

1A, WI-Z, & TeleFile

Wisconsin income tax

Instructions

2003

Fast Tax Refunds

Need your refund like . . . now?

Then it's time to e-file. Skip the paper and go electronic. Get your refund in 5 days instead of 8 weeks.*

* *Electronic direct deposit refunds are deposited in your bank account in about 5 working days. Electronic returns that require review or adjustment (including Homestead, Earned Income Credit) take longer.*

E-Filing Options

Pick the one that meets your needs:

- Online filing page 3
- Free File  page 3
- Paid tax preparer page 3
- Free tax filing help page 14
- TeleFile  page 25

Do you qualify for a larger refund?

- **Earned income credit** Do you qualify for the federal earned income credit? If yes, you also qualify for the Wisconsin earned income credit if you have at least one qualifying child. See page 12 for more information.
- **Homestead credit** Homestead credit provides direct relief to homeowners and renters. If your income is below \$24,500, you may qualify for the credit. See page 15 for more information.

Changes for 2003

- Educators may deduct up to \$250 of expenses. See page 7.
- The amount you may designate to the state election campaign fund is \$1.

**Filing Deadline is Thursday,
April 15, 2004**

To link to e-filing software, practitioner lists, free tax filing help sites and more information about e-filing, power up your computer to www.Wisconsin.gov.

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 2003.

Filing status	Age as of December 31, 2003	You must file if your gross income* (or total gross income of husband and wife) during 2003 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	\$10,760 or more \$11,010 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 2003 if:



You (or your spouse) could be claimed as a dependent on someone else's return and either of the following applies:

- (1) Your gross income was more than \$750 and it included at least \$251 of unearned income, or
- (2) Your gross income (total unearned income and earned income) was more than –

- \$7,790 if single
- \$10,060 if head of household
- \$14,030 if married filing jointly
- \$6,660 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.
- You were a nonresident or part-year resident of Wisconsin for 2003 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.)

Which Form To File For 2003

(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. <p>Note If you qualify to file Form WI-Z, you may be able to file your return by phone using TeleFile. See page 27 to determine if you may file your return by phone.</p>	<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 deductions for an IRA, student loan interest, and education expenses) <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> <ul style="list-style-type: none"> (1) You intend to abandon your old domicile and take actions consistent with that intent, <i>AND</i> (2) You intend to acquire a new domicile and take actions consistent with that intent, <i>AND</i> (3) You are physically present in the new domicile.

Who 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 2003.
- 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. 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.
- *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/webased or www.dor.state.wi.us/eserv/offshelf.

Wisconsin also has a TeleFile system. TeleFile allows taxpayers to e-file by telephone. The TeleFile worksheet and instructions are included in this booklet. See page 27 to determine if you are eligible to use TeleFile.

When to File / Extension of Time to File

Your return is due April 15, 2004. 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, 2004. This applies even though you may have an extension of time to file. If you do not file your return by April 15, 2004, 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, 2004. Submit the payment with a 2003 Wisconsin Form 1-ES. You can get this form at any Department of Revenue office.

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 8949
(zip code 53708-8949)
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
- File your return electronically

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 at www.dor.state.wi.us.

Form WI-Z

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

TeleFile

The TeleFile worksheet and instructions are on pages 25-28.

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.



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 legal 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 legal 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).

If you filed a joint return for 2002 and you are filing a joint return for 2003 with the same spouse, be sure to enter your names and social security numbers in the same order as on your 2002 return.

■ 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, 2003:

- 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, 2003, and did not remarry in 2003.

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, 2003, or
- Your spouse died in 2003 and you did not remarry in 2003, or
- Your spouse died in 2004 before filing a 2003 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 2003 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 2003*. This publication has information on what income you must report. See page 3 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, 2003. 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, 2003.

■ State Election Campaign Fund

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

■ Rounding Off to Whole Dollars

You will notice that the form has preprinted zeros in the place used to enter cents. This means that all amounts filled in the form should be rounded to the nearest dollar. To do so, drop amounts under 50 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.

■ 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.

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 (line G of TeleFile Worksheet) _____

* 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.

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 9a 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 10a of federal Form 1040A or line 13a of Form 1040. (**Caution** If line 13a 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 2003, 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 page 6 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)?

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 34 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. _____

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.

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

*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.

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. _____

• Include on line 5 of the Retirement Benefit Worksheet any payments received from the retirement systems listed below provided:

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

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.

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.

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. _____

- 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:

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

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.

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 12 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 14 of Form 1A	E. _____



Line 8 Educator Expenses

Fill in on line 8 the amount from line 16 of your federal Form 1040A or line 23 of federal Form 1040.

Line 9 IRA Deduction

Fill in on line 9 the amount from line 17 of your federal Form 1040A or line 24 of federal Form 1040.

Line 10 Student Loan Interest Deduction

Fill in on line 10 the amount from line 18 of your federal Form 1040A or line 25 of federal Form 1040.



Line 13 Dependents

Check the box on line 13 if your parent (or someone else) can claim you (or your spouse) as a dependent on his or her return. You must check the box even if that person chose not to claim you.

Line 14 Standard Deduction

Use the amount on line 12 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 13, your standard deduction may be limited. Use the worksheet above to figure the amount to fill in on line 14.

Line 16 Deduction for Exemptions

Use the Deduction for Exemptions Worksheet below 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 8).

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, 2003*	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, 2003*	4. _____
5. Fill in the number of dependents (do not count yourself or your spouse) on line 5a and on line 16b of Form 1A ... → 5a. _____ x \$700 = ...	5b. _____
6. Add lines 1 through 4 and 5b. Fill in here and on line 16a of Form 1A	6. _____
* See Exception on page 8.	

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 16b 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 on December 31, 2003, be sure to complete line 2 or 4 of the worksheet and line 16c of Form 1A. If you were born on January 1, 1939, you are considered to be age 65 at the end of 2003.

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 13, 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 18 Tax

Use the amount on line 17 to find your tax in the Tax Table on pages 17-22. Fill in the amount of your tax on line 18.

EXCEPTION If the amount on line 17 is \$100,000 or more, use the Tax Rate Schedules on page 23 to compute your tax.

■ Line 19 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 2003, 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 20 Renter's and Homeowner's School Property Tax Credit

You may claim a credit if you paid rent during 2003 for living quarters used as your primary residence OR you paid property taxes during 2003 on your home.

You are eligible for a credit whether or not you claim homestead credit on line 33.

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 20a and 20b (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 20a and 20b.

■ Line 20a (Line 8a on Form WI-Z) How to Figure the Renter's School Property Tax Credit

Step 1 Rent Paid in 2003 Fill in on the appropriate line(s) the total rent that you paid in 2003 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 2003 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 2003.

For example, if you and two other persons rented an apartment and paid a total rent of \$3,000 in 2003, 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 9 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 20a (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 below.

Renter's Worksheet

(Complete only if Exception described on above applies)

1. Credit for rent with heat included (from Col. 1 of Table on page 9) 1. _____
2. Credit for rent where heat not included (from Col. 2 of Table on page 9) 2. _____
3. Add lines 1 and 2. Fill in on line 20a 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).

Renter's School Property Tax Credit Table*

If Rent Paid is:		Your Line 20a (Line 8a on Form WI-Z) Credit is:		If Rent Paid is:		Your Line 20a (Line 8a on Form WI-Z) Credit is:		If Rent Paid is:		Your Line 20a (Line 8a on Form WI-Z) Credit is:		If Rent Paid is:		Your Line 20a (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 8.

**Line 20b (Line 8b on Form WI-Z)
How to Figure the Homeowner's
School Property Tax Credit**

Step 1 Property Taxes Paid on Home in 2003 Fill in the amount of property taxes that you *paid* in 2003 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 2003.

Property taxes are further limited as follows:

- If you bought or sold your home during 2003, 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 2003, 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 20a (line 8a on Form WI-Z).

Homeowner's School Property Tax Credit Table*

If Property Taxes are:											
Line 20b (Line 8b on Form WI-Z)			Line 20b (Line 8b on Form WI-Z)			Line 20b (Line 8b on Form WI-Z)			Line 20b (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 8.

Line 21 (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 12 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 18 of Form 1A (line 7 of Form WI-Z) on line 21 of Form 1A (line 9 of Form WI-Z).
- If the amount on line 12 of Form 1A (line 1 of Form WI-Z) is more than \$9,000 but less than \$10,000, use the worksheet below to compute your working families tax credit.
- If the amount on line 12 of Form 1A (line 1 of Form WI-Z) is \$10,000 or more, fill in 0 on line 21 (line 9 of Form WI-Z). You do not qualify for the working families tax credit.

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 the top of this page to figure your credit. Fill in the amount of your credit on line 20b (line 8b on Form WI-Z).

Caution If you also claimed the renter's credit on line 20a (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).

Working Families Tax Credit Worksheet	
Do not complete this worksheet if:	
<ul style="list-style-type: none"> • Line 12 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 12 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. 	
1. Amount from line 18 of Form 1A (line 7 of Form WI-Z) . . .	1. _____
2. Total credits from lines 19, 20a, and 20b of Form 1A (lines 8a and 8b of Form WI-Z)	2. _____
3. Subtract line 2 from line 1	3. _____
4. Fill in \$10,000 (\$19,000 if married filing a joint return)	4. _____
5. Fill in amount from line 12 of Form 1A (line 1 of Form WI-Z)	5. _____
6. Subtract line 5 from line 4	6. _____
7. Divide line 6 by one thousand (1,000). Fill in decimal amount	7. _____
8. Multiply line 3 by line 7. This is your working families tax credit. Fill in this amount on line 21 of Form 1A (line 9 of Form WI-Z)	8. _____

Married Filing a Joint Return

- If the amount on line 12 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 18 of Form 1A (line 7 of Form WI-Z) on line 21 of Form 1A (line 9 of Form WI-Z).
- If the amount on line 12 of Form 1A (line 1 of Form WI-Z) is more than \$18,000 but less than \$19,000, use the worksheet on page 10 to compute your working families tax credit.
- If the amount on line 12 of Form 1A (line 1 of Form WI-Z) is \$19,000 or more, fill in 0 on line 21 (line 9 of Form WI-Z). You do not qualify for the working families tax credit.

Line 22 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 22 of Form 1A. The maximum credit allowable is \$480.

Line 26 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 26 with the amount you wish to donate. Your donation will either reduce your refund or be added to tax due.

Line 27 (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 2003 on which sales and use tax was not charged? If yes, you must report Wisconsin sales and use tax on these purchases on line 27 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, DVDs, 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 below to determine whether you are liable for Wisconsin sales and use tax.

Worksheet for Computing Wisconsin Sales and Use Tax	
1. Total purchases subject to Wisconsin sales and use tax (i.e., purchases on which no sales and use tax was charged by the seller)	\$ _____
2. Sales and use tax rate (see rate chart 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 27 of Form 1A (line 14 of Form WI-Z) .	\$ _____

Sales and Use Tax Rate Chart

In all Wisconsin counties except those shown in a through c below, the tax rate was 5.5% for all of 2003.

a. If storage, use, or consumption in 2003 was in one of the following counties, the tax rate was 5.6%:

Milwaukee	Ozaukee	Washington
-----------	---------	------------

b. If storage, use, or consumption in 2003 was in one of the following counties, the tax rate was 5.1%:

Racine	Waukesha
--------	----------

c. If storage, use, or consumption in 2003 was in one of the following counties, the tax rate was 5%:

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

■ Line 28 Endangered Resources Donation

Your donation supports the preservation and management of more than 200 endangered and threatened Wisconsin plants and animals. It helps ensure a future for trumpeter swans, timber wolves, calypso orchids, and Karner blue butterflies, to name a few. It also helps protect Wisconsin's finest remaining examples of prairies, forests, and wetlands. All gifts (up to a total of \$320,000) 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 28 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 30 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 30. 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 31 2003 Estimated Tax Payments and Amount Applied from 2002 Return

Fill in any payments you made on your estimated Wisconsin income tax (Form 1-ES) for 2003. Include any overpayment from your 2002 return that you were allowed as credit to your 2003 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 2002 returns that you and your spouse were allowed as credit to 2003 Wisconsin estimated tax.

Follow these instructions even if your spouse died in 2003 or in 2004 before filing a 2003 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 2003 and the name(s) and social security number(s) under which you made them.

■ Line 32 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 32.

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.

Step 2 Fill in the **federal earned income credit** from line 41 of federal Form 1040A or line 63 of federal 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 32. This is your Wisconsin earned income credit.

New **Attachment to Your Return** You must attach a copy of your completed federal Schedule EIC to Form 1A. The federal Schedule EIC requests information for two qualifying children. If you have a third qualifying child, also attach a sheet giving the same information as requested on the Schedule EIC for your third child. Failure to provide this information may delay your refund.

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 32. Write EIC in the space to the right of line 32. Complete your return through line 33 of Form 1A. Attach a copy of your federal return (Form 1040A or Form 1040) to your Form 1A.

■ Line 33 Homestead Credit

If you are claiming homestead credit, fill in on line 33 the amount of your credit from line 19 of Schedule H, the homestead credit claim form. Attach your completed Schedule H to Form 1A.

Note To see if you may qualify for homestead credit, see the Special Instructions on page 15.

■ Line 35 Amount You Overpaid

If line 34 is more than line 29, complete line 35 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 39 instructions to see if you owe underpayment interest. If you owe underpayment interest and you show an overpayment on line 35, reduce the amount on line 35 by the amount of underpayment interest on line 39.

■ Line 36 Refund

Fill in on line 36 the amount from line 35 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 37 Amount of Line 35 to be Applied to your 2004 Estimated Tax

Fill in on line 37 the amount, if any, of the overpayment on line 35 you want applied to your 2004 estimated tax.

■ Line 38 Amount You Owe

If line 34 is less than line 29, complete line 38 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 39 instructions to see if you owe underpayment interest. If you do, include the underpayment interest from line 39 in the amount you fill in on line 38.

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 39 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 38 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 24 minus the amounts on lines 32 and 33.

Exceptions You will not owe underpayment interest if your 2002 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 2002 and you were a Wisconsin resident for all of 2002, or
2. The amounts on lines 30 and 31 on your 2003 return are at least as much as the tax shown on your 2002 return. Your estimated tax payments for 2003 must have been made on time and for the required amount.

The tax shown on your 2002 return is the amount on line 23 of 2002 Form 1A minus the amounts on lines 31 and 32.

If you meet Exception 1 or 2, fill in 0 on line 39, and write "Exception 1" or "Exception 2" in the space to the right of line 39.

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 39. Add the amount of the underpayment interest to any tax due and fill in the total on line 38. If you are due a refund, subtract the underpayment interest from the overpayment you show on line 35. 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 3 for items you must attach.
- If you are claiming the earned income credit, attach a copy of federal Schedule EIC (and information on any third qualifying child) to Form 1A.
- If you claimed homestead credit, staple 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 (or WI-Z). Write “Divorce decree” at the top of page 1 of your return to the left of the barcode. 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 (or WI-Z). Write “Divorce decree – apportion refund” at the top of page 1 of your return to the left of the barcode.
- If you are filing federal Form 8379, Injured Spouse Claim and Allocation, attach a copy to your Form 1A (or WI-Z). Write “Form 8379” at the top of page 1 of your return to the left of the barcode.



Do not attach a copy of your federal return to Form 1A (or WI-Z). But, if you are asking the department to compute your earned income credit, you must attach a copy to Form 1A.

■ Where to File

Mail your return to the Wisconsin Department of Revenue:

If: ▼	Use this address ▼
refund or no tax due	PO Box 59 Madison WI 53785-0001
tax is due	PO Box 268 Madison WI 53790-0001
homestead credit claimed	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.

Free Tax Help

Are you puzzled by the tax law and which credits and deductions you can take? If so, then why not take advantage of the Volunteer Income Tax Assistance (VITA) Program or the Tax Counseling for the Elderly (TCE) Program, both of which offer free tax help.

VITA and TCE sites are located at convenient community locations. These sites offer free basic income tax return preparation to individuals with low income, individuals with disabilities, non-English speaking taxpayers, and the elderly. In addition to free tax preparation, many sites also offer free electronic filing (e-filing).

Taxpayers wanting to take advantage of these volunteer assistance programs should bring the following information with them when they visit a VITA or TCE site.

- Form W-2, Wage and Tax Statement, from each employer.
- Form 1099, for interest and dividends.
- A list of other income and expenses.
- A copy of last year's tax return.
- All other information pertinent to this year's tax return.

Volunteers participating in the VITA and TCE Programs consist of individuals from the community who

volunteer their time and services to provide free income tax preparation to individuals who may find it difficult to pay for tax preparation.

Filing your income taxes can be easy and free. Take advantage of the volunteer assistance program in your area to receive free income tax preparation assistance.

To obtain the location, dates, and hours of the volunteer site closest to you, call the IRS toll-free Tax Help Line at 1-800-829-1040. Beginning January 15, 2004, you may also call AARP, the largest TCE participant through its Tax Aide Program at 1-888-227-7669 to find the nearest Tax Aide site.

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 2004 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 2004 in installments beginning April 15, 2004, using Wisconsin Form 1-ES, or
- Increase the amount of income tax withheld from your 2004 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, 2003,
- A Wisconsin resident for all of 2003,
- Not claimed as a dependent on anyone's 2003 tax return (unless you were 62 or older on December 31, 2003),
- Not living in tax-exempt public housing for all of 2003 (**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 2003.

Use Schedule H to claim homestead credit. See page 3 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 3 for how to get this publication.

Death of a Taxpayer

A return for a taxpayer who died in 2003 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 3 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 2003 and you did not remarry in 2003, you can file a joint return. You can also file a joint return if your spouse died in 2004 before filing a 2003 return. A joint return should show your spouse's 2003 income before death and your income for all of 2003. 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 2003 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) 266-2890 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.

2003 Standard Deduction Table

If Wisconsin income (line 12 of Form 1A or line 1 of Form WI-Z) is –		And you are –			If Wisconsin income (line 12 of Form 1A or line 1 of Form WI-Z) is –		And you are –			If Wisconsin income (line 12 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	11,220	7,790	14,030	10,060	36,500	37,000	4,726	9,879	4,726	62,500	63,000	1,606	4,736	1,606
11,220	11,500	7,773	14,030	10,028	37,000	37,500	4,666	9,780	4,666	63,000	63,500	1,546	4,637	1,546
11,500	12,000	7,726	14,030	9,941	37,500	38,000	4,606	9,681	4,606	63,500	64,000	1,486	4,539	1,486
12,000	12,500	7,666	14,030	9,828	38,000	38,500	4,546	9,582	4,546	64,000	64,500	1,426	4,440	1,426
12,500	13,000	7,606	14,030	9,716	38,500	39,000	4,486	9,483	4,486	64,500	65,000	1,366	4,341	1,366
13,000	13,500	7,546	14,030	9,603	39,000	39,500	4,426	9,384	4,426	65,000	65,500	1,306	4,242	1,306
13,500	14,000	7,486	14,030	9,490	39,500	40,000	4,366	9,285	4,366	65,500	66,000	1,246	4,143	1,246
14,000	14,500	7,426	14,030	9,378	40,000	40,500	4,306	9,186	4,306	66,000	66,500	1,186	4,044	1,186
14,500	15,000	7,366	14,030	9,265	40,500	41,000	4,246	9,087	4,246	66,500	67,000	1,126	3,945	1,126
15,000	15,500	7,306	14,030	9,153	41,000	41,500	4,186	8,989	4,186	67,000	67,500	1,066	3,846	1,066
15,500	16,000	7,246	14,030	9,040	41,500	42,000	4,126	8,890	4,126	67,500	68,000	1,006	3,747	1,006
16,000	16,500	7,186	13,933	8,927	42,000	42,500	4,066	8,791	4,066	68,000	68,500	946	3,649	946
16,500	17,000	7,126	13,834	8,815	42,500	43,000	4,006	8,692	4,006	68,500	69,000	886	3,550	886
17,000	17,500	7,066	13,735	8,702	43,000	43,500	3,946	8,593	3,946	69,000	69,500	826	3,451	826
17,500	18,000	7,006	13,636	8,590	43,500	44,000	3,886	8,494	3,886	69,500	70,000	766	3,352	766
18,000	18,500	6,946	13,538	8,477	44,000	44,500	3,826	8,395	3,826	70,000	70,500	706	3,253	706
18,500	19,000	6,886	13,439	8,365	44,500	45,000	3,766	8,296	3,766	70,500	71,000	646	3,154	646
19,000	19,500	6,826	13,340	8,252	45,000	45,500	3,706	8,197	3,706	71,000	71,500	586	3,055	586
19,500	20,000	6,766	13,241	8,139	45,500	46,000	3,646	8,099	3,646	71,500	72,000	526	2,956	526
20,000	20,500	6,706	13,142	8,027	46,000	46,500	3,586	8,000	3,586	72,000	72,500	466	2,857	466
20,500	21,000	6,646	13,043	7,914	46,500	47,000	3,526	7,901	3,526	72,500	73,000	406	2,759	406
21,000	21,500	6,586	12,944	7,802	47,000	47,500	3,466	7,802	3,466	73,000	73,500	346	2,660	346
21,500	22,000	6,526	12,845	7,689	47,500	48,000	3,406	7,703	3,406	73,500	74,000	286	2,561	286
22,000	22,500	6,466	12,746	7,577	48,000	48,500	3,346	7,604	3,346	74,000	74,500	226	2,462	226
22,500	23,000	6,406	12,648	7,464	48,500	49,000	3,286	7,505	3,286	74,500	75,000	166	2,363	166
23,000	23,500	6,346	12,549	7,351	49,000	49,500	3,226	7,406	3,226	75,000	75,500	106	2,264	106
23,500	24,000	6,286	12,450	7,239	49,500	50,000	3,166	7,307	3,166	75,500	76,000	46	2,165	46
24,000	24,500	6,226	12,351	7,126	50,000	50,500	3,106	7,209	3,106	76,000	76,500	0	2,066	0
24,500	25,000	6,166	12,252	7,014	50,500	51,000	3,046	7,110	3,046	76,500	77,000	0	1,967	0
25,000	25,500	6,106	12,153	6,901	51,000	51,500	2,986	7,011	2,986	77,000	77,500	0	1,869	0
25,500	26,000	6,046	12,054	6,789	51,500	52,000	2,926	6,912	2,926	77,500	78,000	0	1,770	0
26,000	26,500	5,986	11,955	6,676	52,000	52,500	2,866	6,813	2,866	78,000	78,500	0	1,671	0
26,500	27,000	5,926	11,856	6,563	52,500	53,000	2,806	6,714	2,806	78,500	79,000	0	1,572	0
27,000	27,500	5,866	11,758	6,451	53,000	53,500	2,746	6,615	2,746	79,000	79,500	0	1,473	0
27,500	28,000	5,806	11,659	6,338	53,500	54,000	2,686	6,516	2,686	79,500	80,000	0	1,374	0
28,000	28,500	5,746	11,560	6,226	54,000	54,500	2,626	6,417	2,626	80,000	80,500	0	1,275	0
28,500	29,000	5,686	11,461	6,113	54,500	55,000	2,566	6,319	2,566	80,500	81,000	0	1,176	0
29,000	29,500	5,626	11,362	6,001	55,000	55,500	2,506	6,220	2,506	81,000	81,500	0	1,077	0
29,500	30,000	5,566	11,263	5,888	55,500	56,000	2,446	6,121	2,446	81,500	82,000	0	978	0
30,000	30,500	5,506	11,164	5,775	56,000	56,500	2,386	6,022	2,386	82,000	82,500	0	880	0
30,500	31,000	5,446	11,065	5,663	56,500	57,000	2,326	5,923	2,326	82,500	83,000	0	781	0
31,000	31,500	5,386	10,966	5,550	57,000	57,500	2,266	5,824	2,266	83,000	83,500	0	682	0
31,500	32,000	5,326	10,867	5,438	57,500	58,000	2,206	5,725	2,206	83,500	84,000	0	583	0
32,000	32,500	5,266	10,769	5,325	58,000	58,500	2,146	5,626	2,146	84,000	84,500	0	484	0
32,500	33,000	5,206	10,670	5,213	58,500	59,000	2,086	5,527	2,086	84,500	85,000	0	385	0
33,000	33,500	5,146	10,571	5,146	59,000	59,500	2,026	5,429	2,026	85,000	85,500	0	286	0
33,500	34,000	5,086	10,472	5,086	59,500	60,000	1,966	5,330	1,966	85,500	86,000	0	187	0
34,000	34,500	5,026	10,373	5,026	60,000	60,500	1,906	5,231	1,906	86,000	86,500	0	88	0
34,500	35,000	4,966	10,274	4,966	60,500	61,000	1,846	5,132	1,846	86,500	86,697	0	20	0
35,000	35,500	4,906	10,175	4,906	61,000	61,500	1,786	5,033	1,786	86,697	or more	0	0	0
35,500	36,000	4,846	10,076	4,846	61,500	62,000	1,726	4,934	1,726					
36,000	36,500	4,786	9,977	4,786	62,000	62,500	1,666	4,835	1,666					

2003 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 17 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 \$1,609. This is the tax amount they must write on line 18 of their return.

If Form 1A, line 17 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	1,666	1,603
28,600	28,700	1,673	1,609
28,700	28,800	1,679	1,616
28,800	28,900	1,686	1,622
28,900	29,000	1,692	1,629

If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 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	384	384
300	400	16	16	4,400	4,500	205	205	8,400	8,500	389	389
400	500	21	21	4,500	4,600	209	209	8,500	8,600	395	393
500	600	25	25	4,600	4,700	214	214	8,600	8,700	401	398
600	700	30	30	4,700	4,800	219	219	8,700	8,800	407	403
700	800	35	35	4,800	4,900	223	223	8,800	8,900	414	407
800	900	39	39	4,900	5,000	228	228	8,900	9,000	420	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	426	416
1,100	1,200	53	53	5,100	5,200	237	237	9,100	9,200	432	421
1,200	1,300	58	58	5,200	5,300	242	242	9,200	9,300	438	426
1,300	1,400	62	62	5,300	5,400	246	246	9,300	9,400	444	430
1,400	1,500	67	67	5,400	5,500	251	251	9,400	9,500	451	435
1,500	1,600	71	71	5,500	5,600	255	255	9,500	9,600	457	439
1,600	1,700	76	76	5,600	5,700	260	260	9,600	9,700	463	444
1,700	1,800	81	81	5,700	5,800	265	265	9,700	9,800	469	449
1,800	1,900	85	85	5,800	5,900	269	269	9,800	9,900	475	453
1,900	2,000	90	90	5,900	6,000	274	274	9,900	10,000	481	458
2,000				6,000				10,000			
2,000	2,100	94	94	6,000	6,100	278	278	10,000	10,100	487	462
2,100	2,200	99	99	6,100	6,200	283	283	10,100	10,200	494	467
2,200	2,300	104	104	6,200	6,300	288	288	10,200	10,300	500	472
2,300	2,400	108	108	6,300	6,400	292	292	10,300	10,400	506	476
2,400	2,500	113	113	6,400	6,500	297	297	10,400	10,500	512	481
2,500	2,600	117	117	6,500	6,600	301	301	10,500	10,600	518	485
2,600	2,700	122	122	6,600	6,700	306	306	10,600	10,700	524	490
2,700	2,800	127	127	6,700	6,800	311	311	10,700	10,800	530	495
2,800	2,900	131	131	6,800	6,900	315	315	10,800	10,900	537	499
2,900	3,000	136	136	6,900	7,000	320	320	10,900	11,000	543	504
3,000				7,000				11,000			
3,000	3,100	140	140	7,000	7,100	324	324	11,000	11,100	549	508
3,100	3,200	145	145	7,100	7,200	329	329	11,100	11,200	555	513
3,200	3,300	150	150	7,200	7,300	334	334	11,200	11,300	561	518
3,300	3,400	154	154	7,300	7,400	338	338	11,300	11,400	567	524
3,400	3,500	159	159	7,400	7,500	343	343	11,400	11,500	574	530
3,500	3,600	163	163	7,500	7,600	347	347	11,500	11,600	580	536
3,600	3,700	168	168	7,600	7,700	352	352	11,600	11,700	586	542
3,700	3,800	173	173	7,700	7,800	357	357	11,700	11,800	592	548
3,800	3,900	177	177	7,800	7,900	361	361	11,800	11,900	598	555
3,900	4,000	182	182	7,900	8,000	366	366	11,900	12,000	604	561

continued on next page

If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 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	610	567	18,000	18,100	984	936	24,000	24,100	1,374	1,310
12,100	12,200	617	573	18,100	18,200	990	942	24,100	24,200	1,380	1,317
12,200	12,300	623	579	18,200	18,300	997	948	24,200	24,300	1,387	1,323
12,300	12,400	629	585	18,300	18,400	1,003	954	24,300	24,400	1,393	1,330
12,400	12,500	635	591	18,400	18,500	1,010	960	24,400	24,500	1,400	1,336
12,500	12,600	641	598	18,500	18,600	1,016	967	24,500	24,600	1,406	1,343
12,600	12,700	647	604	18,600	18,700	1,023	973	24,600	24,700	1,413	1,349
12,700	12,800	653	610	18,700	18,800	1,029	979	24,700	24,800	1,419	1,356
12,800	12,900	660	616	18,800	18,900	1,036	985	24,800	24,900	1,426	1,362
12,900	13,000	666	622	18,900	19,000	1,042	991	24,900	25,000	1,432	1,369
13,000				19,000				25,000			
13,000	13,100	672	628	19,000	19,100	1,049	997	25,000	25,100	1,439	1,375
13,100	13,200	678	635	19,100	19,200	1,055	1,004	25,100	25,200	1,445	1,382
13,200	13,300	684	641	19,200	19,300	1,062	1,010	25,200	25,300	1,452	1,388
13,300	13,400	690	647	19,300	19,400	1,068	1,016	25,300	25,400	1,458	1,395
13,400	13,500	697	653	19,400	19,500	1,075	1,022	25,400	25,500	1,465	1,401
13,500	13,600	703	659	19,500	19,600	1,081	1,028	25,500	25,600	1,471	1,408
13,600	13,700	709	665	19,600	19,700	1,088	1,034	25,600	25,700	1,478	1,414
13,700	13,800	715	671	19,700	19,800	1,094	1,040	25,700	25,800	1,484	1,421
13,800	13,900	721	678	19,800	19,900	1,101	1,047	25,800	25,900	1,491	1,427
13,900	14,000	727	684	19,900	20,000	1,107	1,053	25,900	26,000	1,497	1,434
14,000				20,000				26,000			
14,000	14,100	733	690	20,000	20,100	1,114	1,059	26,000	26,100	1,504	1,440
14,100	14,200	740	696	20,100	20,200	1,120	1,065	26,100	26,200	1,510	1,447
14,200	14,300	746	702	20,200	20,300	1,127	1,071	26,200	26,300	1,517	1,453
14,300	14,400	752	708	20,300	20,400	1,133	1,077	26,300	26,400	1,523	1,460
14,400	14,500	758	714	20,400	20,500	1,140	1,083	26,400	26,500	1,530	1,466
14,500	14,600	764	721	20,500	20,600	1,146	1,090	26,500	26,600	1,536	1,473
14,600	14,700	770	727	20,600	20,700	1,153	1,096	26,600	26,700	1,543	1,479
14,700	14,800	776	733	20,700	20,800	1,159	1,102	26,700	26,800	1,549	1,486
14,800	14,900	783	739	20,800	20,900	1,166	1,108	26,800	26,900	1,556	1,492
14,900	15,000	789	745	20,900	21,000	1,172	1,114	26,900	27,000	1,562	1,499
15,000				21,000				27,000			
15,000	15,100	795	751	21,000	21,100	1,179	1,120	27,000	27,100	1,569	1,505
15,100	15,200	801	758	21,100	21,200	1,185	1,127	27,100	27,200	1,575	1,512
15,200	15,300	807	764	21,200	21,300	1,192	1,133	27,200	27,300	1,582	1,518
15,300	15,400	813	770	21,300	21,400	1,198	1,139	27,300	27,400	1,588	1,525
15,400	15,500	820	776	21,400	21,500	1,205	1,145	27,400	27,500	1,595	1,531
15,500	15,600	826	782	21,500	21,600	1,211	1,151	27,500	27,600	1,601	1,538
15,600	15,700	832	788	21,600	21,700	1,218	1,157	27,600	27,700	1,608	1,544
15,700	15,800	838	794	21,700	21,800	1,224	1,163	27,700	27,800	1,614	1,551
15,800	15,900	844	801	21,800	21,900	1,231	1,170	27,800	27,900	1,621	1,557
15,900	16,000	850	807	21,900	22,000	1,237	1,176	27,900	28,000	1,627	1,564
16,000				22,000				28,000			
16,000	16,100	856	813	22,000	22,100	1,244	1,182	28,000	28,100	1,634	1,570
16,100	16,200	863	819	22,100	22,200	1,250	1,188	28,100	28,200	1,640	1,577
16,200	16,300	869	825	22,200	22,300	1,257	1,194	28,200	28,300	1,647	1,583
16,300	16,400	875	831	22,300	22,400	1,263	1,200	28,300	28,400	1,653	1,590
16,400	16,500	881	837	22,400	22,500	1,270	1,206	28,400	28,500	1,660	1,596
16,500	16,600	887	844	22,500	22,600	1,276	1,213	28,500	28,600	1,666	1,603
16,600	16,700	893	850	22,600	22,700	1,283	1,219	28,600	28,700	1,673	1,609
16,700	16,800	899	856	22,700	22,800	1,289	1,226	28,700	28,800	1,679	1,616
16,800	16,900	906	862	22,800	22,900	1,296	1,232	28,800	28,900	1,686	1,622
16,900	17,000	912	868	22,900	23,000	1,302	1,239	28,900	29,000	1,692	1,629
17,000				23,000				29,000			
17,000	17,100	919	874	23,000	23,100	1,309	1,245	29,000	29,100	1,699	1,635
17,100	17,200	925	881	23,100	23,200	1,315	1,252	29,100	29,200	1,705	1,642
17,200	17,300	932	887	23,200	23,300	1,322	1,258	29,200	29,300	1,712	1,648
17,300	17,400	938	893	23,300	23,400	1,328	1,265	29,300	29,400	1,718	1,655
17,400	17,500	945	899	23,400	23,500	1,335	1,271	29,400	29,500	1,725	1,661
17,500	17,600	951	905	23,500	23,600	1,341	1,278	29,500	29,600	1,731	1,668
17,600	17,700	958	911	23,600	23,700	1,348	1,284	29,600	29,700	1,738	1,674
17,700	17,800	964	917	23,700	23,800	1,354	1,291	29,700	29,800	1,744	1,681
17,800	17,900	971	924	23,800	23,900	1,361	1,297	29,800	29,900	1,751	1,687
17,900	18,000	977	930	23,900	24,000	1,367	1,304	29,900	30,000	1,757	1,694

If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 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	1,764	1,700	36,000	36,100	2,154	2,090	42,000	42,100	2,544	2,480
30,100	30,200	1,770	1,707	36,100	36,200	2,160	2,097	42,100	42,200	2,550	2,487
30,200	30,300	1,777	1,713	36,200	36,300	2,167	2,103	42,200	42,300	2,557	2,493
30,300	30,400	1,783	1,720	36,300	36,400	2,173	2,110	42,300	42,400	2,563	2,500
30,400	30,500	1,790	1,726	36,400	36,500	2,180	2,116	42,400	42,500	2,570	2,506
30,500	30,600	1,796	1,733	36,500	36,600	2,186	2,123	42,500	42,600	2,576	2,513
30,600	30,700	1,803	1,739	36,600	36,700	2,193	2,129	42,600	42,700	2,583	2,519
30,700	30,800	1,809	1,746	36,700	36,800	2,199	2,136	42,700	42,800	2,589	2,526
30,800	30,900	1,816	1,752	36,800	36,900	2,206	2,142	42,800	42,900	2,596	2,532
30,900	31,000	1,822	1,759	36,900	37,000	2,212	2,149	42,900	43,000	2,602	2,539
31,000				37,000				43,000			
31,000	31,100	1,829	1,765	37,000	37,100	2,219	2,155	43,000	43,100	2,609	2,545
31,100	31,200	1,835	1,772	37,100	37,200	2,225	2,162	43,100	43,200	2,615	2,552
31,200	31,300	1,842	1,778	37,200	37,300	2,232	2,168	43,200	43,300	2,622	2,558
31,300	31,400	1,848	1,785	37,300	37,400	2,238	2,175	43,300	43,400	2,628	2,565
31,400	31,500	1,855	1,791	37,400	37,500	2,245	2,181	43,400	43,500	2,635	2,571
31,500	31,600	1,861	1,798	37,500	37,600	2,251	2,188	43,500	43,600	2,641	2,578
31,600	31,700	1,868	1,804	37,600	37,700	2,258	2,194	43,600	43,700	2,648	2,584
31,700	31,800	1,874	1,811	37,700	37,800	2,264	2,201	43,700	43,800	2,654	2,591
31,800	31,900	1,881	1,817	37,800	37,900	2,271	2,207	43,800	43,900	2,661	2,597
31,900	32,000	1,887	1,824	37,900	38,000	2,277	2,214	43,900	44,000	2,667	2,604
32,000				38,000				44,000			
32,000	32,100	1,894	1,830	38,000	38,100	2,284	2,220	44,000	44,100	2,674	2,610
32,100	32,200	1,900	1,837	38,100	38,200	2,290	2,227	44,100	44,200	2,680	2,617
32,200	32,300	1,907	1,843	38,200	38,300	2,297	2,233	44,200	44,300	2,687	2,623
32,300	32,400	1,913	1,850	38,300	38,400	2,303	2,240	44,300	44,400	2,693	2,630
32,400	32,500	1,920	1,856	38,400	38,500	2,310	2,246	44,400	44,500	2,700	2,636
32,500	32,600	1,926	1,863	38,500	38,600	2,316	2,253	44,500	44,600	2,706	2,643
32,600	32,700	1,933	1,869	38,600	38,700	2,323	2,259	44,600	44,700	2,713	2,649
32,700	32,800	1,939	1,876	38,700	38,800	2,329	2,266	44,700	44,800	2,719	2,656
32,800	32,900	1,946	1,882	38,800	38,900	2,336	2,272	44,800	44,900	2,726	2,662
32,900	33,000	1,952	1,889	38,900	39,000	2,342	2,279	44,900	45,000	2,732	2,669
33,000				39,000				45,000			
33,000	33,100	1,959	1,895	39,000	39,100	2,349	2,285	45,000	45,100	2,739	2,675
33,100	33,200	1,965	1,902	39,100	39,200	2,355	2,292	45,100	45,200	2,745	2,682
33,200	33,300	1,972	1,908	39,200	39,300	2,362	2,298	45,200	45,300	2,752	2,688
33,300	33,400	1,978	1,915	39,300	39,400	2,368	2,305	45,300	45,400	2,758	2,695
33,400	33,500	1,985	1,921	39,400	39,500	2,375	2,311	45,400	45,500	2,765	2,701
33,500	33,600	1,991	1,928	39,500	39,600	2,381	2,318	45,500	45,600	2,771	2,708
33,600	33,700	1,998	1,934	39,600	39,700	2,388	2,324	45,600	45,700	2,778	2,714
33,700	33,800	2,004	1,941	39,700	39,800	2,394	2,331	45,700	45,800	2,784	2,721
33,800	33,900	2,011	1,947	39,800	39,900	2,401	2,337	45,800	45,900	2,791	2,727
33,900	34,000	2,017	1,954	39,900	40,000	2,407	2,344	45,900	46,000	2,797	2,734
34,000				40,000				46,000			
34,000	34,100	2,024	1,960	40,000	40,100	2,414	2,350	46,000	46,100	2,804	2,740
34,100	34,200	2,030	1,967	40,100	40,200	2,420	2,357	46,100	46,200	2,810	2,747
34,200	34,300	2,037	1,973	40,200	40,300	2,427	2,363	46,200	46,300	2,817	2,753
34,300	34,400	2,043	1,980	40,300	40,400	2,433	2,370	46,300	46,400	2,823	2,760
34,400	34,500	2,050	1,986	40,400	40,500	2,440	2,376	46,400	46,500	2,830	2,766
34,500	34,600	2,056	1,993	40,500	40,600	2,446	2,383	46,500	46,600	2,836	2,773
34,600	34,700	2,063	1,999	40,600	40,700	2,453	2,389	46,600	46,700	2,843	2,779
34,700	34,800	2,069	2,006	40,700	40,800	2,459	2,396	46,700	46,800	2,849	2,786
34,800	34,900	2,076	2,012	40,800	40,900	2,466	2,402	46,800	46,900	2,856	2,792
34,900	35,000	2,082	2,019	40,900	41,000	2,472	2,409	46,900	47,000	2,862	2,799
35,000				41,000				47,000			
35,000	35,100	2,089	2,025	41,000	41,100	2,479	2,415	47,000	47,100	2,869	2,805
35,100	35,200	2,095	2,032	41,100	41,200	2,485	2,422	47,100	47,200	2,875	2,812
35,200	35,300	2,102	2,038	41,200	41,300	2,492	2,428	47,200	47,300	2,882	2,818
35,300	35,400	2,108	2,045	41,300	41,400	2,498	2,435	47,300	47,400	2,888	2,825
35,400	35,500	2,115	2,051	41,400	41,500	2,505	2,441	47,400	47,500	2,895	2,831
35,500	35,600	2,121	2,058	41,500	41,600	2,511	2,448	47,500	47,600	2,901	2,838
35,600	35,700	2,128	2,064	41,600	41,700	2,518	2,454	47,600	47,700	2,908	2,844
35,700	35,800	2,134	2,071	41,700	41,800	2,524	2,461	47,700	47,800	2,914	2,851
35,800	35,900	2,141	2,077	41,800	41,900	2,531	2,467	47,800	47,900	2,921	2,857
35,900	36,000	2,147	2,084	41,900	42,000	2,537	2,474	47,900	48,000	2,927	2,864

If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 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	2,934	2,870	54,000	54,100	3,324	3,260	60,000	60,100	3,714	3,650
48,100	48,200	2,940	2,877	54,100	54,200	3,330	3,267	60,100	60,200	3,720	3,657
48,200	48,300	2,947	2,883	54,200	54,300	3,337	3,273	60,200	60,300	3,727	3,663
48,300	48,400	2,953	2,890	54,300	54,400	3,343	3,280	60,300	60,400	3,733	3,670
48,400	48,500	2,960	2,896	54,400	54,500	3,350	3,286	60,400	60,500	3,740	3,676
48,500	48,600	2,966	2,903	54,500	54,600	3,356	3,293	60,500	60,600	3,746	3,683
48,600	48,700	2,973	2,909	54,600	54,700	3,363	3,299	60,600	60,700	3,753	3,689
48,700	48,800	2,979	2,916	54,700	54,800	3,369	3,306	60,700	60,800	3,759	3,696
48,800	48,900	2,986	2,922	54,800	54,900	3,376	3,312	60,800	60,900	3,766	3,702
48,900	49,000	2,992	2,929	54,900	55,000	3,382	3,319	60,900	61,000	3,772	3,709
49,000				55,000				61,000			
49,000	49,100	2,999	2,935	55,000	55,100	3,389	3,325	61,000	61,100	3,779	3,715
49,100	49,200	3,005	2,942	55,100	55,200	3,395	3,332	61,100	61,200	3,785	3,722
49,200	49,300	3,012	2,948	55,200	55,300	3,402	3,338	61,200	61,300	3,792	3,728
49,300	49,400	3,018	2,955	55,300	55,400	3,408	3,345	61,300	61,400	3,798	3,735
49,400	49,500	3,025	2,961	55,400	55,500	3,415	3,351	61,400	61,500	3,805	3,741
49,500	49,600	3,031	2,968	55,500	55,600	3,421	3,358	61,500	61,600	3,811	3,748
49,600	49,700	3,038	2,974	55,600	55,700	3,428	3,364	61,600	61,700	3,818	3,754
49,700	49,800	3,044	2,981	55,700	55,800	3,434	3,371	61,700	61,800	3,824	3,761
49,800	49,900	3,051	2,987	55,800	55,900	3,441	3,377	61,800	61,900	3,831	3,767
49,900	50,000	3,057	2,994	55,900	56,000	3,447	3,384	61,900	62,000	3,837	3,774
50,000				56,000				62,000			
50,000	50,100	3,064	3,000	56,000	56,100	3,454	3,390	62,000	62,100	3,844	3,780
50,100	50,200	3,070	3,007	56,100	56,200	3,460	3,397	62,100	62,200	3,850	3,787
50,200	50,300	3,077	3,013	56,200	56,300	3,467	3,403	62,200	62,300	3,857	3,793
50,300	50,400	3,083	3,020	56,300	56,400	3,473	3,410	62,300	62,400	3,863	3,800
50,400	50,500	3,090	3,026	56,400	56,500	3,480	3,416	62,400	62,500	3,870	3,806
50,500	50,600	3,096	3,033	56,500	56,600	3,486	3,423	62,500	62,600	3,876	3,813
50,600	50,700	3,103	3,039	56,600	56,700	3,493	3,429	62,600	62,700	3,883	3,819
50,700	50,800	3,109	3,046	56,700	56,800	3,499	3,436	62,700	62,800	3,889	3,826
50,800	50,900	3,116	3,052	56,800	56,900	3,506	3,442	62,800	62,900	3,896	3,832
50,900	51,000	3,122	3,059	56,900	57,000	3,512	3,449	62,900	63,000	3,902	3,839
51,000				57,000				63,000			
51,000	51,100	3,129	3,065	57,000	57,100	3,519	3,455	63,000	63,100	3,909	3,845
51,100	51,200	3,135	3,072	57,100	57,200	3,525	3,462	63,100	63,200	3,915	3,852
51,200	51,300	3,142	3,078	57,200	57,300	3,532	3,468	63,200	63,300	3,922	3,858
51,300	51,400	3,148	3,085	57,300	57,400	3,538	3,475	63,300	63,400	3,928	3,865
51,400	51,500	3,155	3,091	57,400	57,500	3,545	3,481	63,400	63,500	3,935	3,871
51,500	51,600	3,161	3,098	57,500	57,600	3,551	3,488	63,500	63,600	3,941	3,878
51,600	51,700	3,168	3,104	57,600	57,700	3,558	3,494	63,600	63,700	3,948	3,884
51,700	51,800	3,174	3,111	57,700	57,800	3,564	3,501	63,700	63,800	3,954	3,891
51,800	51,900	3,181	3,117	57,800	57,900	3,571	3,507	63,800	63,900	3,961	3,897
51,900	52,000	3,187	3,124	57,900	58,000	3,577	3,514	63,900	64,000	3,967	3,904
52,000				58,000				64,000			
52,000	52,100	3,194	3,130	58,000	58,100	3,584	3,520	64,000	64,100	3,974	3,910
52,100	52,200	3,200	3,137	58,100	58,200	3,590	3,527	64,100	64,200	3,980	3,917
52,200	52,300	3,207	3,143	58,200	58,300	3,597	3,533	64,200	64,300	3,987	3,923
52,300	52,400	3,213	3,150	58,300	58,400	3,603	3,540	64,300	64,400	3,993	3,930
52,400	52,500	3,220	3,156	58,400	58,500	3,610	3,546	64,400	64,500	4,000	3,936
52,500	52,600	3,226	3,163	58,500	58,600	3,616	3,553	64,500	64,600	4,006	3,943
52,600	52,700	3,233	3,169	58,600	58,700	3,623	3,559	64,600	64,700	4,013	3,949
52,700	52,800	3,239	3,176	58,700	58,800	3,629	3,566	64,700	64,800	4,019	3,956
52,800	52,900	3,246	3,182	58,800	58,900	3,636	3,572	64,800	64,900	4,026	3,962
52,900	53,000	3,252	3,189	58,900	59,000	3,642	3,579	64,900	65,000	4,032	3,969
53,000				59,000				65,000			
53,000	53,100	3,259	3,195	59,000	59,100	3,649	3,585	65,000	65,100	4,039	3,975
53,100	53,200	3,265	3,202	59,100	59,200	3,655	3,592	65,100	65,200	4,045	3,982
53,200	53,300	3,272	3,208	59,200	59,300	3,662	3,598	65,200	65,300	4,052	3,988
53,300	53,400	3,278	3,215	59,300	59,400	3,668	3,605	65,300	65,400	4,058	3,995
53,400	53,500	3,285	3,221	59,400	59,500	3,675	3,611	65,400	65,500	4,065	4,001
53,500	53,600	3,291	3,228	59,500	59,600	3,681	3,618	65,500	65,600	4,071	4,008
53,600	53,700	3,298	3,234	59,600	59,700	3,688	3,624	65,600	65,700	4,078	4,014
53,700	53,800	3,304	3,241	59,700	59,800	3,694	3,631	65,700	65,800	4,084	4,021
53,800	53,900	3,311	3,247	59,800	59,900	3,701	3,637	65,800	65,900	4,091	4,027
53,900	54,000	3,317	3,254	59,900	60,000	3,707	3,644	65,900	66,000	4,097	4,034

If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 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	4,104	4,040	72,000	72,100	4,494	4,430	78,000	78,100	4,884	4,820
66,100	66,200	4,110	4,047	72,100	72,200	4,500	4,437	78,100	78,200	4,890	4,827
66,200	66,300	4,117	4,053	72,200	72,300	4,507	4,443	78,200	78,300	4,897	4,833
66,300	66,400	4,123	4,060	72,300	72,400	4,513	4,450	78,300	78,400	4,903	4,840
66,400	66,500	4,130	4,066	72,400	72,500	4,520	4,456	78,400	78,500	4,910	4,846
66,500	66,600	4,136	4,073	72,500	72,600	4,526	4,463	78,500	78,600	4,916	4,853
66,600	66,700	4,143	4,079	72,600	72,700	4,533	4,469	78,600	78,700	4,923	4,859
66,700	66,800	4,149	4,086	72,700	72,800	4,539	4,476	78,700	78,800	4,929	4,866
66,800	66,900	4,156	4,092	72,800	72,900	4,546	4,482	78,800	78,900	4,936	4,872
66,900	67,000	4,162	4,099	72,900	73,000	4,552	4,489	78,900	79,000	4,942	4,879
67,000				73,000				79,000			
67,000	67,100	4,169	4,105	73,000	73,100	4,559	4,495	79,000	79,100	4,949	4,885
67,100	67,200	4,175	4,112	73,100	73,200	4,565	4,502	79,100	79,200	4,955	4,892
67,200	67,300	4,182	4,118	73,200	73,300	4,572	4,508	79,200	79,300	4,962	4,898
67,300	67,400	4,188	4,125	73,300	73,400	4,578	4,515	79,300	79,400	4,968	4,905
67,400	67,500	4,195	4,131	73,400	73,500	4,585	4,521	79,400	79,500	4,975	4,911
67,500	67,600	4,201	4,138	73,500	73,600	4,591	4,528	79,500	79,600	4,981	4,918
67,600	67,700	4,208	4,144	73,600	73,700	4,598	4,534	79,600	79,700	4,988	4,924
67,700	67,800	4,214	4,151	73,700	73,800	4,604	4,541	79,700	79,800	4,994	4,931
67,800	67,900	4,221	4,157	73,800	73,900	4,611	4,547	79,800	79,900	5,001	4,937
67,900	68,000	4,227	4,164	73,900	74,000	4,617	4,554	79,900	80,000	5,007	4,944
68,000				74,000				80,000			
68,000	68,100	4,234	4,170	74,000	74,100	4,624	4,560	80,000	80,100	5,014	4,950
68,100	68,200	4,240	4,177	74,100	74,200	4,630	4,567	80,100	80,200	5,020	4,957
68,200	68,300	4,247	4,183	74,200	74,300	4,637	4,573	80,200	80,300	5,027	4,963
68,300	68,400	4,253	4,190	74,300	74,400	4,643	4,580	80,300	80,400	5,033	4,970
68,400	68,500	4,260	4,196	74,400	74,500	4,650	4,586	80,400	80,500	5,040	4,976
68,500	68,600	4,266	4,203	74,500	74,600	4,656	4,593	80,500	80,600	5,046	4,983
68,600	68,700	4,273	4,209	74,600	74,700	4,663	4,599	80,600	80,700	5,053	4,989
68,700	68,800	4,279	4,216	74,700	74,800	4,669	4,606	80,700	80,800	5,059	4,996
68,800	68,900	4,286	4,222	74,800	74,900	4,676	4,612	80,800	80,900	5,066	5,002
68,900	69,000	4,292	4,229	74,900	75,000	4,682	4,619	80,900	81,000	5,072	5,009
69,000				75,000				81,000			
69,000	69,100	4,299	4,235	75,000	75,100	4,689	4,625	81,000	81,100	5,079	5,015
69,100	69,200	4,305	4,242	75,100	75,200	4,695	4,632	81,100	81,200	5,085	5,022
69,200	69,300	4,312	4,248	75,200	75,300	4,702	4,638	81,200	81,300	5,092	5,028
69,300	69,400	4,318	4,255	75,300	75,400	4,708	4,645	81,300	81,400	5,098	5,035
69,400	69,500	4,325	4,261	75,400	75,500	4,715	4,651	81,400	81,500	5,105	5,041
69,500	69,600	4,331	4,268	75,500	75,600	4,721	4,658	81,500	81,600	5,111	5,048
69,600	69,700	4,338	4,274	75,600	75,700	4,728	4,664	81,600	81,700	5,118	5,054
69,700	69,800	4,344	4,281	75,700	75,800	4,734	4,671	81,700	81,800	5,124	5,061
69,800	69,900	4,351	4,287	75,800	75,900	4,741	4,677	81,800	81,900	5,131	5,067
69,900	70,000	4,357	4,294	75,900	76,000	4,747	4,684	81,900	82,000	5,137	5,074
70,000				76,000				82,000			
70,000	70,100	4,364	4,300	76,000	76,100	4,754	4,690	82,000	82,100	5,144	5,080
70,100	70,200	4,370	4,307	76,100	76,200	4,760	4,697	82,100	82,200	5,150	5,087
70,200	70,300	4,377	4,313	76,200	76,300	4,767	4,703	82,200	82,300	5,157	5,093
70,300	70,400	4,383	4,320	76,300	76,400	4,773	4,710	82,300	82,400	5,163	5,100
70,400	70,500	4,390	4,326	76,400	76,500	4,780	4,716	82,400	82,500	5,170	5,106
70,500	70,600	4,396	4,333	76,500	76,600	4,786	4,723	82,500	82,600	5,176	5,113
70,600	70,700	4,403	4,339	76,600	76,700	4,793	4,729	82,600	82,700	5,183	5,119
70,700	70,800	4,409	4,346	76,700	76,800	4,799	4,736	82,700	82,800	5,189	5,126
70,800	70,900	4,416	4,352	76,800	76,900	4,806	4,742	82,800	82,900	5,196	5,132
70,900	71,000	4,422	4,359	76,900	77,000	4,812	4,749	82,900	83,000	5,202	5,139
71,000				77,000				83,000			
71,000	71,100	4,429	4,365	77,000	77,100	4,819	4,755	83,000	83,100	5,209	5,145
71,100	71,200	4,435	4,372	77,100	77,200	4,825	4,762	83,100	83,200	5,215	5,152
71,200	71,300	4,442	4,378	77,200	77,300	4,832	4,768	83,200	83,300	5,222	5,158
71,300	71,400	4,448	4,385	77,300	77,400	4,838	4,775	83,300	83,400	5,228	5,165
71,400	71,500	4,455	4,391	77,400	77,500	4,845	4,781	83,400	83,500	5,235	5,171
71,500	71,600	4,461	4,398	77,500	77,600	4,851	4,788	83,500	83,600	5,241	5,178
71,600	71,700	4,468	4,404	77,600	77,700	4,858	4,794	83,600	83,700	5,248	5,184
71,700	71,800	4,474	4,411	77,700	77,800	4,864	4,801	83,700	83,800	5,254	5,191
71,800	71,900	4,481	4,417	77,800	77,900	4,871	4,807	83,800	83,900	5,261	5,197
71,900	72,000	4,487	4,424	77,900	78,000	4,877	4,814	83,900	84,000	5,267	5,204

If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 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	5,274	5,210	90,000	90,100	5,664	5,600	96,000	96,100	6,054	5,990
84,100	84,200	5,280	5,217	90,100	90,200	5,670	5,607	96,100	96,200	6,060	5,997
84,200	84,300	5,287	5,223	90,200	90,300	5,677	5,613	96,200	96,300	6,067	6,003
84,300	84,400	5,293	5,230	90,300	90,400	5,683	5,620	96,300	96,400	6,073	6,010
84,400	84,500	5,300	5,236	90,400	90,500	5,690	5,626	96,400	96,500	6,080	6,016
84,500	84,600	5,306	5,243	90,500	90,600	5,696	5,633	96,500	96,600	6,086	6,023
84,600	84,700	5,313	5,249	90,600	90,700	5,703	5,639	96,600	96,700	6,093	6,029
84,700	84,800	5,319	5,256	90,700	90,800	5,709	5,646	96,700	96,800	6,099	6,036
84,800	84,900	5,326	5,262	90,800	90,900	5,716	5,652	96,800	96,900	6,106	6,042
84,900	85,000	5,332	5,269	90,900	91,000	5,722	5,659	96,900	97,000	6,112	6,049
85,000				91,000				97,000			
85,000	85,100	5,339	5,275	91,000	91,100	5,729	5,665	97,000	97,100	6,119	6,055
85,100	85,200	5,345	5,282	91,100	91,200	5,735	5,672	97,100	97,200	6,125	6,062
85,200	85,300	5,352	5,288	91,200	91,300	5,742	5,678	97,200	97,300	6,132	6,068
85,300	85,400	5,358	5,295	91,300	91,400	5,748	5,685	97,300	97,400	6,138	6,075
85,400	85,500	5,365	5,301	91,400	91,500	5,755	5,691	97,400	97,500	6,145	6,081
85,500	85,600	5,371	5,308	91,500	91,600	5,761	5,698	97,500	97,600	6,151	6,088
85,600	85,700	5,378	5,314	91,600	91,700	5,768	5,704	97,600	97,700	6,158	6,094
85,700	85,800	5,384	5,321	91,700	91,800	5,774	5,711	97,700	97,800	6,164	6,101
85,800	85,900	5,391	5,327	91,800	91,900	5,781	5,717	97,800	97,900	6,171	6,107
85,900	86,000	5,397	5,334	91,900	92,000	5,787	5,724	97,900	98,000	6,177	6,114
86,000				92,000				98,000			
86,000	86,100	5,404	5,340	92,000	92,100	5,794	5,730	98,000	98,100	6,184	6,120
86,100	86,200	5,410	5,347	92,100	92,200	5,800	5,737	98,100	98,200	6,190	6,127
86,200	86,300	5,417	5,353	92,200	92,300	5,807	5,743	98,200	98,300	6,197	6,133
86,300	86,400	5,423	5,360	92,300	92,400	5,813	5,750	98,300	98,400	6,203	6,140
86,400	86,500	5,430	5,366	92,400	92,500	5,820	5,756	98,400	98,500	6,210	6,146
86,500	86,600	5,436	5,373	92,500	92,600	5,826	5,763	98,500	98,600	6,216	6,153
86,600	86,700	5,443	5,379	92,600	92,700	5,833	5,769	98,600	98,700	6,223	6,159
86,700	86,800	5,449	5,386	92,700	92,800	5,839	5,776	98,700	98,800	6,229	6,166
86,800	86,900	5,456	5,392	92,800	92,900	5,846	5,782	98,800	98,900	6,236	6,172
86,900	87,000	5,462	5,399	92,900	93,000	5,852	5,789	98,900	99,000	6,242	6,179
87,000				93,000				99,000			
87,000	87,100	5,469	5,405	93,000	93,100	5,859	5,795	99,000	99,100	6,249	6,185
87,100	87,200	5,475	5,412	93,100	93,200	5,865	5,802	99,100	99,200	6,255	6,192
87,200	87,300	5,482	5,418	93,200	93,300	5,872	5,808	99,200	99,300	6,262	6,198
87,300	87,400	5,488	5,425	93,300	93,400	5,878	5,815	99,300	99,400	6,268	6,205
87,400	87,500	5,495	5,431	93,400	93,500	5,885	5,821	99,400	99,500	6,275	6,211
87,500	87,600	5,501	5,438	93,500	93,600	5,891	5,828	99,500	99,600	6,281	6,218
87,600	87,700	5,508	5,444	93,600	93,700	5,898	5,834	99,600	99,700	6,288	6,224
87,700	87,800	5,514	5,451	93,700	93,800	5,904	5,841	99,700	99,800	6,294	6,231
87,800	87,900	5,521	5,457	93,800	93,900	5,911	5,847	99,800	99,900	6,301	6,237
87,900	88,000	5,527	5,464	93,900	94,000	5,917	5,854	99,900	100,000	6,307	6,244
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	5,534	5,470	94,000	94,100	5,924	5,860				
88,100	88,200	5,540	5,477	94,100	94,200	5,930	5,867				
88,200	88,300	5,547	5,483	94,200	94,300	5,937	5,873				
88,300	88,400	5,553	5,490	94,300	94,400	5,943	5,880				
88,400	88,500	5,560	5,496	94,400	94,500	5,950	5,886				
88,500	88,600	5,566	5,503	94,500	94,600	5,956	5,893				
88,600	88,700	5,573	5,509	94,600	94,700	5,963	5,899				
88,700	88,800	5,579	5,516	94,700	94,800	5,969	5,906				
88,800	88,900	5,586	5,522	94,800	94,900	5,976	5,912				
88,900	89,000	5,592	5,529	94,900	95,000	5,982	5,919				
89,000				95,000							
89,000	89,100	5,599	5,535	95,000	95,100	5,989	5,925				
89,100	89,200	5,605	5,542	95,100	95,200	5,995	5,932				
89,200	89,300	5,612	5,548	95,200	95,300	6,002	5,938				
89,300	89,400	5,618	5,555	95,300	95,400	6,008	5,945				
89,400	89,500	5,625	5,561	95,400	95,500	6,015	5,951				
89,500	89,600	5,631	5,568	95,500	95,600	6,021	5,958				
89,600	89,700	5,638	5,574	95,600	95,700	6,028	5,964				
89,700	89,800	5,644	5,581	95,700	95,800	6,034	5,971				
89,800	89,900	5,651	5,587	95,800	95,900	6,041	5,977				
89,900	90,000	5,657	5,594	95,900	96,000	6,047	5,984				

Caution Use only if your taxable income (line 17 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 17) is:		Your tax (Form 1A, line 18) is:	
<i>at least</i>	<i>but less than</i>	▼	<i>of the amount over –</i>
\$100,000	\$126,420	\$6,310.33 + 6.50%	\$100,000
126,420 or over		8,027.63 + 6.75%	126,420

Schedule Y

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

If taxable income (Form 1A, line 17) is:		Your tax (Form 1A, line 18) is:	
<i>at least</i>	<i>but less than</i>	▼	<i>of the amount over –</i>
\$100,000	\$168,560	\$ 6,247.10 + 6.50%	\$100,000
168,560 or over		10,703.50 + 6.75%	168,560

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, 2003. 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-FOUNTAIN CITY	1155	GREENWOOD	2394	MELROSE-MINDORO	3428	PHELPS	4330	STOUGHTON	5621
ALBANY	0063	COLBY	1162	HAMILTON	2420	MENASHA	3430	PHILLIPS	4347	STRAFTORD	5628
ALGOMA	0070	COLEMAN	1169	HARTFORD UHS	2478	MENOMINEE INDIAN	3434	PITTSVILLE	4368	STURGEON BAY	5642
ALMA	0084	COLFAX	1176	HAYWARD	2478	MENOMONEE FALLS	3437	PLATTEVILLE	4389	SUN PRAIRIE	5656
ALMA CENTER	0091	COLUMBUS	1183	HIGHLAND	2527	MENOMONIE	3444	PLUM CITY	4459	SUPERIOR	5663
ALMOND-		CORNELL	1204	HILBERT	2534	MEQUON-		PLYMOUTH	4473	SURING	5670
BANCROFT	0105	CRANDON	1218	HILLSBORO	2541	THIENSVILLE	3479	PORTAGE	4501		
ALTOONA	0112	CRIVITZ	1232	HOLMEN	2562	MERCER	3484	PORT EDWARDS	4508	THORP	5726
AMERY	0119	CUBA CITY	1246	HORICON	2576	MERRILL	3500	PORT WASHINGTON-		THREE LAKES	5733
ANTIGO	0140	CUDAHY	1253	HORTONVILLE AREA	2583	MIDDLETON-CROSS		SAUKVILLE	4515	TIGERTON	5740
APPLETON	0147	CUMBERLAND	1260	HOWARD-SUAMICO	2604	PLAINS	3549	POTOSI	4529	TOMAH	5747
ARCADIA	0154			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			MONDOVI	3668	PRESCOTT	4578	TWO RIVERS	5824
ATHENS	0196	DE FOREST	1316			MONONA GROVE	3675	PRINCETON	4606		
AUBURNDALE	0203	DELANAV-DARIEN	1380	INDEPENDENCE	2632	MONROE	3682	PULASKI	4613	UNION GROVE UHS	*
AUGUSTA	0217	DENMARK	1407	IOLA-SCANDINAVIA	2639	MONTICELLO	3689			UNITY	0238
		DE PERE	1414	IOWA-GRANT	2646	MONTICELLO	3696	RACINE	4620		
BALDWIN-WOODVILLE	0231	DE SOTO	1421	ITHACA	2660	MOUNTELENA	3787	RANDOLPH	4634	VALDERS	5866
BANGOR	0245	DODGELAND	2744			MOUNT HOREB	3794	RANDOM LAKE	4641	VERONA	5901
BARABOO	0280	DODGEVILLE	1428	JANESVILLE	2695	MUKWONAGO	3822	REEDSBURG	4753	VIQUA	5985
BARNEVELD	0287	DRUMMOND	1491	JEFFERSON	2702	MUSKEGO-NORWAY	3857	REEDSVILLE	4760		
BARRON	0308	DURAND	1499	JUDAH	2737			RHINELANDER	4781	WABENO	5992
BAYFIELD	0315			KAUKAUNA	2758	NECEDAH	3871	RIB LAKE	4795	WASHBURN	6027
BEAVER DAM	0336	EAST TROY	1540	KENOSHA	2793	NEENAH	3892	RICE LAKE	4802	WASHINGTON	6069
BEECHER-DUNBAR-		EAU CLAIRE	1554	KETTLE MORAIN	1376	NEILLSVILLE	3899	RICHLAND	4851	WATERFORD UHS	*
PEMBINE	4263	EDGAR	1561	KEWASKUM	2800	NEKOOSA	3906	RIO	4865	WATERLOO	6118
BELLEVILLE	0350	EDGERTON	1568	KEWAUNEE	2814	NEW AUBURN	3920	RIPON	4872	WATERTOWN	6125
BELMONT	0364	ELCHO	1582	KICKAPOO	5960	NEW BERLIN	3925	RIVERDALE	3850	WAUKESHA	6174
BELOIT	0413	ELKHAART LAKE-	1600	KIEL	2828	NEW GLARUS	3934	RIVER FALLS	4893	WAUNAQUEE	6181
BELOIT TURNER	0422	GLENBEULAH	1631	KIMBERLY	2835	NEW HOLSTEIN	3941	RIVER RIDGE	4904	WAUPACA	6195
BENTON	0427	ELKHORN	1638	KOHLER	2842	NEW LISBON	3948	RIVER VALLEY	5523	WAUPUN	6216
BERLIN	0434	ELK MOUND	1645	LA CROSSE	2849	NEW LONDON	3955	ROSENDALE-		WAUSAU	6223
BIG FOOT UHS		ELLSWORTH	1659	LADYSMITH-HAWKINS	2856	NEW RICHMOND	3962	BRANDON	4956	WAUSAUKEE	6230
BIRCHWOOD	0441	ELMBROOK	0714	LA FARGE	2863	NIAGARA	3969	ROSHOLT	4963	WAUTOMA	6237
BLACK HAWK	2240	EVANSVILLE	1694	LAKE GENEVA-		NICOLET UHS	*	ROYALL	1673	WAUWATOSA	6244
BLACK RIVER FALLS	0476	FALL CREEK	1729	GENOA CITY UHS	*	NORRIS	3976			WAUZEKA-STEUBEN	6251
BLAIR-TAYLOR	0485	FALL RIVER	1736	LAKE HOLCOMBE	2891	NORTH CRAWFORD	2016	SAINT CROIX		WEBSTER	6293
BLOOMER	0497	FENNIMORE	1813	LAKELAND UHS	*	NORTH FOND DU LAC	3983	CENTRAL	2422	WEST ALLIS	6300
BONDUEL	0602	FLAMBEAU	5757	LAKE MILLS	2898	NORTHERN OZAUKEE	1945	SAINT CROIX FALLS	5019	WEST BEND	6307
BOSCobel AREA	0609	FLORENCE	1855	LANCASTER	2912	NORTHLAND PINES	1526	SAINT FRANCIS	5026	WESTBY	6321
BOWLER	0623	FOND DU LAC	1862	LAONA	2940	NORTHWOOD	3654	SAUK PRAIRIE	5100	WEST DE PERE	6328
BOYCEVILLE	0637	FORT ATKINSON	1883	LENA	2961	NORWALK-ONTARIO-		SENECA	5124	WESTFIELD	6335
BRILLION	0658	FRANKLIN	1900	LITTLE CHUTE	3129	WILTON	3990	SEVASTOPOL	5130	WESTON	6354
BROADHEAD	0700	FREDERIC	1939	LODI	3150	OAK CREEK-		SEYMOUR	5138	WEST SALEM	6370
BROWN DEER	0721	FREEDOM	1953	LOMIRA	3171	FRANKLIN	4018	SHAWANO-GRESHAM	5264	WEYAUWEGA-	
BROWN	0735			LOYAL	3206	OAKFIELD	4025	SHEBOYGAN	5271	FREMONT	6384
BURLINGTON	0777			LUCK	3213	OCONOMOWOC	4060	SHEBOYGAN FALLS	5278	WEYERHAEUSER	6410
BUTTERNUT	0840			LUXEMBURG-CASCO	3220	OCONTO	4067	SHELL LAKE	5306	WHITEFISH BAY	6419
						OCONTO FALLS	4074	SHIOCTON	5348	WHITEHALL	6426
CADOTT	0870	GALESVILLE-ETTRICK-	2009			OMRO	4088	SHOREWOOD	5355	WHITE LAKE	6440
CAMBRIA-FRIESLAND	0882	TREMPEALEAU	2058	MADISON	3269	ONALASKA	4095	SHULLSBURG	5362	WHITEWATER	6461
CAMBRIDGE	0896	GERMANTOWN	2114	MANAWA	3276	OOSTBURG	4137	SIREN	5376	WHITNALL	6470
CAMERON	0903	GIBLALTAR	2128	MANITOWOC	3290	OREGON	4144	SLINGER	5390	WILD ROSE	6475
CAMPBELLSPORT	0910	GILLET	2135	MAPLE	3297	OSCEOLA	4165	SOLO SPRINGS	5397	WILLIAMS BAY	6482
CASHTON	0980	GILMANTON	2142	MARATHON CITY	3304	OSHKOSH	4179	SOMERSET	5432	WILMOT UHS	*
CASSVILLE	0994	GLENWOOD CITY	2198	MARINETTE	3311	OSSEO-FAIRCHILD	4186	SOUTH MILWAUKEE	5439	WINNECONNE	6608
CEDARBURG	1015	GLIDDEN	2205	MARION	3318	OWEN-WITHEE	4207	SOUTH SHORE	4522	WINTER	6615
CEDAR GROVE-		GOODMAN-		MARKESAN	3325			SOUTHERN DOOR CO	5457	WISCONSIN DELLS	6678
BELGIUM	1029	ARMSTRONG	2212	MARSHALL	3332	PALMYRA-EAGLE	4221	SOUTHWESTERN		WISCONSIN HEIGHTS	0469
CENTRAL/WESTOSHA		GRAFTON	2217	MARSHFIELD	3339	PARDEEVILLE	4228	WISCONSIN	2485	WISCONSIN RAPIDS	6685
CHETEK	1078	GRANTON	2226	MAUSTON	3360	PARK FALLS	4242	SPARTA	5460	WITTENBERG-	
CHILTON	1085	GRANTSBURG	2233	MAYVILLE	3367	PARKVIEW	4151	SPENCER	5467	BIRNAMWOOD	6692
CHIPPEWA FALLS	1092	GREEN BAY	2289	MC FARLAND	3381	PECATONICA	0490	SPOONER	5474	WONEWOC-UNION	
CLAYTON	1120	GREENDALE	2296	MEDFORD	3409	PEPIN	4270	SPRING VALLEY	5586	CENTER	6713
CLEAR LAKE	1127	GREENFIELD	2303			PESHTIGO	4305	STANLEY-BOYD	5593	WRIGHTSTOWN	6734
CLINTON	1134							STEVENS POINT	5607		

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

SECTION II – SCHOOL DISTRICTS OPERATING ONLY ELEMENTARY SCHOOLS

BOULDER JCT, JT #1	0616	GENOA CITY, JT #2	2051	LAKE COUNTRY	3862	NORTH CAPE	4690	TREVOR	5061	WASHINGTON-	
BRIGHTON, #1	0657	GLENDALE		LAKE GENEVA, JT #1	2885	NORTH LAKE	3514	SALEM	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		

2003 Wisconsin TeleFile Worksheet

- **TeleFile begins January 15, 2004.**
- Do not mail worksheet. Keep for your records.
- Do not file Form 1A or WI-Z if you TeleFile.

TeleFile is the easiest filing option available. It's fast, safe, and easy. With TeleFile, you do not have to mail a tax return. Simply complete lines A-K of the worksheet below and call TeleFile. TeleFile will guide you step-by-step through the filing process.

You may file by phone if you met all the requirements under "Who May TeleFile" on page 27.

A Fill in your social security number or, if married, the social security number of the first person on the mailing label on the front cover of this booklet (see "sample" label on page 28)

If married, fill in the social security number of the person listed second on the label . .

B Fill in your 4-digit PIN found on the mailing label on the front cover of this booklet. (The "sample" label on page 28 indicates where the PIN can be found on your mailing label.)

C Do you want \$1 to go to the State Election Campaign Fund? (See page 4 of the Form 1A instructions.) . . Yes No

If married, does your spouse want \$1 to go to the State Election Campaign Fund? (See page 4 of the Form 1A instructions.) Yes No

D Can your parents (or someone else) claim you as a dependent on their 2003 tax return? Yes No

If married, can your spouse's parents (or someone else) claim him/her as a dependent on their 2003 tax return? Yes No

E Fill in the number of your W-2s. If married, fill in the number of your spouse's W-2s.

Fill in the your W-2 information. Round all amounts to the nearest dollar – **do not include cents.** (For example, \$457.50 becomes \$458 and \$634.49 becomes \$634). If married, list your W-2s first and then list your spouse's W-2s. Check the box to show whether the W-2 belongs to you or your spouse.

Check one box for each W-2.

	Your W-2	Spouse's W-2	Federal Employer Identification Number (Box b of W-2)	Wages (Box 1 of W-2) Dollars Only	Wisconsin Income Tax Withheld (Box 17 of W-2) Dollars Only
(1)	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____	_____
(2)	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____	_____
(3)	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____	_____
(4)	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____	_____
(5)	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____	_____
(6)	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____	_____
(7)	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____	_____
(8)	<input type="checkbox"/>	<input type="checkbox"/>	_____	_____	_____

F Did you (or your spouse if married) receive unemployment compensation in 2003? Yes No
If yes, fill in: (see page 28)

(1) Total unemployment compensation Dollars Only

(2) Total interest income, if any, from U.S. government bonds

(3) Total Wisconsin income tax withheld from box 11 of Form 1099-G

NOW GO TO THE BACK OF THE WORKSHEET →



G If you (or your spouse if married) had taxable **interest income**, fill in the total dollar amount from your 1099-INT form(s) or other statements. Do not include interest income from U.S. government bonds (see the instructions for line 2 of Form 1A for information on taxable interest income) Dollars Only

H (Before completing line H, see the instructions for line 20 of Form 1A for information on allowable rent and property taxes.)
 If you paid rent during 2003 for living quarters used as your primary residence or you paid property taxes during 2003 on your home, fill in the amount of:

(1) Rent paid where **landlord included heat** Dollars Only

(2) Rent paid where you paid **heat separate from rent**

(3) Property taxes paid on home in 2003

I If you made taxable purchases from out-of-state firms during 2003 and did not pay a sales and use tax, fill in the amount of these purchases (see the instructions for line 27 of Form 1A for information on taxable purchases) Dollars Only

J If you wish to donate to the Endangered Resources Fund, fill in the amount you wish to donate. Your donation will decrease your refund or increase the amount you owe Dollars Only

K If you wish to donate to the Packers football stadium, fill in the amount you wish to donate. Any donation will be used for maintenance and operating costs of the professional football stadium in Green Bay. Your donation will decrease your refund or increase the amount you owe Dollars Only

Call Wisconsin TeleFile (608) 261-7777 (Madison) or (414) 220-6000 (Milwaukee). TeleFile will tell you the amounts you should write in spaces L through N below.

L Income, Standard Deduction, Exemption Amount, Tax, Credits, and Sales and Use Tax.

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Wisconsin Income	Standard Deduction	Exemption Amount	Tax
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
School Property Tax Credit	Working Families Tax Credit	Sales and Use Tax	Married Couple Credit

M Amount of Your Refund Your Refund Amount

OR

N Amount You Owe. Pay by April 15, 2004 (see page 28 for payment voucher) Amount You Owe

Note: If at this point you feel you may have made an error, disconnect the TeleFile call and start again.

O Stay on the line until the system tells you your return has been accepted and gives you a confirmation number Confirmation Number

P Fill in the date of your TeleFile call Filing Date

Keep this worksheet for your records.

TeleFile allows you to file your taxes by phone from your home, 7 days a week, 24 hours a day. TeleFile is quick and easy. Refunds will usually be mailed within one week. (Refunds for returns selected for review or that are adjusted will take longer.)

You may file by phone if you meet all the requirements listed below. If you meet the requirements but did not receive a TeleFile booklet in the mail, contact the department to get a personal identification number (PIN). Call us at (608) 264-6886 or send an e-mail to: efiling@dor.state.wi.us.

Who May TeleFile

You can file by phone if:

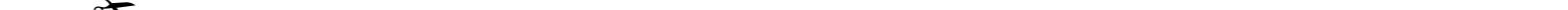
- Your filing status is single or married filing a joint return and you have no dependents. If married, you must be married to the same spouse as shown on your 2002 return.
- You (and your spouse if married) only had income from the following sources:
 - Wages, salaries, tips
 - Taxable scholarship or fellowship grants
 - Taxable interest income
 - Unemployment compensation

All wages, salaries, tips, and taxable scholarship or fellowship grants must be included in box 1 on your W-2s.

- You (and your spouse if married) do not have more than eight W-2s.
- You (and your spouse if married) were under age 65 on December 31, 2003.
- You (and your spouse if married) were a full-year Wisconsin resident for 2003.
- You do not claim any deductions (for example, a deduction for student loan interest).
- You do not claim any Wisconsin credits other than credit for Wisconsin tax withheld from wages, renter's and homeowner's school property tax credit, married couple credit, and the working families tax credit.
- You have use of a touch-tone telephone. (For best results, don't use a cellular or cordless phone or one with a keypad in the handset.)

Caution We must have your correct address. Your refund will be mailed to the address on the mailing label on the front cover of this booklet. If the mailing label address is wrong, you must first contact the department to correct your address. You may call us at (608) 266-2772 or e-mail us at: telefile@dor.state.wi.us. You must provide your full name, social security number, old address, and new address. If you contact us by e-mail, do not TeleFile your return until after you receive confirmation that the department has changed your address. Filing before confirmation is received will cause any refund to be sent to your old address.

Your refund or the amount you owe will be calculated for you while you file. If you owe money, you can file now and pay by April 15.



How to TeleFile

- Fill in lines A through K on the Worksheet on page 25.
- Call TeleFile using a touch-tone phone. See worksheet for number. Long-distance charges will apply, if applicable.
- To STOP the filing of your return at any time, simply hang up. Your return will not be filed unless you confirm at the end of the call that you wish to file.
- TeleFile will tell you the numbers to write on lines L through N.
- When you have finished filing and the department has accepted your information, write down the confirmation number on line O of your worksheet.
- If you owe an additional amount, submit your payment by April 15, 2004, with the payment voucher (Form TPV) below. Payment should be submitted to the address shown on the payment voucher.

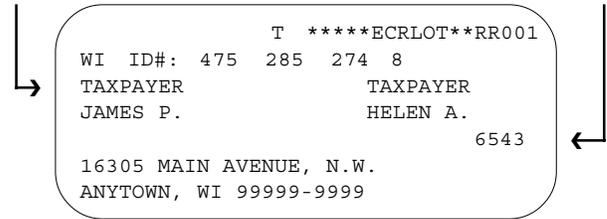
Need Help?

Round all amounts on the worksheet to the nearest dollar.

Line B. See sample label below for location of your PIN.

First person on the label

4-digit PIN



Line F. Fill in the total unemployment compensation paid to you in 2003. In order for TeleFile to determine how much of your unemployment compensation is taxable, you must indicate on line F(2) if you received any interest from U.S. government bonds. (**Note:** You will not be taxed on the U.S. government interest.)



▼ Cut Here And Mail With Your Payment ▼

2003

WISCONSIN TELEFILE PAYMENT VOUCHER

CODE 5

FORM
TPV

File only if submitting payment.
 Make your check payable to and mail your voucher to:
 Wisconsin Department of Revenue
 Post Office Box 2942
 Milwaukee, WI 53201-2942

Your last name	Your first name and initial	Your social security number 	
Spouse's last name	Spouse's first name and initial	Spouse's social security number 	
Home address (number and street or rural route)		Telephone number	
City or post office		State	Zip code

AMOUNT OF PAYMENT \$ _____
 Please do not staple your payment to this voucher