

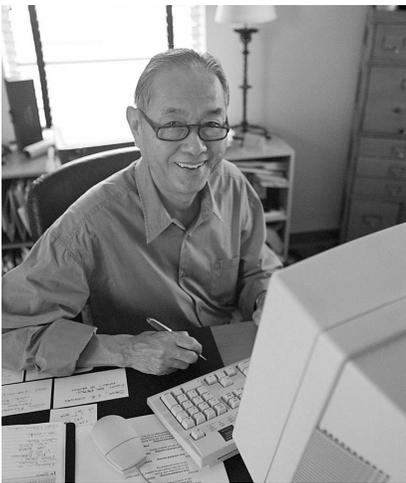
1A & WI-Z

Wisconsin income tax

Form 1A & WI-Z 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 7.
- 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 5.
- 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 5.

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 8.
- 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 11.

**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.

Who Must File

Refer to the table to see if you must 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 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:

- Note**
- You could be claimed as a dependent on someone else's return and either of the following applies:
 - Your gross income was more than \$750 and it included at least \$251 of unearned income, or
 - 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
 - \$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 a medical savings account.

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

- 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 don't have to file, you should file to get a refund if:

- You had Wisconsin income tax withheld from your wages.
- You paid estimated taxes for 2002.
- You can take the earned income credit.

Electronic Filing

Electronic filing is the fastest way to get your federal and state income tax refunds. If you choose to have your 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 Wisconsin income tax return 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.

Wisconsin also has a TeleFile system. TeleFile allows taxpayers to e-file by telephone. Most taxpayers who are eligible to use Form WI-Z are also eligible to use TeleFile.

Which Form To File For 2002

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

You may file Form WI-Z if you:	You may file Form 1A if you:	You must file Form 1 if you:	You must file Form 1NPR if you:
<ul style="list-style-type: none"> File federal Form 1040EZ or file your federal return using TeleFile <i>AND</i> Were a Wisconsin resident all year <i>AND</i> Did not have interest income from state, municipal, or U.S. bonds <i>AND</i> Did not receive unemployment compensation <i>AND</i> Are not claiming any credits other than Wisconsin tax withheld from wages, renter's and homeowner's school property tax credit, working families tax credit, or the married couple credit <i>AND</i> Are not claiming Wisconsin homestead credit. 	<ul style="list-style-type: none"> Were single all year or married and file a joint return or as head of household <i>AND</i> Were a Wisconsin resident all year <i>AND</i> Have income only from wages, salaries, tips, scholarships and fellowships, interest, dividends, 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 the itemized deduction credit, credit for tax paid to another state, historic rehabilitation credit, or credit for repayment of income previously taxed <i>AND</i> Are not subject to a Wisconsin penalty on an IRA, qualified retirement plan, or a 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, historic preservation, tax paid to another state, or repayment of income previously taxed <i>OR</i> Are subject to a Wisconsin penalty on an IRA, qualified retirement plan, or a 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"> You intend to abandon your old domicile and take actions consistent with that intent, <i>AND</i> You intend to acquire a new domicile and take actions consistent with that intent, <i>AND</i> You are physically present in the new domicile.

If you were not invited to use TeleFile (by having received a special TeleFile booklet from the department) and you want to try it, contact the department's customer assistance office in Madison (see below) to determine if you are eligible.

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 1A or WI-Z, 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).

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 1A or WI-Z.)

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, La Crosse, Lancaster, Marinette, Oshkosh, Racine, Rhinelander, Rice Lake, Sheboygan, Superior, Tomah, Waukesha, Wausau, and Wisconsin Rapids.

Internet Address You may 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:

- Download forms, instructions, and publications
- See answers to frequently asked questions
- Send us comments or request help by e-mail

FAX To receive tax forms and publications by fax, call the department from the telephone connected to your fax machine at (608) 261-6229.

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
(414) 227-4907 in Milwaukee

Visit our Internet Web Site: www.dor.state.wi.us

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

You may call one of the above numbers or write to Department of Revenue, Mail Stop 5-77, 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, 7 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.

Form WI-Z

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

Form 1A

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

Note Use black ink to complete the copy of the form that you file with the department.

■ 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 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.

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

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

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.

Note If you are married and your filing status is 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 4 for how to get this publication.

■ 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.

■ School District Number

See the list of school district numbers on page 24. Fill in the number of the school district in which you lived on December 31, 2002.

■ 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 23 of Form 1A). 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.

■ Rounding Off to Whole Dollars

You will notice that the form has pre-printed 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 cents and increase amounts from 50 cents to 99 cents 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 Wages, Salaries, Tips, Etc.

Fill in on line 1 the amount from line 7 of your federal Form 1040A or 1040 or line 1 of Form 1040EZ. If you filed your federal return using TeleFile, use the amount shown as wages in box 1 of your W-2s.

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

Interest Worksheet

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

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

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

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

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

Unemployment Compensation Worksheet

Check one box

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

1. Fill in unemployment compensation from line 13 of federal Form 1040A (line 3 of Form 1040EZ, line 19 of Form 1040, or line D of your TeleFile Tax Record) 1. _____
2. Fill in your federal adjusted gross income from line 21 of federal Form 1040A (line 4 of Form 1040EZ, line 35 of Form 1040, or line I of your federal TeleFile Tax Record) 2. _____
3. Fill in \$18,000 if you checked box A; **or** -0- if you checked box B; **or** \$12,000 if you checked box C or D 3. _____
4. Fill in taxable social security benefits, if any, from line 14b of federal Form 1040A (line 20b of Form 1040) 4. _____
5. Fill in taxable refunds, credits, or offsets, if any, from line 10 of federal Form 1040 5. _____
6. Add lines 3, 4, and 5 6. _____
7. Subtract line 6 from line 2. If zero or less, fill in -0- here and on line 5 of Form 1A and do not complete lines 8 and 9. Otherwise, go on to line 8 7. _____
8. Fill in one-half of the amount on line 7 8. _____
9. Fill in the smaller amount of line 1 or line 8. Also fill in this amount on line 5 of Form 1A 9. _____

Line 2 Interest

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

Exceptions

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

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

Line 3 Ordinary Dividends

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

Note 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, do not include that portion on line 3.

Line 4 Capital Gain Distributions

Fill in 40% of the capital gain distribution that you reported on line 10 of federal Form 1040A or line 13 of Form 1040. (**Caution** If line 13 of Form 1040 includes an amount other than a capital gain distribution, you may not file Form 1A. You must file Form 1.)

Line 5 Unemployment Compensation

If you received unemployment compensation in 2002, you may have to pay tax on some or all of it. To see if any of the unemployment compensation paid to you is taxable, fill in the Unemployment Compensation Worksheet at left.

Line 6 Taxable IRA Distributions, Pensions and Annuities, and Social Security Benefits

Fill in on line 6 the total of your taxable IRA distributions, pensions and

annuities, and social security. Use the Retirement Benefit Worksheet on the top of this page to determine the amount to fill in.

Nontaxable retirement benefits The following retirement benefits are not taxable for Wisconsin:

- Up to 85% of social security benefits may be taxable on a federal return. Wisconsin does not tax any more than 50% of such benefits. 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 1040A or Form 1040 instructions. Is line 7 of your worksheet more than \$34,000 (\$44,000 if you are married filing a joint return)? If yes, you should fill in the Wisconsin Social Security Benefits Worksheet below. You can use this worksheet to see if any of the social security benefits that were taxable on your federal return are not taxable for Wisconsin.

Note The Wisconsin Social Security Benefits Worksheet refers to lines on the federal Social Security Benefits Worksheet that is in the federal Forms 1040A and 1040 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 does not tax railroad retirement benefits. Did you include an amount that you received from the U.S. Railroad Retirement Board in your federal income? If yes, fill in such amount on line 5 of the Retirement Benefit Worksheet.

If you included tier 1 railroad retirement benefits (RRB) as part of your taxable social security (SS), use the following formula to figure the amount to fill in.

Retirement Benefit Worksheet	
<i>(Keep for your records)</i>	
1. Fill in taxable IRA distributions from line 11b of federal Form 1040A or line 15b of Form 1040 . . .	1. _____
2. Fill in taxable pensions and annuities from line 12b of federal Form 1040A or line 16b of Form 1040	2. _____
3. Fill in taxable social security from line 14b of federal Form 1040A or line 20b of Form 1040 . .	3. _____
4. Add lines 1, 2, and 3	4. _____
5. Nontaxable retirement benefits (see instructions) .	5. _____
6. Subtract line 5 from line 4. Fill in here and on line 6 of Form 1A	6. _____

Tier 1 RRB Taxable Nontaxable
 Total tier 1 x SS* = tier 1 RRB
 RRB and SS

*From line 14b of federal Form 1040A or line 20b of Form 1040. If you used the Wisconsin Social Security Benefits Worksheet below, use the amount from line 5 of that worksheet.



- Wisconsin does not tax military retirement benefits or certain uniformed services retirement benefits. Include on line 5 of the Retirement Benefit Worksheet any retirement payments received from:

- (1) The U.S. military retirement system (including payments from the Retired Serviceman's Family Protection Plan).
- (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.

- Include on line 5 of the Retirement Benefit Worksheet any payments received from the retirement systems listed on page 8 provided:

- (1) You were retired from the system before January 1, 1964, OR
- (2) You were a member of the system as of December 31, 1963, retiring at a later date and payments you receive are from an account established before 1964, OR
- (3) You are receiving payments from the system as the beneficiary of an individual who met either condition 1 or 2.

The amount you fill in on line 5 of the worksheet cannot be more than the amount of such payments that you included in your federal income.

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

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** include any of the following as a nontaxable retirement benefit on line 5 of the Retirement Benefit Worksheet:

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

Example 1 You were a member of the Wisconsin State Teachers Retirement System as of December 31, 1963. You left teaching after 1963 and withdrew the allowable amount from your retirement account. 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 1960-1965. You were a member of the Wisconsin State Teachers Retirement System during that time. 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 membership in the Wisconsin State Teachers Retirement System is exempt. You may use the following formula to figure the exempt amount:

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

Note You may have received a separate Form 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.

Line 8 IRA Deduction

Fill in on line 8 the amount from line 17 of your federal Form 1040A or line 24 of federal Form 1040.

Line 9 Student Loan Interest Deduction

Fill in on line 9 the amount from line 18 of your federal Form 1040A or line 25 of federal Form 1040.

Line 12 Dependents

Note Check the box on line 12 if your parent (or someone else) can claim you as a dependent on his or her return. You must check the box even if that person chose not to claim you.

Line 13 Standard Deduction

Use the amount on line 11 to find the standard deduction for your filing status from the Standard Deduction Table on page 16. **But**, if you checked the box on line 12, your standard deduction may be limited. Use the worksheet below to figure the amount to fill in on line 13.

Line 15 Deduction for Exemptions

Use the Deduction for Exemptions Worksheet on the top of page 9 to determine your deduction for exemptions.

You may claim a personal exemption deduction 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** on page 9).

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 your dependents on line 5a of the worksheet and line 15b of Form 1A. Do **not** count yourself or your spouse as a dependent. Multiply the number of dependents 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 15c of Form 1A.

Standard Deduction Worksheet for Dependents	
A. Wages, salaries, and tips from line 1 of Form 1A. (Do not include taxable scholarships or fellowships not reported on a W-2).	A. _____
B. Addition amount	B. <u>250.</u>
C. Add lines A and B. If total is less than \$750, fill in \$750.	C. _____
D. Using the amount on line 11 of Form 1A, fill in the standard deduction for your filing status from table, page 16	D. _____
E. Fill in the SMALLER of line C or D here and on line 13 of Form 1A	E. _____

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 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 15b of Form 1A . . . → 5a. _____ x \$700 = . . . 5b. _____ .
- 6. Add lines 1 through 4 and 5b. Fill in here and on line 15a of Form 1A 6. _____ .

* See Exception below.

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 12, fill in -0- on lines 1 and 2 of the Deduction for Exemption Worksheet. 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.

■ **Line 17 Tax**

Use the amount on line 16 to find your tax in the Tax Table on pages 17-22. Fill in the amount of your tax on line 17.

EXCEPTION If the amount on line 16 is \$100,000 or more, use the Tax Rate Schedules on page 23 to compute your tax.

■ **Line 18 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 19 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 32.

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 credits claimed on lines 19a and 19b (lines 8a and 8b on Form WI-Z) cannot be more than \$300 (\$150 if 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 as Head of Household Each spouse may claim a credit. Each of you may use only your own property taxes and rent to figure the credit. The maximum credit allowable to each spouse is \$150.

Persons Who Jointly Own a Home or Share Rented Living Quarters When two or more persons (other than husband and wife) jointly own a home or share rented living quarters, each may claim a credit. However, the property taxes and rent paid must be divided between the owners or occupants. See the instructions for lines 19a and 19b.

■ **Line 19a (Line 8a on Form WI-Z) 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. Don't include rent paid for housing that is exempt from property taxes (for example, a university dormitory). (Property owned by a public housing authority is considered tax-exempt unless that authority makes payments in place of property taxes to the city or town in which it is located. If you live in public housing, you may wish to ask your manager about this.)

If your rent included food, housekeeping, medical, or other services, reduce your 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 that 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 10 to figure your credit. If heat was included in your rent, use Column 1 of the table. If heat was not included in your rent, use Column 2. Fill in your credit on line 19a (line 8a on Form WI-Z).

Exception If you paid both rent where heat was included and rent where heat was not included, complete the worksheet on page 10.

Renter's School Property Tax Credit Table*

If Rent Paid is:				Your Line 19a (Line 8a on Form WI-Z) Credit is:				If Rent Paid is:				Your Line 19a (Line 8a on Form WI-Z) Credit is:				If Rent Paid is:				Your Line 19a (Line 8a on Form WI-Z) 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 9.

Renter's Worksheet

(Complete only if Exception described on page 9 applies)

- Credit for rent with heat included (from Col. 1 of above Table) 1. _____
- Credit for rent where heat not included (from Col. 2 of above Table) 2. _____
- Add lines 1 and 2. Fill in on line 19a of Form 1A (line 8a of Form WI-Z)* 3. _____

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

Line 19b (Line 8b on Form WI-Z) 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 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 19a (line 8a on Form WI-Z).

- c. If you, or you and your spouse, owned a home jointly with one or more other persons, you may only use that portion of the property taxes that reflects your percentage of ownership. For example, if you and another person (not your spouse) jointly owned a home on which taxes of \$1,500 were paid, each of you would claim a credit based on \$750 of taxes.

Step 2 Use the Homeowner's School Property Tax Credit Table on this page to figure your credit. Fill in the amount of your credit on line 19b (line 8b on Form WI-Z).

Caution If you also claimed the renter's credit on line 19a (line 8a on Form WI-Z), the total of your renter's and homeowner's credits may not be more than \$300 (\$150 if married filing as head of household).

Line 20 (Line 9 of Form WI-Z) Working Families Tax Credit

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

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

Single or Head of Household

- If the amount on line 11 of Form 1A (line 1 of Form WI-Z) is \$9,000 or less, your working families tax credit is equal to your tax. Fill in the amount from line 17 of Form 1A (line 7 of Form WI-Z) on line 20 of Form 1A (line 9 of Form WI-Z).
- If the amount on line 11 of Form 1A (line 1 of Form WI-Z) is more than \$9,000 but less than \$10,000, use the worksheet on this page to compute your working families tax credit.
- If the amount on line 11 of Form 1A (line 1 of Form WI-Z) is \$10,000 or more, fill in 0 on line 20 (line 9 of Form WI-Z). You do not qualify for the working families tax credit.

Homeowner's School Property Tax Credit Table*

If Property Taxes are:											
Line 19b (Line 8b on Form WI-Z)			Line 19b (Line 8b on Form WI-Z)			Line 19b (Line 8b on Form WI-Z)			Line 19b (Line 8b on Form WI-Z)		
At Least	But Less Than	Credit is	At Least	But Less Than	Credit is	At Least	But Less Than	Credit is	At Least	But Less Than	Credit is
\$ 1	\$ 25	\$ 2	\$ 625	\$ 650	\$ 77	\$1,250	\$1,275	\$152	\$1,875	\$1,900	\$227
25	50	5	650	675	80	1,275	1,300	155	1,900	1,925	230
50	75	8	675	700	83	1,300	1,325	158	1,925	1,950	233
75	100	11	700	725	86	1,325	1,350	161	1,950	1,975	236
100	125	14	725	750	89	1,350	1,375	164	1,975	2,000	239
125	150	17	750	775	92	1,375	1,400	167	2,000	2,025	242
150	175	20	775	800	95	1,400	1,425	170	2,025	2,050	245
175	200	23	800	825	98	1,425	1,450	173	2,050	2,075	248
200	225	26	825	850	101	1,450	1,475	176	2,075	2,100	251
225	250	29	850	875	104	1,475	1,500	179	2,100	2,125	254
250	275	32	875	900	107	1,500	1,525	182	2,125	2,150	257
275	300	35	900	925	110	1,525	1,550	185	2,150	2,175	260
300	325	38	925	950	113	1,550	1,575	188	2,175	2,200	263
325	350	41	950	975	116	1,575	1,600	191	2,200	2,225	266
350	375	44	975	1,000	119	1,600	1,625	194	2,225	2,250	269
375	400	47	1,000	1,025	122	1,625	1,650	197	2,250	2,275	272
400	425	50	1,025	1,050	125	1,650	1,675	200	2,275	2,300	275
425	450	53	1,050	1,075	128	1,675	1,700	203	2,300	2,325	278
450	475	56	1,075	1,100	131	1,700	1,725	206	2,325	2,350	281
475	500	59	1,100	1,125	134	1,725	1,750	209	2,350	2,375	284
500	525	62	1,125	1,150	137	1,750	1,775	212	2,375	2,400	287
525	550	65	1,150	1,175	140	1,775	1,800	215	2,400	2,425	290
550	575	68	1,175	1,200	143	1,800	1,825	218	2,425	2,450	293
575	600	71	1,200	1,225	146	1,825	1,850	221	2,450	2,475	296
600	625	74	1,225	1,250	149	1,850	1,875	224	2,475	2,500	299
									2,500 or more		300

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

Working Families Tax Credit Worksheet

Do **not** complete this worksheet if:

- Line 11 of Form 1A or line 1 of Form WI-Z is \$9,000 or less (\$18,000 or less if married filing a joint return).
- Line 11 of Form 1A or line 1 of Form WI-Z 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.

- Amount from line 17 of Form 1A (line 7 of Form WI-Z) . . . 1. _____
- Total credits from lines 18, 19a, and 19b of Form 1A (lines 8a and 8b of Form WI-Z) 2. _____
- Subtract line 2 from line 1 3. _____
- Fill in \$10,000 (\$19,000 if married filing a joint return) 4. _____
- Fill in amount from line 11 of Form 1A (line 1 of Form WI-Z) 5. _____
- Subtract line 5 from line 4 6. _____
- Divide line 6 by one thousand (1,000). Fill in decimal amount 7. _____
- Multiply line 3 by line 7. This is your working families tax credit. Fill in this amount on line 20 of Form 1A (line 9 of Form WI-Z) 8. _____

Married Filing a Joint Return

- If the amount on line 11 of Form 1A (line 1 of Form WI-Z) is \$18,000 or less, your working families tax credit is equal to your tax. Fill in the amount from line 17 of Form 1A (line 7 of Form WI-Z) on line 20 of Form 1A (line 9 of Form WI-Z).
- If the amount on line 11 of Form 1A (line 1 of Form WI-Z) is more than \$18,000 but less than \$19,000, use the worksheet on page 11 to compute your working families tax credit.
- If the amount on line 11 of Form 1A (line 1 of Form WI-Z) is \$19,000 or more, fill in 0 on line 20 (line 9 of Form WI-Z). You do not qualify for the working families tax credit.

■ **Line 21 Married Couple Credit**

You may be able to claim the married couple credit if:

- You are married filing a joint return, and
- You and your spouse are both employed.

Fill in the schedule on page 2 of Form 1A to figure your credit. Each spouse must list his or her earned income separately in column (A) or (B) of the schedule. "Earned income" includes *taxable* wages, salaries, tips, disability income treated as wages, scholarships or fellowships (only amounts reported on a W-2), and other employee compensation.

Earned income does *not* include interest, dividends, unemployment compensation, IRA distributions, deferred compensation, social security, pensions, annuities, or income that is not taxable to Wisconsin. Do not consider marital property laws, marital property agreements, or unilateral statements in figuring each spouse's earned income.

CAUTION Earned income is generally the amount shown on line 1 of Form 1A. However, the following items that may be included on line 1 of Form 1A cannot be used in computing the credit:

- Deferred compensation
- Scholarship and fellowship income not reported on a W-2.

Fill in the amount of your credit from line 6 of the schedule on line 21 of Form 1A. The maximum credit allowable is \$480.

Worksheet for Computing Wisconsin Sales and Use Tax

1. Total purchases subject to Wisconsin sales and use tax (i.e., purchases on which no sales and use tax was charged by the seller)	\$	_____
2. Sales and use tax rate (see rate chart below)	x	_____ %
3. Amount of sales and use tax due (line 1 multiplied by tax rate on line 2). Round this amount to the nearest dollar and fill in on line 26 of Form 1A (line 14 of Form WI-Z) .	\$	_____

■ **Line 25 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 25 with the amount you wish to donate. Your donation will either reduce your refund or be added to tax due.

■ **Line 26 (Line 14 on Form WI-Z) Sales and Use Tax Due on Out-of-State Purchases**

Did you make any taxable purchases from out-of-state firms during 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 26 of Form 1A (line 14 on Form WI-Z) 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% sales and use tax rate. You owe \$15 Wisconsin tax (\$300 x 5% = \$15) on this purchase.

Complete the worksheet on the top of this page to determine whether you are liable for Wisconsin sales and use tax.

■ **Line 27 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.

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	Washington
Ozaukee	

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

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 27 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 29 Wisconsin Income Tax Withheld

Add the **Wisconsin** income tax withheld shown on your withholding statements. 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. Fill in the total on line 29. Enclose readable copies of your withholding statements.

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 30 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.

Follow these instructions even if your spouse died in 2002 or in 2003 before filing a 2002 return.

Name Change If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, attach a statement to the front of Form 1A. 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 31 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 31.

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

CAUTION For federal purposes only your first two qualifying children are counted. For Wisconsin purposes all of your qualifying children are counted.

Note If your qualifying child is not claimed as a dependent on your return, write the child's name(s) above line 31.

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

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

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

Step 4 Multiply the amount of your federal credit (Step 2) by the percentage determined in Step 3. Fill in the result on line 31. This is your Wisconsin earned income credit.

Note If the IRS is computing your federal earned income credit and you want the department to compute your Wisconsin earned income credit for you, fill in the number of qualifying children in the space provided on line 31. Write EIC in the space to the right of line 31. Complete your return through line 32 of Form 1A. Attach a copy of your federal return (Form 1040A or Form 1040) to your Form 1A.

Line 32 Homestead Credit

If you are claiming homestead credit, fill in on line 32 the amount of your credit from line 19 of Schedule H, the homestead credit claim form. Attach your completed Schedule H to Form 1A.

Line 34 Amount You Overpaid

If line 33 is more than line 28, complete line 34 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 38 instructions to see if you owe underpayment interest. If you owe underpayment interest and you show an overpayment on line 34, reduce the amount on line 34 by the amount of underpayment interest on line 38.

Line 35 Refund

Fill in on line 35 the amount from line 34 that you want refunded to you.

Note If you are divorced, see Attachments on page 14. You may be required to attach a copy of your judgment of divorce to your return.

Line 36 Amount of Line 34 to be Applied to your 2003 Estimated Tax

Fill in on line 36 the amount, if any, of the overpayment on line 34 you want applied to your 2003 estimated tax.

Line 37 Amount You Owe

If line 33 is less than line 28, complete line 37 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 38 instructions to see if you owe underpayment interest. If you do, include the underpayment interest from line 38 in the amount you fill in on line 37.

You may pay by check, money order, or credit card.

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 1A.

To Pay by Credit Card You may use your Visa® Card, MasterCard®, American Express® 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 1A 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

Note If you do not pay your Wisconsin income tax, the department may certify the unpaid amount to the Treasury Offset Program. Under federal law, the U.S. Department of Treasury may 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 amount remains eligible for this offset until it is paid.

■ Line 38 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 tax 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 15.

Underpayment interest applies if:

- Line 37 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 23 minus the amounts on lines 31 and 32.

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 29 and 30 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 23 of 2001 Form 1A minus the amounts on lines 31 and 32.

If you meet Exception 1 or 2, fill in 0 on line 38, and write “Exception 1” or “Exception 2” in the space to the right of line 38.

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 38. Add the amount of the underpayment interest to any tax due and fill in the total on line 37. If you are due a refund, subtract the underpayment interest from the overpayment you show on line 34. Attach Schedule U to your Form 1A.

■ Sign and Date Your Return

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

■ Attachments and Enclosures

- Enclose a copy of each of your withholding statements.
- If you owe an amount with your return, paper clip your payment to the front of Form 1A. No attachment is required if you are paying by credit card.

- If you are filing under an extension, see When to File/Extension of Time to File on page 4 for items you must attach.
- If you claimed homestead credit, attach Schedule H behind Form 1A.
- *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 1A. Write “Divorce decree” in the space below line 28. 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 1A. Write “Divorce decree – apportion refund” in the space below line 28.
- If you are filing federal Form 8379, Injured Spouse Claim and Allocation, attach a copy to your Form 1A. Write “Form 8379” in the space below line 28.

Note Do not attach a copy of your federal return to Form 1A. But, if you are asking the department to compute your earned income credit, you must attach a copy.

■ Where to File

Mail your return to the Wisconsin Department of Revenue:

If: ▼	Use this address ▼
<i>refund or no tax due</i>	PO Box 59 Madison WI 53785-0001
<i>tax is due</i>	PO Box 268 Madison WI 53790-0001
<i>homestead credit claimed</i>	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 ¼” thick). Also, include your complete return address.

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.

Note 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.

You may be charged interest if required estimated tax payments are not made. For more information, contact our Customer Service and Education Bureau at (608) 266-2772 or any Department of Revenue office.

Wisconsin Homestead Credit

Wisconsin homestead credit 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 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, and

- Had total household income, including wages, interest, social security, and income from certain other sources, below \$24,500 in 2002.

Use Schedule H to claim homestead credit. See page 4 for how to get Schedule H. Schedule H is also available at many libraries.

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.

Amended Returns

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

Armed Forces Personnel

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

For more information, get Publication 104, *Wisconsin Taxation of Military Personnel*. See page 4 for how to get this publication.

Death of a Taxpayer

A return for a taxpayer who died in 2002 should be filed on the same form that would have been used if he or she had lived. Include only the income received by the taxpayer up to the date of death.

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

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 4 for how to get Form I-804.

The person who files the return should write "deceased," the deceased's name, and the date of death across the top of the return.

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

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

If your spouse died before 2002 and you have not remarried, you must file as single or, if you meet the qualifications, as head of household.

Requesting Copies of Your Returns

The Department of Revenue will provide copies of your returns for prior years. The cost is \$5 per return. You must make your request in person or in writing. Please call (608) 267-1266 for further 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

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

2002 Tax Table for Forms 1A and WI-Z 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 23.

Example: Mr. and Mrs. Smith are filing a joint return. Their taxable income on line 16 of Form 1A is \$28,653. First, they find the \$28,000 heading in the table. Then they find the \$28,600-28,700 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and the filing status column meet is \$1,614. This is the tax amount they must write on line 17 of their return.

If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly
28,500	28,600	1,669	1,607
28,600	28,700	1,676	1,614
28,700	28,800	1,682	1,620
28,800	28,900	1,689	1,627
28,900	29,000	1,695	1,633

If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly
0	20	0	0	4,000				8,000			
20	40	1	1	4,000	4,100	186	186	8,000	8,100	370	370
40	100	3	3	4,100	4,200	191	191	8,100	8,200	375	375
100	200	7	7	4,200	4,300	196	196	8,200	8,300	380	380
200	300	12	12	4,300	4,400	200	200	8,300	8,400	385	384
300	400	16	16	4,400	4,500	205	205	8,400	8,500	391	389
400	500	21	21	4,500	4,600	209	209	8,500	8,600	397	393
500	600	25	25	4,600	4,700	214	214	8,600	8,700	404	398
600	700	30	30	4,700	4,800	219	219	8,700	8,800	410	403
700	800	35	35	4,800	4,900	223	223	8,800	8,900	416	407
800	900	39	39	4,900	5,000	228	228	8,900	9,000	422	412
900	1,000	44	44	5,000				9,000			
1,000	1,100	48	48	5,000	5,100	232	232	9,000	9,100	428	416
1,100	1,200	53	53	5,100	5,200	237	237	9,100	9,200	434	421
1,200	1,300	58	58	5,200	5,300	242	242	9,200	9,300	441	426
1,300	1,400	62	62	5,300	5,400	246	246	9,300	9,400	447	430
1,400	1,500	67	67	5,400	5,500	251	251	9,400	9,500	453	435
1,500	1,600	71	71	5,500	5,600	255	255	9,500	9,600	459	439
1,600	1,700	76	76	5,600	5,700	260	260	9,600	9,700	465	444
1,700	1,800	81	81	5,700	5,800	265	265	9,700	9,800	471	449
1,800	1,900	85	85	5,800	5,900	269	269	9,800	9,900	477	453
1,900	2,000	90	90	5,900	6,000	274	274	9,900	10,000	484	458
2,000				6,000				10,000			
2,000	2,100	94	94	6,000	6,100	278	278	10,000	10,100	490	462
2,100	2,200	99	99	6,100	6,200	283	283	10,100	10,200	496	467
2,200	2,300	104	104	6,200	6,300	288	288	10,200	10,300	502	472
2,300	2,400	108	108	6,300	6,400	292	292	10,300	10,400	508	476
2,400	2,500	113	113	6,400	6,500	297	297	10,400	10,500	514	481
2,500	2,600	117	117	6,500	6,600	301	301	10,500	10,600	520	485
2,600	2,700	122	122	6,600	6,700	306	306	10,600	10,700	527	490
2,700	2,800	127	127	6,700	6,800	311	311	10,700	10,800	533	495
2,800	2,900	131	131	6,800	6,900	315	315	10,800	10,900	539	499
2,900	3,000	136	136	6,900	7,000	320	320	10,900	11,000	545	504
3,000				7,000				11,000			
3,000	3,100	140	140	7,000	7,100	324	324	11,000	11,100	551	508
3,100	3,200	145	145	7,100	7,200	329	329	11,100	11,200	557	515
3,200	3,300	150	150	7,200	7,300	334	334	11,200	11,300	564	521
3,300	3,400	154	154	7,300	7,400	338	338	11,300	11,400	570	527
3,400	3,500	159	159	7,400	7,500	343	343	11,400	11,500	576	533
3,500	3,600	163	163	7,500	7,600	347	347	11,500	11,600	582	539
3,600	3,700	168	168	7,600	7,700	352	352	11,600	11,700	588	545
3,700	3,800	173	173	7,700	7,800	357	357	11,700	11,800	594	552
3,800	3,900	177	177	7,800	7,900	361	361	11,800	11,900	600	558
3,900	4,000	182	182	7,900	8,000	366	366	11,900	12,000	607	564

continued on next page

If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly
		Your tax is –				Your tax is –				Your tax is –	
12,000				18,000				24,000			
12,000	12,100	613	570	18,000	18,100	987	939	24,000	24,100	1,377	1,315
12,100	12,200	619	576	18,100	18,200	993	945	24,100	24,200	1,383	1,321
12,200	12,300	625	582	18,200	18,300	1,000	951	24,200	24,300	1,390	1,328
12,300	12,400	631	588	18,300	18,400	1,006	957	24,300	24,400	1,396	1,334
12,400	12,500	637	595	18,400	18,500	1,013	964	24,400	24,500	1,403	1,341
12,500	12,600	643	601	18,500	18,600	1,019	970	24,500	24,600	1,409	1,347
12,600	12,700	650	607	18,600	18,700	1,026	976	24,600	24,700	1,416	1,354
12,700	12,800	656	613	18,700	18,800	1,032	982	24,700	24,800	1,422	1,360
12,800	12,900	662	619	18,800	18,900	1,039	988	24,800	24,900	1,429	1,367
12,900	13,000	668	625	18,900	19,000	1,045	994	24,900	25,000	1,435	1,373
13,000				19,000				25,000			
13,000	13,100	674	631	19,000	19,100	1,052	1,000	25,000	25,100	1,442	1,380
13,100	13,200	680	638	19,100	19,200	1,058	1,007	25,100	25,200	1,448	1,386
13,200	13,300	687	644	19,200	19,300	1,065	1,013	25,200	25,300	1,455	1,393
13,300	13,400	693	650	19,300	19,400	1,071	1,019	25,300	25,400	1,461	1,399
13,400	13,500	699	656	19,400	19,500	1,078	1,025	25,400	25,500	1,468	1,406
13,500	13,600	705	662	19,500	19,600	1,084	1,031	25,500	25,600	1,474	1,412
13,600	13,700	711	668	19,600	19,700	1,091	1,037	25,600	25,700	1,481	1,419
13,700	13,800	717	675	19,700	19,800	1,097	1,044	25,700	25,800	1,487	1,425
13,800	13,900	723	681	19,800	19,900	1,104	1,050	25,800	25,900	1,494	1,432
13,900	14,000	730	687	19,900	20,000	1,110	1,056	25,900	26,000	1,500	1,438
14,000				20,000				26,000			
14,000	14,100	736	693	20,000	20,100	1,117	1,062	26,000	26,100	1,507	1,445
14,100	14,200	742	699	20,100	20,200	1,123	1,068	26,100	26,200	1,513	1,451
14,200	14,300	748	705	20,200	20,300	1,130	1,074	26,200	26,300	1,520	1,458
14,300	14,400	754	711	20,300	20,400	1,136	1,080	26,300	26,400	1,526	1,464
14,400	14,500	760	718	20,400	20,500	1,143	1,087	26,400	26,500	1,533	1,471
14,500	14,600	766	724	20,500	20,600	1,149	1,093	26,500	26,600	1,539	1,477
14,600	14,700	773	730	20,600	20,700	1,156	1,099	26,600	26,700	1,546	1,484
14,700	14,800	779	736	20,700	20,800	1,162	1,105	26,700	26,800	1,552	1,490
14,800	14,900	785	742	20,800	20,900	1,169	1,111	26,800	26,900	1,559	1,497
14,900	15,000	791	748	20,900	21,000	1,175	1,117	26,900	27,000	1,565	1,503
15,000				21,000				27,000			
15,000	15,100	797	754	21,000	21,100	1,182	1,123	27,000	27,100	1,572	1,510
15,100	15,200	803	761	21,100	21,200	1,188	1,130	27,100	27,200	1,578	1,516
15,200	15,300	810	767	21,200	21,300	1,195	1,136	27,200	27,300	1,585	1,523
15,300	15,400	816	773	21,300	21,400	1,201	1,142	27,300	27,400	1,591	1,529
15,400	15,500	822	779	21,400	21,500	1,208	1,148	27,400	27,500	1,598	1,536
15,500	15,600	828	785	21,500	21,600	1,214	1,154	27,500	27,600	1,604	1,542
15,600	15,700	834	791	21,600	21,700	1,221	1,160	27,600	27,700	1,611	1,549
15,700	15,800	840	798	21,700	21,800	1,227	1,167	27,700	27,800	1,617	1,555
15,800	15,900	846	804	21,800	21,900	1,234	1,173	27,800	27,900	1,624	1,562
15,900	16,000	853	810	21,900	22,000	1,240	1,179	27,900	28,000	1,630	1,568
16,000				22,000				28,000			
16,000	16,100	859	816	22,000	22,100	1,247	1,185	28,000	28,100	1,637	1,575
16,100	16,200	865	822	22,100	22,200	1,253	1,191	28,100	28,200	1,643	1,581
16,200	16,300	871	828	22,200	22,300	1,260	1,198	28,200	28,300	1,650	1,588
16,300	16,400	877	834	22,300	22,400	1,266	1,204	28,300	28,400	1,656	1,594
16,400	16,500	883	841	22,400	22,500	1,273	1,211	28,400	28,500	1,663	1,601
16,500	16,600	889	847	22,500	22,600	1,279	1,217	28,500	28,600	1,669	1,607
16,600	16,700	896	853	22,600	22,700	1,286	1,224	28,600	28,700	1,676	1,614
16,700	16,800	902	859	22,700	22,800	1,292	1,230	28,700	28,800	1,682	1,620
16,800	16,900	909	865	22,800	22,900	1,299	1,237	28,800	28,900	1,689	1,627
16,900	17,000	915	871	22,900	23,000	1,305	1,243	28,900	29,000	1,695	1,633
17,000				23,000				29,000			
17,000	17,100	922	877	23,000	23,100	1,312	1,250	29,000	29,100	1,702	1,640
17,100	17,200	928	884	23,100	23,200	1,318	1,256	29,100	29,200	1,708	1,646
17,200	17,300	935	890	23,200	23,300	1,325	1,263	29,200	29,300	1,715	1,653
17,300	17,400	941	896	23,300	23,400	1,331	1,269	29,300	29,400	1,721	1,659
17,400	17,500	948	902	23,400	23,500	1,338	1,276	29,400	29,500	1,728	1,666
17,500	17,600	954	908	23,500	23,600	1,344	1,282	29,500	29,600	1,734	1,672
17,600	17,700	961	914	23,600	23,700	1,351	1,289	29,600	29,700	1,741	1,679
17,700	17,800	967	921	23,700	23,800	1,357	1,295	29,700	29,800	1,747	1,685
17,800	17,900	974	927	23,800	23,900	1,364	1,302	29,800	29,900	1,754	1,692
17,900	18,000	980	933	23,900	24,000	1,370	1,308	29,900	30,000	1,760	1,698

If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly
		Your tax is –				Your tax is –				Your tax is –	
30,000				36,000				42,000			
30,000	30,100	1,767	1,705	36,000	36,100	2,157	2,095	42,000	42,100	2,547	2,485
30,100	30,200	1,773	1,711	36,100	36,200	2,163	2,101	42,100	42,200	2,553	2,491
30,200	30,300	1,780	1,718	36,200	36,300	2,170	2,108	42,200	42,300	2,560	2,498
30,300	30,400	1,786	1,724	36,300	36,400	2,176	2,114	42,300	42,400	2,566	2,504
30,400	30,500	1,793	1,731	36,400	36,500	2,183	2,121	42,400	42,500	2,573	2,511
30,500	30,600	1,799	1,737	36,500	36,600	2,189	2,127	42,500	42,600	2,579	2,517
30,600	30,700	1,806	1,744	36,600	36,700	2,196	2,134	42,600	42,700	2,586	2,524
30,700	30,800	1,812	1,750	36,700	36,800	2,202	2,140	42,700	42,800	2,592	2,530
30,800	30,900	1,819	1,757	36,800	36,900	2,209	2,147	42,800	42,900	2,599	2,537
30,900	31,000	1,825	1,763	36,900	37,000	2,215	2,153	42,900	43,000	2,605	2,543
31,000				37,000				43,000			
31,000	31,100	1,832	1,770	37,000	37,100	2,222	2,160	43,000	43,100	2,612	2,550
31,100	31,200	1,838	1,776	37,100	37,200	2,228	2,166	43,100	43,200	2,618	2,556
31,200	31,300	1,845	1,783	37,200	37,300	2,235	2,173	43,200	43,300	2,625	2,563
31,300	31,400	1,851	1,789	37,300	37,400	2,241	2,179	43,300	43,400	2,631	2,569
31,400	31,500	1,858	1,796	37,400	37,500	2,248	2,186	43,400	43,500	2,638	2,576
31,500	31,600	1,864	1,802	37,500	37,600	2,254	2,192	43,500	43,600	2,644	2,582
31,600	31,700	1,871	1,809	37,600	37,700	2,261	2,199	43,600	43,700	2,651	2,589
31,700	31,800	1,877	1,815	37,700	37,800	2,267	2,205	43,700	43,800	2,657	2,595
31,800	31,900	1,884	1,822	37,800	37,900	2,274	2,212	43,800	43,900	2,664	2,602
31,900	32,000	1,890	1,828	37,900	38,000	2,280	2,218	43,900	44,000	2,670	2,608
32,000				38,000				44,000			
32,000	32,100	1,897	1,835	38,000	38,100	2,287	2,225	44,000	44,100	2,677	2,615
32,100	32,200	1,903	1,841	38,100	38,200	2,293	2,231	44,100	44,200	2,683	2,621
32,200	32,300	1,910	1,848	38,200	38,300	2,300	2,238	44,200	44,300	2,690	2,628
32,300	32,400	1,916	1,854	38,300	38,400	2,306	2,244	44,300	44,400	2,696	2,634
32,400	32,500	1,923	1,861	38,400	38,500	2,313	2,251	44,400	44,500	2,703	2,641
32,500	32,600	1,929	1,867	38,500	38,600	2,319	2,257	44,500	44,600	2,709	2,647
32,600	32,700	1,936	1,874	38,600	38,700	2,326	2,264	44,600	44,700	2,716	2,654
32,700	32,800	1,942	1,880	38,700	38,800	2,332	2,270	44,700	44,800	2,722	2,660
32,800	32,900	1,949	1,887	38,800	38,900	2,339	2,277	44,800	44,900	2,729	2,667
32,900	33,000	1,955	1,893	38,900	39,000	2,345	2,283	44,900	45,000	2,735	2,673
33,000				39,000				45,000			
33,000	33,100	1,962	1,900	39,000	39,100	2,352	2,290	45,000	45,100	2,742	2,680
33,100	33,200	1,968	1,906	39,100	39,200	2,358	2,296	45,100	45,200	2,748	2,686
33,200	33,300	1,975	1,913	39,200	39,300	2,365	2,303	45,200	45,300	2,755	2,693
33,300	33,400	1,981	1,919	39,300	39,400	2,371	2,309	45,300	45,400	2,761	2,699
33,400	33,500	1,988	1,926	39,400	39,500	2,378	2,316	45,400	45,500	2,768	2,706
33,500	33,600	1,994	1,932	39,500	39,600	2,384	2,322	45,500	45,600	2,774	2,712
33,600	33,700	2,001	1,939	39,600	39,700	2,391	2,329	45,600	45,700	2,781	2,719
33,700	33,800	2,007	1,945	39,700	39,800	2,397	2,335	45,700	45,800	2,787	2,725
33,800	33,900	2,014	1,952	39,800	39,900	2,404	2,342	45,800	45,900	2,794	2,732
33,900	34,000	2,020	1,958	39,900	40,000	2,410	2,348	45,900	46,000	2,800	2,738
34,000				40,000				46,000			
34,000	34,100	2,027	1,965	40,000	40,100	2,417	2,355	46,000	46,100	2,807	2,745
34,100	34,200	2,033	1,971	40,100	40,200	2,423	2,361	46,100	46,200	2,813	2,751
34,200	34,300	2,040	1,978	40,200	40,300	2,430	2,368	46,200	46,300	2,820	2,758
34,300	34,400	2,046	1,984	40,300	40,400	2,436	2,374	46,300	46,400	2,826	2,764
34,400	34,500	2,053	1,991	40,400	40,500	2,443	2,381	46,400	46,500	2,833	2,771
34,500	34,600	2,059	1,997	40,500	40,600	2,449	2,387	46,500	46,600	2,839	2,777
34,600	34,700	2,066	2,004	40,600	40,700	2,456	2,394	46,600	46,700	2,846	2,784
34,700	34,800	2,072	2,010	40,700	40,800	2,462	2,400	46,700	46,800	2,852	2,790
34,800	34,900	2,079	2,017	40,800	40,900	2,469	2,407	46,800	46,900	2,859	2,797
34,900	35,000	2,085	2,023	40,900	41,000	2,475	2,413	46,900	47,000	2,865	2,803
35,000				41,000				47,000			
35,000	35,100	2,092	2,030	41,000	41,100	2,482	2,420	47,000	47,100	2,872	2,810
35,100	35,200	2,098	2,036	41,100	41,200	2,488	2,426	47,100	47,200	2,878	2,816
35,200	35,300	2,105	2,043	41,200	41,300	2,495	2,433	47,200	47,300	2,885	2,823
35,300	35,400	2,111	2,049	41,300	41,400	2,501	2,439	47,300	47,400	2,891	2,829
35,400	35,500	2,118	2,056	41,400	41,500	2,508	2,446	47,400	47,500	2,898	2,836
35,500	35,600	2,124	2,062	41,500	41,600	2,514	2,452	47,500	47,600	2,904	2,842
35,600	35,700	2,131	2,069	41,600	41,700	2,521	2,459	47,600	47,700	2,911	2,849
35,700	35,800	2,137	2,075	41,700	41,800	2,527	2,465	47,700	47,800	2,917	2,855
35,800	35,900	2,144	2,082	41,800	41,900	2,534	2,472	47,800	47,900	2,924	2,862
35,900	36,000	2,150	2,088	41,900	42,000	2,540	2,478	47,900	48,000	2,930	2,868

2002 Tax Table for Forms 1A and WI-Z Filers – continued

If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly
		Your tax is –				Your tax is –				Your tax is –	
48,000				54,000				60,000			
48,000	48,100	2,937	2,875	54,000	54,100	3,327	3,265	60,000	60,100	3,717	3,655
48,100	48,200	2,943	2,881	54,100	54,200	3,333	3,271	60,100	60,200	3,723	3,661
48,200	48,300	2,950	2,888	54,200	54,300	3,340	3,278	60,200	60,300	3,730	3,668
48,300	48,400	2,956	2,894	54,300	54,400	3,346	3,284	60,300	60,400	3,736	3,674
48,400	48,500	2,963	2,901	54,400	54,500	3,353	3,291	60,400	60,500	3,743	3,681
48,500	48,600	2,969	2,907	54,500	54,600	3,359	3,297	60,500	60,600	3,749	3,687
48,600	48,700	2,976	2,914	54,600	54,700	3,366	3,304	60,600	60,700	3,756	3,694
48,700	48,800	2,982	2,920	54,700	54,800	3,372	3,310	60,700	60,800	3,762	3,700
48,800	48,900	2,989	2,927	54,800	54,900	3,379	3,317	60,800	60,900	3,769	3,707
48,900	49,000	2,995	2,933	54,900	55,000	3,385	3,323	60,900	61,000	3,775	3,713
49,000				55,000				61,000			
49,000	49,100	3,002	2,940	55,000	55,100	3,392	3,330	61,000	61,100	3,782	3,720
49,100	49,200	3,008	2,946	55,100	55,200	3,398	3,336	61,100	61,200	3,788	3,726
49,200	49,300	3,015	2,953	55,200	55,300	3,405	3,343	61,200	61,300	3,795	3,733
49,300	49,400	3,021	2,959	55,300	55,400	3,411	3,349	61,300	61,400	3,801	3,739
49,400	49,500	3,028	2,966	55,400	55,500	3,418	3,356	61,400	61,500	3,808	3,746
49,500	49,600	3,034	2,972	55,500	55,600	3,424	3,362	61,500	61,600	3,814	3,752
49,600	49,700	3,041	2,979	55,600	55,700	3,431	3,369	61,600	61,700	3,821	3,759
49,700	49,800	3,047	2,985	55,700	55,800	3,437	3,375	61,700	61,800	3,827	3,765
49,800	49,900	3,054	2,992	55,800	55,900	3,444	3,382	61,800	61,900	3,834	3,772
49,900	50,000	3,060	2,998	55,900	56,000	3,450	3,388	61,900	62,000	3,840	3,778
50,000				56,000				62,000			
50,000	50,100	3,067	3,005	56,000	56,100	3,457	3,395	62,000	62,100	3,847	3,785
50,100	50,200	3,073	3,011	56,100	56,200	3,463	3,401	62,100	62,200	3,853	3,791
50,200	50,300	3,080	3,018	56,200	56,300	3,470	3,408	62,200	62,300	3,860	3,798
50,300	50,400	3,086	3,024	56,300	56,400	3,476	3,414	62,300	62,400	3,866	3,804
50,400	50,500	3,093	3,031	56,400	56,500	3,483	3,421	62,400	62,500	3,873	3,811
50,500	50,600	3,099	3,037	56,500	56,600	3,489	3,427	62,500	62,600	3,879	3,817
50,600	50,700	3,106	3,044	56,600	56,700	3,496	3,434	62,600	62,700	3,886	3,824
50,700	50,800	3,112	3,050	56,700	56,800	3,502	3,440	62,700	62,800	3,892	3,830
50,800	50,900	3,119	3,057	56,800	56,900	3,509	3,447	62,800	62,900	3,899	3,837
50,900	51,000	3,125	3,063	56,900	57,000	3,515	3,453	62,900	63,000	3,905	3,843
51,000				57,000				63,000			
51,000	51,100	3,132	3,070	57,000	57,100	3,522	3,460	63,000	63,100	3,912	3,850
51,100	51,200	3,138	3,076	57,100	57,200	3,528	3,466	63,100	63,200	3,918	3,856
51,200	51,300	3,145	3,083	57,200	57,300	3,535	3,473	63,200	63,300	3,925	3,863
51,300	51,400	3,151	3,089	57,300	57,400	3,541	3,479	63,300	63,400	3,931	3,869
51,400	51,500	3,158	3,096	57,400	57,500	3,548	3,486	63,400	63,500	3,938	3,876
51,500	51,600	3,164	3,102	57,500	57,600	3,554	3,492	63,500	63,600	3,944	3,882
51,600	51,700	3,171	3,109	57,600	57,700	3,561	3,499	63,600	63,700	3,951	3,889
51,700	51,800	3,177	3,115	57,700	57,800	3,567	3,505	63,700	63,800	3,957	3,895
51,800	51,900	3,184	3,122	57,800	57,900	3,574	3,512	63,800	63,900	3,964	3,902
51,900	52,000	3,190	3,128	57,900	58,000	3,580	3,518	63,900	64,000	3,970	3,908
52,000				58,000				64,000			
52,000	52,100	3,197	3,135	58,000	58,100	3,587	3,525	64,000	64,100	3,977	3,915
52,100	52,200	3,203	3,141	58,100	58,200	3,593	3,531	64,100	64,200	3,983	3,921
52,200	52,300	3,210	3,148	58,200	58,300	3,600	3,538	64,200	64,300	3,990	3,928
52,300	52,400	3,216	3,154	58,300	58,400	3,606	3,544	64,300	64,400	3,996	3,934
52,400	52,500	3,223	3,161	58,400	58,500	3,613	3,551	64,400	64,500	4,003	3,941
52,500	52,600	3,229	3,167	58,500	58,600	3,619	3,557	64,500	64,600	4,009	3,947
52,600	52,700	3,236	3,174	58,600	58,700	3,626	3,564	64,600	64,700	4,016	3,954
52,700	52,800	3,242	3,180	58,700	58,800	3,632	3,570	64,700	64,800	4,022	3,960
52,800	52,900	3,249	3,187	58,800	58,900	3,639	3,577	64,800	64,900	4,029	3,967
52,900	53,000	3,255	3,193	58,900	59,000	3,645	3,583	64,900	65,000	4,035	3,973
53,000				59,000				65,000			
53,000	53,100	3,262	3,200	59,000	59,100	3,652	3,590	65,000	65,100	4,042	3,980
53,100	53,200	3,268	3,206	59,100	59,200	3,658	3,596	65,100	65,200	4,048	3,986
53,200	53,300	3,275	3,213	59,200	59,300	3,665	3,603	65,200	65,300	4,055	3,993
53,300	53,400	3,281	3,219	59,300	59,400	3,671	3,609	65,300	65,400	4,061	3,999
53,400	53,500	3,288	3,226	59,400	59,500	3,678	3,616	65,400	65,500	4,068	4,006
53,500	53,600	3,294	3,232	59,500	59,600	3,684	3,622	65,500	65,600	4,074	4,012
53,600	53,700	3,301	3,239	59,600	59,700	3,691	3,629	65,600	65,700	4,081	4,019
53,700	53,800	3,307	3,245	59,700	59,800	3,697	3,635	65,700	65,800	4,087	4,025
53,800	53,900	3,314	3,252	59,800	59,900	3,704	3,642	65,800	65,900	4,094	4,032
53,900	54,000	3,320	3,258	59,900	60,000	3,710	3,648	65,900	66,000	4,100	4,038

continued on next page

If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly
		Your tax is –				Your tax is –				Your tax is –	
66,000				72,000				78,000			
66,000	66,100	4,107	4,045	72,000	72,100	4,497	4,435	78,000	78,100	4,887	4,825
66,100	66,200	4,113	4,051	72,100	72,200	4,503	4,441	78,100	78,200	4,893	4,831
66,200	66,300	4,120	4,058	72,200	72,300	4,510	4,448	78,200	78,300	4,900	4,838
66,300	66,400	4,126	4,064	72,300	72,400	4,516	4,454	78,300	78,400	4,906	4,844
66,400	66,500	4,133	4,071	72,400	72,500	4,523	4,461	78,400	78,500	4,913	4,851
66,500	66,600	4,139	4,077	72,500	72,600	4,529	4,467	78,500	78,600	4,919	4,857
66,600	66,700	4,146	4,084	72,600	72,700	4,536	4,474	78,600	78,700	4,926	4,864
66,700	66,800	4,152	4,090	72,700	72,800	4,542	4,480	78,700	78,800	4,932	4,870
66,800	66,900	4,159	4,097	72,800	72,900	4,549	4,487	78,800	78,900	4,939	4,877
66,900	67,000	4,165	4,103	72,900	73,000	4,555	4,493	78,900	79,000	4,945	4,883
67,000				73,000				79,000			
67,000	67,100	4,172	4,110	73,000	73,100	4,562	4,500	79,000	79,100	4,952	4,890
67,100	67,200	4,178	4,116	73,100	73,200	4,568	4,506	79,100	79,200	4,958	4,896
67,200	67,300	4,185	4,123	73,200	73,300	4,575	4,513	79,200	79,300	4,965	4,903
67,300	67,400	4,191	4,129	73,300	73,400	4,581	4,519	79,300	79,400	4,971	4,909
67,400	67,500	4,198	4,136	73,400	73,500	4,588	4,526	79,400	79,500	4,978	4,916
67,500	67,600	4,204	4,142	73,500	73,600	4,594	4,532	79,500	79,600	4,984	4,922
67,600	67,700	4,211	4,149	73,600	73,700	4,601	4,539	79,600	79,700	4,991	4,929
67,700	67,800	4,217	4,155	73,700	73,800	4,607	4,545	79,700	79,800	4,997	4,935
67,800	67,900	4,224	4,162	73,800	73,900	4,614	4,552	79,800	79,900	5,004	4,942
67,900	68,000	4,230	4,168	73,900	74,000	4,620	4,558	79,900	80,000	5,010	4,948
68,000				74,000				80,000			
68,000	68,100	4,237	4,175	74,000	74,100	4,627	4,565	80,000	80,100	5,017	4,955
68,100	68,200	4,243	4,181	74,100	74,200	4,633	4,571	80,100	80,200	5,023	4,961
68,200	68,300	4,250	4,188	74,200	74,300	4,640	4,578	80,200	80,300	5,030	4,968
68,300	68,400	4,256	4,194	74,300	74,400	4,646	4,584	80,300	80,400	5,036	4,974
68,400	68,500	4,263	4,201	74,400	74,500	4,653	4,591	80,400	80,500	5,043	4,981
68,500	68,600	4,269	4,207	74,500	74,600	4,659	4,597	80,500	80,600	5,049	4,987
68,600	68,700	4,276	4,214	74,600	74,700	4,666	4,604	80,600	80,700	5,056	4,994
68,700	68,800	4,282	4,220	74,700	74,800	4,672	4,610	80,700	80,800	5,062	5,000
68,800	68,900	4,289	4,227	74,800	74,900	4,679	4,617	80,800	80,900	5,069	5,007
68,900	69,000	4,295	4,233	74,900	75,000	4,685	4,623	80,900	81,000	5,075	5,013
69,000				75,000				81,000			
69,000	69,100	4,302	4,240	75,000	75,100	4,692	4,630	81,000	81,100	5,082	5,020
69,100	69,200	4,308	4,246	75,100	75,200	4,698	4,636	81,100	81,200	5,088	5,026
69,200	69,300	4,315	4,253	75,200	75,300	4,705	4,643	81,200	81,300	5,095	5,033
69,300	69,400	4,321	4,259	75,300	75,400	4,711	4,649	81,300	81,400	5,101	5,039
69,400	69,500	4,328	4,266	75,400	75,500	4,718	4,656	81,400	81,500	5,108	5,046
69,500	69,600	4,334	4,272	75,500	75,600	4,724	4,662	81,500	81,600	5,114	5,052
69,600	69,700	4,341	4,279	75,600	75,700	4,731	4,669	81,600	81,700	5,121	5,059
69,700	69,800	4,347	4,285	75,700	75,800	4,737	4,675	81,700	81,800	5,127	5,065
69,800	69,900	4,354	4,292	75,800	75,900	4,744	4,682	81,800	81,900	5,134	5,072
69,900	70,000	4,360	4,298	75,900	76,000	4,750	4,688	81,900	82,000	5,140	5,078
70,000				76,000				82,000			
70,000	70,100	4,367	4,305	76,000	76,100	4,757	4,695	82,000	82,100	5,147	5,085
70,100	70,200	4,373	4,311	76,100	76,200	4,763	4,701	82,100	82,200	5,153	5,091
70,200	70,300	4,380	4,318	76,200	76,300	4,770	4,708	82,200	82,300	5,160	5,098
70,300	70,400	4,386	4,324	76,300	76,400	4,776	4,714	82,300	82,400	5,166	5,104
70,400	70,500	4,393	4,331	76,400	76,500	4,783	4,721	82,400	82,500	5,173	5,111
70,500	70,600	4,399	4,337	76,500	76,600	4,789	4,727	82,500	82,600	5,179	5,117
70,600	70,700	4,406	4,344	76,600	76,700	4,796	4,734	82,600	82,700	5,186	5,124
70,700	70,800	4,412	4,350	76,700	76,800	4,802	4,740	82,700	82,800	5,192	5,130
70,800	70,900	4,419	4,357	76,800	76,900	4,809	4,747	82,800	82,900	5,199	5,137
70,900	71,000	4,425	4,363	76,900	77,000	4,815	4,753	82,900	83,000	5,205	5,143
71,000				77,000				83,000			
71,000	71,100	4,432	4,370	77,000	77,100	4,822	4,760	83,000	83,100	5,212	5,150
71,100	71,200	4,438	4,376	77,100	77,200	4,828	4,766	83,100	83,200	5,218	5,156
71,200	71,300	4,445	4,383	77,200	77,300	4,835	4,773	83,200	83,300	5,225	5,163
71,300	71,400	4,451	4,389	77,300	77,400	4,841	4,779	83,300	83,400	5,231	5,169
71,400	71,500	4,458	4,396	77,400	77,500	4,848	4,786	83,400	83,500	5,238	5,176
71,500	71,600	4,464	4,402	77,500	77,600	4,854	4,792	83,500	83,600	5,244	5,182
71,600	71,700	4,471	4,409	77,600	77,700	4,861	4,799	83,600	83,700	5,251	5,189
71,700	71,800	4,477	4,415	77,700	77,800	4,867	4,805	83,700	83,800	5,257	5,195
71,800	71,900	4,484	4,422	77,800	77,900	4,874	4,812	83,800	83,900	5,264	5,202
71,900	72,000	4,490	4,428	77,900	78,000	4,880	4,818	83,900	84,000	5,270	5,208

If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly
		Your tax is –				Your tax is –				Your tax is –	
84,000				90,000				96,000			
84,000	84,100	5,277	5,215	90,000	90,100	5,667	5,605	96,000	96,100	6,057	5,995
84,100	84,200	5,283	5,221	90,100	90,200	5,673	5,611	96,100	96,200	6,063	6,001
84,200	84,300	5,290	5,228	90,200	90,300	5,680	5,618	96,200	96,300	6,070	6,008
84,300	84,400	5,296	5,234	90,300	90,400	5,686	5,624	96,300	96,400	6,076	6,014
84,400	84,500	5,303	5,241	90,400	90,500	5,693	5,631	96,400	96,500	6,083	6,021
84,500	84,600	5,309	5,247	90,500	90,600	5,699	5,637	96,500	96,600	6,089	6,027
84,600	84,700	5,316	5,254	90,600	90,700	5,706	5,644	96,600	96,700	6,096	6,034
84,700	84,800	5,322	5,260	90,700	90,800	5,712	5,650	96,700	96,800	6,102	6,040
84,800	84,900	5,329	5,267	90,800	90,900	5,719	5,657	96,800	96,900	6,109	6,047
84,900	85,000	5,335	5,273	90,900	91,000	5,725	5,663	96,900	97,000	6,115	6,053
85,000				91,000				97,000			
85,000	85,100	5,342	5,280	91,000	91,100	5,732	5,670	97,000	97,100	6,122	6,060
85,100	85,200	5,348	5,286	91,100	91,200	5,738	5,676	97,100	97,200	6,128	6,066
85,200	85,300	5,355	5,293	91,200	91,300	5,745	5,683	97,200	97,300	6,135	6,073
85,300	85,400	5,361	5,299	91,300	91,400	5,751	5,689	97,300	97,400	6,141	6,079
85,400	85,500	5,368	5,306	91,400	91,500	5,758	5,696	97,400	97,500	6,148	6,086
85,500	85,600	5,374	5,312	91,500	91,600	5,764	5,702	97,500	97,600	6,154	6,092
85,600	85,700	5,381	5,319	91,600	91,700	5,771	5,709	97,600	97,700	6,161	6,099
85,700	85,800	5,387	5,325	91,700	91,800	5,777	5,715	97,700	97,800	6,167	6,105
85,800	85,900	5,394	5,332	91,800	91,900	5,784	5,722	97,800	97,900	6,174	6,112
85,900	86,000	5,400	5,338	91,900	92,000	5,790	5,728	97,900	98,000	6,180	6,118
86,000				92,000				98,000			
86,000	86,100	5,407	5,345	92,000	92,100	5,797	5,735	98,000	98,100	6,187	6,125
86,100	86,200	5,413	5,351	92,100	92,200	5,803	5,741	98,100	98,200	6,193	6,131
86,200	86,300	5,420	5,358	92,200	92,300	5,810	5,748	98,200	98,300	6,200	6,138
86,300	86,400	5,426	5,364	92,300	92,400	5,816	5,754	98,300	98,400	6,206	6,144
86,400	86,500	5,433	5,371	92,400	92,500	5,823	5,761	98,400	98,500	6,213	6,151
86,500	86,600	5,439	5,377	92,500	92,600	5,829	5,767	98,500	98,600	6,219	6,157
86,600	86,700	5,446	5,384	92,600	92,700	5,836	5,774	98,600	98,700	6,226	6,164
86,700	86,800	5,452	5,390	92,700	92,800	5,842	5,780	98,700	98,800	6,232	6,170
86,800	86,900	5,459	5,397	92,800	92,900	5,849	5,787	98,800	98,900	6,239	6,177
86,900	87,000	5,465	5,403	92,900	93,000	5,855	5,793	98,900	99,000	6,245	6,183
87,000				93,000				99,000			
87,000	87,100	5,472	5,410	93,000	93,100	5,862	5,800	99,000	99,100	6,252	6,190
87,100	87,200	5,478	5,416	93,100	93,200	5,868	5,806	99,100	99,200	6,258	6,196
87,200	87,300	5,485	5,423	93,200	93,300	5,875	5,813	99,200	99,300	6,265	6,203
87,300	87,400	5,491	5,429	93,300	93,400	5,881	5,819	99,300	99,400	6,271	6,209
87,400	87,500	5,498	5,436	93,400	93,500	5,888	5,826	99,400	99,500	6,278	6,216
87,500	87,600	5,504	5,442	93,500	93,600	5,894	5,832	99,500	99,600	6,284	6,222
87,600	87,700	5,511	5,449	93,600	93,700	5,901	5,839	99,600	99,700	6,291	6,229
87,700	87,800	5,517	5,455	93,700	93,800	5,907	5,845	99,700	99,800	6,297	6,235
87,800	87,900	5,524	5,462	93,800	93,900	5,914	5,852	99,800	99,900	6,304	6,242
87,900	88,000	5,530	5,468	93,900	94,000	5,920	5,858	99,900	100,000	6,310	6,248
88,000				94,000				<div style="border: 1px solid black; border-radius: 50%; padding: 20px; width: fit-content; margin: auto;"> <p>\$100,000 or over – use the Tax Rate Schedules on page 23</p> </div>			
88,000	88,100	5,537	5,475	94,000	94,100	5,927	5,865				
88,100	88,200	5,543	5,481	94,100	94,200	5,933	5,871				
88,200	88,300	5,550	5,488	94,200	94,300	5,940	5,878				
88,300	88,400	5,556	5,494	94,300	94,400	5,946	5,884				
88,400	88,500	5,563	5,501	94,400	94,500	5,953	5,891				
88,500	88,600	5,569	5,507	94,500	94,600	5,959	5,897				
88,600	88,700	5,576	5,514	94,600	94,700	5,966	5,904				
88,700	88,800	5,582	5,520	94,700	94,800	5,972	5,910				
88,800	88,900	5,589	5,527	94,800	94,900	5,979	5,917				
88,900	89,000	5,595	5,533	94,900	95,000	5,985	5,923				
89,000				95,000							
89,000	89,100	5,602	5,540	95,000	95,100	5,992	5,930				
89,100	89,200	5,608	5,546	95,100	95,200	5,998	5,936				
89,200	89,300	5,615	5,553	95,200	95,300	6,005	5,943				
89,300	89,400	5,621	5,559	95,300	95,400	6,011	5,949				
89,400	89,500	5,628	5,566	95,400	95,500	6,018	5,956				
89,500	89,600	5,634	5,572	95,500	95,600	6,024	5,962				
89,600	89,700	5,641	5,579	95,600	95,700	6,031	5,969				
89,700	89,800	5,647	5,585	95,700	95,800	6,037	5,975				
89,800	89,900	5,654	5,592	95,800	95,900	6,044	5,982				
89,900	90,000	5,660	5,598	95,900	96,000	6,050	5,988				

Caution Use only if your taxable income (line 16 of Form 1A) is \$100,000 or more. If less, use the Tax Table on pages 17-22.

Schedule X

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

If taxable income (Form 1A, line 16) is:		Your tax (Form 1A, line 17) is:	
<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 taxable income (Form 1A, line 16) is:		Your tax (Form 1A, line 17) is:	
<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

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	HAMILTON	2420	MENASHA	3430	PHILLIPS	4347	STRAFTFORD	5628
ALGOMA	0070	COLBY	1162	HARTFORD UHS	*	MENOMINEE INDIAN	3434	PITTSVILLE	4368	STURGEON BAY	5642
ALMA	0084	COLEMAN	1169	HAYWARD	2478	MENOMONEE FALLS	3437	PLATTEVILLE	4389	SUN PRAIRIE	5656
ALMA CENTER	0091	COLFAX	1176	HIGHLAND	2527	MENOMONIE	3444	PLUM CITY	4459	SUPERIOR	5663
ALMOND-		COLUMBUS	1183	HILBERT	2534	MEQUON-		PLYMOUTH	4473	SURING	5670
BANCROFT	0105	CORNELL	1204	HILLSBORO	2541	THIENSVILLE	3479	PORTAGE	4501		
ALTOONA	0112	CRANDON	1218	HOLMEN	2562	MERCER	3484	PORT EDWARDS	4508	THORP	5726
AMERY	0119	CRIVITZ	1232	HORICON	2576	MERRILL	3500	PORT WASHINGTON-		THREE LAKES	5733
ANTIGO	0140	CUBA CITY	1246	HORTONVILLE	2583	MIDDLETON-CROSS		SAUKVILLE	4515	TIGERTON	5740
APPLETON	0147	CUDAHY	1253	HOWARD-SUAMICO	2604	PLAINS	3549	POTOSI	4529	TOMAH	5747
ARCADIA	0154	CUMBERLAND	1260	HOWARDS GROVE	2605	MILTON	3612	POYNETTE	4536	TOMAHAWK	5754
ARGYLE	0161			HUDSON	2611	MILWAUKEE	3619	PRAIRIE DU CHIEN	4543	TOMORROW RIVER	0126
ARROWHEAD UHS	*	D C EVEREST	4970	HURLEY	2618	MINERAL POINT	3633	PRAIRIE FARM	4557	TRI-COUNTY	4375
ASHLAND	0170	DARLINGTON	1295	HUSTISFORD	2625	MISHICOT	3661	PRENTICE	4571	TURTLE LAKE	5810
ASHWAUBENON	0182	DEERFIELD	1309	INDEPENDENCE	2632	MONDOVI	3668	PRESCOTT	4578	TWO RIVERS	5824
ATHENS	0196	DE FOREST	1316	IOLA-SCANDINAVIA	2639	MONONA GROVE	3675	PRINCETON	4606		
AUBURNDALE	0203	DE LAVAN-DARIEN	1380	IOWA-GRANT	2646	MONROE	3682	PULASKI	4613	UNION GROVE UHS	*
AUGUSTA	0217	DENMARK	1407	ITHACA	2660	MONTICELLO	3689			UNITY	0238
BALDWIN-WOODVILLE	0231	DE PERE	1414	JANESVILLE	2695	MONTICELLO	3696	RACINE	4620	VALDERS	5866
BANGOR	0245	DE SOTO	1421	JEFFERSON	2702	MOUNTELE	3689	RANDOLPH	4634	VERONA	5901
BARABOO	0280	DODGELAND	2744	JOHNSON CREEK	2730	MOUNT HOREB	3794	RANDOM LAKE	4641	VIROQUA	5985
BARNEVELD	0287	DODGEVILLE	1428	JUDA	2737	MUKWONAGO	3822	REEDSBURG	4753		
BARRON	0308	DRUMMOND	1491	KAUKAUNA	2758	MUSKEGO-NORWAY	3857	REEDSVILLE	4760	WABENO	5992
BAYFIELD	0315	DURAND	1499	KENOSHA	2793	NECEDAH	3871	RHINELANDER	4781	WASHBURN	6027
BEAVER DAM	0336	EAST TROY	1540	KETTLE MORAIN	1376	NEENAH	3892	RIB LAKE	4795	WASHINGTON	6069
BEECHER-DUNBAR-		EAU CLAIRE	1554	KEWASKUM	2800	NEILLSVILLE	3899	RICE LAKE	4802	WATERFORD UHS	*
PEMBINE	4263	EDGAR	1561	KEWAUNEE	2814	NEKOOSA	3906	RICHLAND	4851	WATERLOO	6118
BELLEVILLE	0350	EDGERTON	1568	KICKAPOO	5960	NEW AUBURN	3920	RIO	4865	WATERTOWN	6125
BELMONT	0364	ELCHO	1582	KIEL	2828	NEW BERLIN	3925	RIPON	4872	WATKESHA	6174
BELOIT	0413	ELKHAART LAKE-	1600	KIMBERLY	2835	NEW GLARUS	3934	RIVERDALE	3850	WAUNAKEE	6181
BELOIT TURNER	0422	GLENBEULAH	1631	KOHLER	2842	NEW HOLSTEIN	3941	RIVER FALLS	4893	WAUPACA	6195
BENTON	0427	ELKHORN	1638	LA CROSSE	2849	NEW LISBON	3948	RIVER RIDGE	4904	WAUPUN	6216
BERLIN	0434	ELK MOUND	1645	LADYSMITH-HAWKINS	2856	NEW LONDON	3958	RIVER VALLEY	5523	WAUSAU	6223
BIG FOOT UHS	*	ELLSWORTH	1659	LA FARGE	2863	NEW RICHMOND	3962	ROSENDALE-		WAUSAUKEE	6230
BIRCHWOOD	0441	ELMBROOK	0714	LAKE GENEVA-		NIAGARA	3969	BRANDON	4956	WAUTOMA	6237
BLACK HAWK	2240	ELMWOOD	1666	GENOA CITY UHS	*	NICOLET UHS	*	ROSHOLT	4963	WAUWATOSA	6244
BLACK RIVER FALLS	0476	EVANSVILLE	1694	LAKE HОLCOMBE	2891	NORRIS	3976	ROYALL	1673	WAUZEKA-STEUBEN	6251
BLAIR-TAYLOR	0485	FALL CREEK	1729	LAKELAND UHS	*	NORTH CRAWFORD	2016	SAINT CROIX		WEBSTER	6293
BLOOMER	0497	FALL RIVER	1736	LAKE MILLS	2898	NORTH FOND DU LAC	3983	CENTRAL	2422	WEST ALLIS	6300
BONDUEL	0602	FENNIMORE	1813	LANCASTER	2912	NORTHERN OZAUKEE	1945	SAINT CROIX FALLS	5019	WEST BEND	6307
BOSCOBEL AREA	0609	FLAMBEAU	5757	LAONA	2940	NORTHLAND PINES	1526	SAINT FRANCIS	5026	WESTBY	6321
BOWLER	0623	FLORENCE	1855	LENA	2961	NORTHWOOD	3654	SAUK PRAIRIE	5100	WEST DE PERE	6328
BOYCEVILLE	0637	FOND DU LAC	1862	LITTLE CHUTE	3129	NORWALK-ONTARIO-		SENECA	5124	WESTFIELD	6335
BRILLION	0658	FORT ATKINSON	1883	LODI	3150	WILTON	3990	SEVASTOPOL	5130	WESTON	6354
BRODHEAD	0700	FRANKLIN	1900	LOMIRA	3171	OAK CREEK-		SEYMOUR	5138	WEST SALEM	6370
BROWN DEER	0721	FREDERIC	1939	LOYAL	3206	FRANKLIN	4018	SHAWANO-GRESHAM	5264	WEYAUWEGA-	
BRUCE	0735	FREEDOM	1953	LUCK	3213	OAKFIELD	4025	SHEBOYGAN	5271	FREMONT	6384
BURLINGTON	0777	GALESVILLE-ETTRICK-	2009	LUXEMBURG-CASCO	3220	OCONOMOWOC	4060	SHEBOYGAN FALLS	5278	WEYERHAEUSER	6410
BUTTERNUT	0840	TREMPEALEAU	2058	MADISON	3269	OCONTO	4067	SHELL LAKE	5306	WHITEFISH BAY	6419
CADOTT	0870	GERMANTOWN	2114	MANAWA	3276	OCONTO FALLS	4074	SHIOCTON	5348	WHITEHALL	6426
CAMBRIA-FRIESLAND	0882	GIBALTAR	2128	MANITOWOC	3290	OMRO	4088	SHOREWOOD	5355	WHITE LAKE	6440
CAMBRIDGE	0896	GILLET	2135	MAPLE	3297	ONALASKA	4095	SHULLSBURG	5362	WHITEWATER	6461
CAMERON	0903	GILMANTON	2142	MARATHON CITY	3304	OOSTBURG	4137	SIREN	5376	WHITNALL	6470
CAMPBELLSPORT	0910	GLENWOOD CITY	2198	MARINETTE	3311	OREGON	4144	SLINGER	5390	WILD ROSE	6475
CASHTON	0980	GLIDDEN	2205	MARION	3318	OSCEOLA	4165	SOLOM SPRINGS	5397	WILLIAMS BAY	6482
CASSVILLE	0994	GOODMAN-	2212	MARKESAN	3325	OSHKOSH	4179	SOMERSET	5432	WILMOT UHS	*
CEDARBURG	1015	ARMSTRONG	2217	MARSHALL	3332	OSSEO-FAIRCHILD	4186	SOUTH MILWAUKEE	5439	WINNECONNE	6608
CEDAR GROVE-		GRAFTON	2217	MARSHFIELD	3339	OWEN-WITHEE	4207	SOUTH SHORE	4522	WINTER	6615
BELGIUM	1029	GRANTSBURG	2233	MAUSTON	3360	PALMYRA-EAGLE	4221	SOUTHERN DOOR CO	5457	WISCONSIN DELLS	6678
CENTRAL/WESTOSHA		GREEN BAY	2289	MAYVILLE	3367	PARDEEVILLE	4228	SOUTHWESTERN		WISCONSIN HEIGHTS	0469
CHETEK	1078	GREENDALE	2296	MC FARLAND	3381	PARK FALLS	4242	WISCONSIN	2485	WISCONSIN RAPIDS	6685
CHILTON	1085	GREENFIELD	2303	MEDFORD	3409	SPARTA	4242	WISCONSIN	2485	WITTENBERG-	
CHIPPEWA FALLS	1092					SPENCER	5467	SPARTA	5460	BIRNAMWOOD	6692
CLAYTON	1120					SPOONER	5474	PARKVIEW	4151	WONEWOC-UNION	
CLEAR LAKE	1127					SPRING VALLEY	5586	PARTKVIEW	4151	CENTER	6713
CLINTON	1134					STANLEY-BOYD	5593	PECATONICA	0490	WRIGHTSTOWN	6734
						STEVENS POINT	5607	PEPIN	4270		
								PESHTIGO	4305		

*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		MINOCOQUA, 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		