHO	1582	KEWAUNEE	2814	NEW BERLIN	3925	RIPON	4872	WATERTOWN	6125
BELMONT	0364	ELEVA-STURM	1600	KICKAPOO	5960	NEW GLARUS	3934	RIVERDALE	3850	WAUKESHA	6174
BELOIT	0413	ELKHART LAKE-		KIEL	2828	NEW HOLSTEIN	3941	RIVER FALLS	4893	WAUNAQUEE	6181
BELOIT TURNER	0422	GLENBEULAH	1631	KIMBERLY	2835	NEW LISBON	3948	RIVER RIDGE	4904	WAUPACA	6195
BENTON	0427	ELKHORN	1638	KOHLER	2842	NEW LONDON	3955	RIVER VALLEY	5523	WAUPUN	6216
BERLIN	0434	ELK MOUND	1645	LA CROSSE	2849	NEW RICHMOND	3962	ROSENDALE-		WAUSAU	6223
BIG FOOT UHS	*	ELLSWORTH	1659	LADYSMITH-HAWKINS	2856	NIAGARA	3969	BRANDON	4956	WAUSAUKEE	6230
BIRCHWOOD	0441	ELMBROOK	0714	LA FARGE	2863	NICOLET UHS		ROSHOLT	4963	WAUTOMA	6237
BLACK HAWK	2240	EVANSVILLE	1694	LAKE GENEVA-		NORRIS	3976	ROYALL	1673	WAUWATOSA	6244
BLACK RIVER FALLS	0476	FALL CREEK	1729	GENOA CITY UHS	*	NORTH CRAWFORD	2016	SAINT CROIX		WAUZEKA-STEUBEN	6251
BLAIR-TAYLOR	0485	FALL RIVER	1736	LAKE HOLCOMBE	2891	NORTH FOND DU LAC	3983	CENTRAL	2422	WEBSTER	6293
BLOOMER	0497	FENNIMORE	1813	LAKELAND UHS		NORTHERN OZAUKEE	1945	SAINT CROIX FALLS	5019	WEST ALLIS	6300
BONDUEL	0602	FLAMBEAU	5757	LAKE MILLS	2898	NORTHLAND PINES	1526	SAINT FRANCIS	5026	WEST BEND	6307
BOSCobel AREA	0609	FLORENCE	1855	LANCASTER	2912	NORTHWOOD	3654	SAUK PRAIRIE	5100	WESTBY	6321
BOWLER	0623	FOND DU LAC	1862	LAONA	2940	NORWALK-ONTARIO-		SENECA	5124	WEST DE PERE	6328
BOYCEVILLE	0637	FORT ATKINSON	1883	LENA	2961	WILTON	3990	SEVASTOPOL	5130	WESTFIELD	6335
BRILLION	0658	FRANKLIN	1900	LITTLE CHUTE	3129	OAK CREEK-		SEYMOUR	5138	WESTON	6354
BRODHEAD	0700	FREDERIC	1939	LODI	3150	FRANKLIN	4018	SHAWANO-GRESHAM	5264	WEST SALEM	6370
BROWN DEER	0721	FREEDOM	1953	LOMIRA	3171	OAKFALL	4025	SHEBOGAN	5271	WEYERHAEUSER	6410
BROWN	0735			LOYAL	3206	OCONOMOWOC	4060	SHEBOGAN FALLS	5278	WHITEFISH BAY	6419
BURLINGTON	0777			LUCK	3213	OCANTO	4067	SHELL LAKE	5306	WHITEHALL	6426
BUTTERNUT	0840			LUXEMBURG-CASCO	3220	OCANTO FALLS	4074	SHIOCTON	5348	WHITE LAKE	6440
						OMRO	4088	SHOREWOOD	5355	WHITEWATER	6461
CADOTT	0870	GALESVILLE-ETTRICK-				ONALASKA	4095	SHULLSBURG	5362	WHITNALL	6470
CAMBRIA-FRIESLAND	0882	TRIMPEALEAU	2009			OOSTBURG	4137	SIREN	5376	WILD ROSE	6475
CAMBRIDGE	0896	GERMANTOWN	2058			OREGON	4144	SLINGER	5390	WILLIAMS BAY	6482
CAMERON	0903	GIBRALTAR	2114	MADISON	3269	OSCEOLA	4165	SOLON SPRINGS	5397	WILMOT UHS	*
CAMPBELLSPORT	0910	GILLET	2128	MANAWA	3276	OSHKOSH	4179	SOMERSET	5432	WINNECONNE	6608
CASHTON	0980	GILMANTON	2142	MAPLE	3297	OSSEO-FAIRCHILD	4186	SOUTH MILWAUKEE	5439	WINTER	6615
CASSVILLE	0994	GLENWOOD CITY	2198	MARATHON CITY	3304	OWEN-WITHEE	4207	SOUTH SHORE	4522	WISCONSIN DELLS	6678
CEDARBURG	1015	GLIDDEN	2205	MARINETTE	3311			SOUTHERN DOOR CO	5457	WISCONSIN HEIGHTS	0469
CEDAR GROVE-		GOODMAN-		MARION	3318			SOUTHWESTERN		WISCONSIN RAPIDS	6685
BELGIUM	1029	ARMSTRONG	2212	MARKESAN	3325	PALMYRA-EAGLE	4221	WISCONSIN	2485	WITTENBERG	
CENTRAL/WESTOSHA	*	GRAFTON	2217	MARSHALL	3332	PARDEEVILLE	4228	SPARTA	5460	BIRNAMWOOD	6692
CHETEK	1078	GRANTON	2226	MARSHFIELD	3339	PARK FALLS	4242	SPENCER	5467	WONEWOC-UNION	
CHILTON	1085	GRANTSBURG	2233	MAUSTON	3360	PARKVIEW	4151	SPOONER	5474	CENTER	6713
CHIPPEWA FALLS	1092	GREEN BAY	2289	MAYVILLE	3367	PECATONICA	0490	SPRING VALLEY	5586	WRIGHTSTOWN	6734
CASHVILLE	0994	GREENDALE	2296	MCFARLAND	3381	PEPIN	4270	STANLEY-BOYD	5593		
CEDARBURG	1015	GREENFIELD	2303	MEDFORD	3409	PESHITGO	4305	STEVENS POINT	5607		
CEDAR GROVE-											
BELGIUM	1029										
CENTRAL/WESTOSHA	*										
CHETEK	1078										
CHILTON	1085										
CHIPPEWA FALLS	1092										
CLAYTON	1120										
CLEAR LAKE	1127										
CLINTON	1134										

*This is a "Union High School" district. Refer to Section II of this listing and determine the number of your elementary school district.

SECTION II--SCHOOL DISTRICTS OPERATING ONLY ELEMENTARY SCHOOLS

BOULDER JCT, JT #1	0616	GENOA CITY, JT #2	2051	LAKE COUNTRY	3862	NORTH CAPE	4690	TREVOR	5061	WASHINGTON-	
BRIGHTON, #1	0657	GLENDALE-		LAKE GENEVA, JT #1	2885	NORTH LAKE	3514	SALEM	5068	CALDWELL	6104
BRISTOL, #1	0665	RIVER HILLS	2184	LINN, JT #4	3087	NORWAY, JT #7	4011	SHARON, JT #11	5258	WATERFORD, JT #1	6113
DOVER, #1	1449	HARTFORD, JT #1	2443	LINN, JT #6	3094	PARIS, JT #1	4235	SILVER LAKE, JT #1	5369	WHEATLAND, JT #1	6412
ERIN	1687	HARTLAND-		MAPLE DALE-		RANDALL, JT #1	4627	STONE BANK	3542	WILMOT GRADE	5075
FONTANA, JT #8	1870	LAKESIDE, JT #3	2460	INDIAN HILL	1897	RAYMOND, #14	4686	SWALLOW	3510	WOODRUFF, JT #1	6720
FOX POINT, JT #2	1890	HERMAN, #22	2523	MERTON COMMUNITY	3528	RICHFIELD, JT #1	4820	TWIN LAKES, #4	5817	YORKVILLE, JT #2	6748
FRIESS LAKE	4843	LAC DU		MINOCQUA, JT #1	3640	RICHMOND	3122	UNION GROVE, JT #1	5859		
GENEVA, JT #4	2044	FLAMBEAU, #1	1848	NEOSHO, JT #3	3913	RUBICON, JT #6	4998	WALWORTH, JT #1	6022		