

# 1 Wisconsin income tax

## Form 1 instructions

# 2004

### E-File – Secure, Accurate and Fast!



Considering 1 out of every 4 mailed in paper forms has an error, why not let the computer take care of the math and ensure accuracy! See page 2B for e-filing options.

### Free Tax Preparation Available (commonly referred to as VITA or TCE)

Low and moderate income individuals and the elderly can have their taxes prepared for free. See page 2A for more information.

### Extra Money for Working Families



If you are eligible for the Federal Earned Income Tax Credit and have at least one qualifying child, you are also eligible for the Wisconsin Earned Income Tax Credit. See page 2B and 23 for more information.

### Lower Your Rent or Property Taxes

If you were a full-year resident and paid property taxes or rent, with a household income of less than \$24,500, you may be eligible for the Homestead Credit. See page 28 for more information.

### New for 2004

- **Members of the Reserves or National Guard** A subtraction is provided for certain military pay received while on active duty. See page 16.
- **College Savings Accounts** The subtraction for contributions to a college savings account is extended to great-grandparents, aunts, and uncles. See page 14.
- **Human Organ Donation** You may subtract up to \$10,000 of certain unreimbursed expenses related to organ donation. See page 16.
- **Breast Cancer Research** You may designate an amount for breast cancer research. See page 22.
- **Dairy Investment Credit** This new credit is equal to 10% of the amount paid for dairy farm modernization and expansion. See page 22.
- **Farmland Tax Relief Credit** This credit is equal to 15% of the property taxes on your farmland up to a maximum credit of \$1,500. See page 25.

Para asistencia gratuita en Español ver página 2B.

**Filing Deadline is Friday,  
April 15, 2005**

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

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## Which Form To File For 2004

You may file <b>Form WI-Z</b> if you:	You may file <b>Form 1A</b> if you:	You must file <b>Form 1</b> if you:	You must file <b>Form 1NPR</b> if you:
<ul style="list-style-type: none"> <li>• File federal Form 1040EZ or file your federal return using TeleFile <i>AND</i></li> <li>• Were a Wisconsin resident all year <i>AND</i></li> <li>• Were under age 65 on December 31, 2004, <i>AND</i></li> <li>• Do not have W-2s that include active duty military pay received as a member of the National Guard or Reserves <i>AND</i></li> <li>• Did not have interest income from state, municipal, or U.S. bonds <i>AND</i></li> <li>• Did not receive unemployment compensation <i>AND</i></li> <li>• Are not claiming any credits other than Wisconsin tax withheld from wages, renter's and homeowner's school property tax credit, the working families tax credit, or the married couple credit <i>AND</i></li> <li>• Are not claiming Wisconsin homestead credit.</li> </ul>	<ul style="list-style-type: none"> <li>• Were single all year or married and file a joint return or file as head of household <i>AND</i></li> <li>• Were a Wisconsin resident all year <i>AND</i></li> <li>• Have income only from wages, salaries, tips, taxable scholarships and fellowships, interest, dividends, capital gain distributions, unemployment compensation, social security, pensions, annuities, and IRAs <i>AND</i></li> <li>• Have no adjustments to income (except deductions for an IRA or student loan interest) <i>AND</i></li> <li>• Are not claiming credit for itemized deductions, tax paid to another state, historic rehabilitation, or repayment of income previously taxed <i>AND</i></li> <li>• Are not subject to a Wisconsin penalty on an IRA, qualified retirement plan, or Coverdell education or medical savings account.</li> </ul> <p><b>Exception</b> If you used federal Form 4972, you must file Form 1.</p>	<ul style="list-style-type: none"> <li>• Were a Wisconsin resident all year <i>AND</i></li> <li>• Were married and file a separate return, or were divorced during the year <i>OR</i></li> <li>• Have income which may not be reported on Form WI-Z or 1A (such as capital gain, rental, farm, or business income) <i>OR</i></li> <li>• Claim adjustments to income (such as for alimony paid, tuition expense, or disability income exclusion) <i>OR</i></li> <li>• Claim credit for itemized deductions, tax paid to another state, historic preservation, or repayment of income previously taxed <i>OR</i></li> <li>• Are subject to a Wisconsin penalty on an IRA, qualified retirement plan, or Coverdell education or medical savings account <i>OR</i></li> <li>• Are subject to the alternative minimum tax.</li> </ul>	<ul style="list-style-type: none"> <li>• Were domiciled* in another state or country at any time during the year <i>OR</i></li> <li>• Are married filing a joint return and your spouse was domiciled* in another state or country at any time during the year.</li> </ul> <p>* Your domicile is your true, fixed, and permanent home to which, whenever absent, you intend to return. You can be physically present or residing in one locality but maintain your domicile in another.</p> <p>Your domicile, once established, does not change unless all three of the following circumstances occur or exist:</p> <ol style="list-style-type: none"> <li>(1) You intend to abandon your old domicile and take actions consistent with that intent <i>AND</i></li> <li>(2) You intend to acquire a new domicile and take actions consistent with that intent <i>AND</i></li> <li>(3) You are physically present in the new domicile.</li> </ol>

## Free Tax Preparation Available (commonly referred to as VITA or TCE)

### Need help filing your taxes?

Wisconsin residents can have their taxes prepared for free at any IRS sponsored Volunteer Income Tax Assistance (VITA) site or at any AARP sponsored Tax Counseling for the Elderly (TCE) site. These two programs have helped millions of individuals across the country in preparing their taxes. Trained volunteers will fill out your tax return and many sites will even e-file your return. The entire service is free.

### Who can use VITA services?

- Lower and moderate income individuals
- Individuals with disabilities
- Elderly
- Individuals who qualify for the Homestead Credit or the Earned Income Tax Credit



### What should you bring?

- W-2 wage and tax statements.
- Information on other sources of income and any deductions.
- Social Security cards of taxpayer(s) and dependents.
- To claim the Homestead Credit bring a completed rent certificate (if you are a renter), a copy of your 2004 property tax bill (if you are a homeowner), and a record of any Wisconsin Works (W2) payments received in 2004.
- Both spouses must be present to file a joint return.

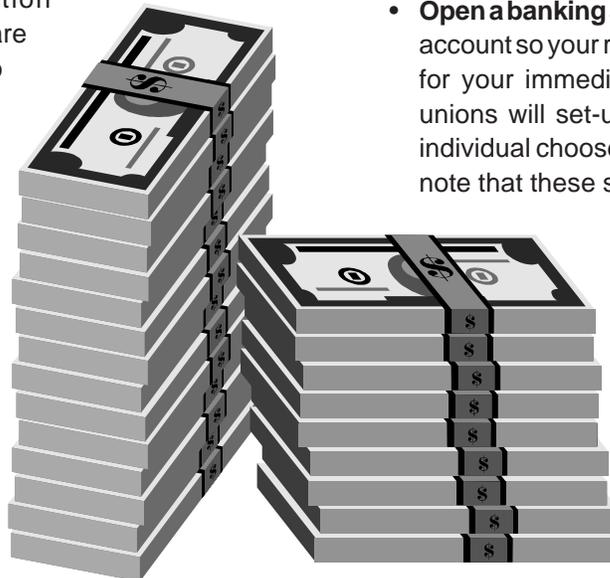
### VITA and TCE locations:

- In Wisconsin, call 2-1-1 or 1-800-829-1040
- On the web, visit [www.dor.state.wi.us](http://www.dor.state.wi.us) and type in "VITA sites" for a listing
- Call the AARP at 1-888-227-7669

## How to Receive Your Refund Quickly

With the speed of electronic filing, the State and the IRS will electronically deposit your refund within a few days, and at no charge. But if you are in need of the refund money earlier, many paid tax preparation companies offer Refund Anticipation Loans (RALs), commonly referred to as "Fast Cash Refunds," "Express Money," or "Instant Refund." Consumers should be aware that a RAL is not a refund, it is a loan.

Wisconsin tax preparation companies that offer RALs are required by Wisconsin law to explain all the charges and fees associated with the loan. It is then your decision whether you would prefer to pay for a RAL or wait a few extra days for the State and IRS to electronically deposit your refund at no charge.



### Here are some ways to save money at tax time and still get your refund quickly:

- **E-file and request direct deposit.** When you e-file, request the IRS and the State to electronically deposit your refund directly into your banking account. It typically takes 10 business days for the IRS and 3-5 business days for the State to process and electronically deposit your refund.
- **Open a banking account.** Consider opening a banking account so your refund can be electronically deposited for your immediate use. Many banks and/or credit unions will set-up a banking account for free. If an individual chooses to use a check-cashing store, take note that these stores charge to cash your check.
- **Visit a free tax preparation site.** Trained volunteers will prepare your tax return for free and many sites will file your return electronically to speed up your refund. For more information read the above "Free Tax Preparation Available" article.

## Make Work Pay! Apply for Wisconsin's Earned Income Tax Credit (EITC)

Wisconsin's Earned Income Tax Credit is extra money for working families.

To claim the Wisconsin EITC, a taxpayer must meet the following qualifications:

- Qualify for the federal Earned Income Tax Credit.
- Have at least one qualifying child
- Be a full-year Wisconsin resident

If you have:

- 1 qualifying child, you are eligible to receive up to \$104 in Wisconsin EITC
- 2 qualifying children, you are eligible to receive up to \$602 in Wisconsin EITC
- 3 or more qualifying children, you are eligible to receive up to \$1849 in Wisconsin EITC

**Qualifying child criteria:**

The child must meet the relationship, age and residency tests listed in the federal instructions. You need to have worked and have federal adjusted gross income less than:

- \$30,338 (\$31,338 if married filing jointly) if there is one qualifying child
- \$34,458 (\$35,458 if married filing jointly) if there is more than one qualifying child



For more information on the Wisconsin EITC, refer to the Form 1 or 1A & WI-Z tax booklet, or call (608) 266-2772.

## 60 Million Taxpayers in the U.S. E-filed Last Year. What do they know that you don't?

One out of every four mailed in paper returns have an error on them causing additional processing work and delayed refunds. When a person e-files their return, the computer takes care of the math and even picks the correct tax tables, significantly reducing the chance of a submitted error. Plus, if you e-file your State return, you can receive your refund within 3-5 business days when you choose direct deposit!

**New e-filing services:**

- **E-file now, pay later!** If you owe taxes you can e-file your return now and designate any date on or before April 15 for the amount to be automatically withdrawn from your bank account. There is no service or transaction fee.
- **Extended non-active computer time!** The State's Free-File program has extended its non-active time allotment to 60 minutes. So if the phone rings or the kids keep pulling you away from the computer, you know your entered data will still be there as long as you return within 60 minutes.

**Ways to e-file:**

- **Free-File.** Click on the State's Free-File program located at [www.Wisconsin.gov](http://www.Wisconsin.gov) or [www.dor.state.wi.us](http://www.dor.state.wi.us)
- **TeleFile.** Use your telephone to TeleFile your return. Note: only certain individuals who obtain a P.I.N. from the State qualify for this service.
- **Free tax preparation site.** Visit a free tax preparation site, commonly referred to as VITA or TCE (see page 2A for more information). Many of the sites have e-filing capabilities.
- **Purchase software.** Purchase tax preparation software at your local office supply or electronics store.
- **Tax preparer.** Pay a tax preparation company to prepare and e-file your return.



For more information call (608) 264-6886.

## Servicio en Español

La temporada de Impuestos (Taxes) puede ser confusa. Puede ser aun mas confusa si nuestro primer idioma no es el Inglés. Pero ahora hay ayuda para eso. Las siguientes organizaciones ofrecen asistencia gratuita en Español. Por favor llamar para los horarios de servicio.

UMOS, Inc.  
910 W. Mitchell St.  
Milwaukee, WI 53204  
414-389-6693

SDC (Social Development Commission)  
Southside Neighborhood Service Center  
931 W. Madison St.  
Milwaukee, WI 53204  
414-643-8444

**Who Must File**

Refer to the table to see if you are required to file a return for 2004.

Filing status	Age as of December 31, 2004	You must file if your gross income* (or total gross income of husband and wife) during 2004 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 . . . . .	\$10,970 or more
	65 or older . . . . .	\$11,220 or more

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

**Other Filing Requirements**

You may have to file a return even if your income is less than the amounts shown on the table. You must file a return for 2004 if:

-  You could be claimed as a dependent on someone else's return and either of the following applies:
  - (1) Your gross income was more than \$800 and it included at least \$251 of unearned income, or
  - (2) Your gross income (total unearned income and earned income) was more than –
    - \$7,950 if single,
    - \$10,270 if head of household,
    - \$14,330 if married filing jointly, or
    - \$6,810 if married filing separately.

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

- You owe a penalty on an IRA, retirement plan, Coverdell education savings account, or medical savings account.
- You were a nonresident or part-year resident of Wisconsin for 2004 and your gross income was \$2,000 or more. If you were married, you must file a return if the combined gross income of you and your spouse was \$2,000 or more. (You must file Form 1NPR.)

**Who Should File**

Even if you do not have to file, you should file to get a refund if:

- You had Wisconsin income tax withheld from your wages.
- You paid estimated taxes for 2004.
- You claim the earned income credit.

**E-Filing (Electronic Filing)**

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

 Pay by electronic funds transfer if you file electronically. File early and schedule payment as late as April 15. Go to <http://www.dor.state.wi.us/faqs/pcs/e-faq3.html> for more information.

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

- *Wisconsin Free-File* Available for free on the Department of Revenue web site at [www.dor.state.wi.us](http://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.html](http://www.dor.state.wi.us/eserv/e-pro.html).
- *Tax preparation software* Purchase off-the-shelf tax preparation software to install on your computer, or connect to one of the private vendor web sites that offer electronic filing. For more information, visit our web site at [www.dor.state.wi.us/eserv/webased.html](http://www.dor.state.wi.us/eserv/webased.html) or [www.dor.state.wi.us/eserv/offshelf.html](http://www.dor.state.wi.us/eserv/offshelf.html).

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

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

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

**When to File/Extension of Time to File**

Your return is due April 15, 2005.

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

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

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

**Note** You will owe interest on any tax that you have not paid by April 15, 2005. This applies even though you may have an extension of time to file. If you do not file your return by April 15, 2005, 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, 2005. Submit the payment with a 2004 Wisconsin Form 1-ES. You can get this form at any Department of Revenue office. (**Exception** You will not be charged interest for 2004 during an extension period if (1) you served in support of Operation Iraqi Freedom in the United States, or (2) you qualify for a federal extension because of service in a combat zone due to your participation in Operation Iraqi Freedom. Write "Operation Iraqi Freedom" on the top of the first page of your Form 1.)

If you were a farmer or fisher and you did not make estimated tax payments, you must file your return and pay any tax due by March 1, 2005, to avoid paying interest for underpayment of estimated tax. Farmers and fishers are individuals who earn at least two-thirds of their gross income from farming or fishing.

#### Tax Help or Additional Forms

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

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

Madison –

Customer assistance:

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

Forms requests:

Mail Stop 1-151  
PO Box 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, LaCrosse, Lancaster, Marinette, Oshkosh, Rhinelander, Sheboygan, Superior, Tomah, Waukesha, Wausau, and Wisconsin Rapids.

### Nine Steps To Filing Your Return

- ❶ **Get all of your records together** Make sure that you have all of your income and expense records so you can fill in your return correctly. This includes wage statements and interest and dividend statements.
- ❷ **Decide if you will e-file or paper-file your return** See "E-Filing" on page 3 for the benefits of e-filing. If you decide to e-file, follow the instructions provided in the software you use. If you decide to paper-file, continue with Steps 3 through 9 below.
- ❸ **Fill in your federal return** Before completing Wisconsin Form 1, first fill in your federal return and its supporting schedules. If you are not required to file a federal return, list the sources and amounts of your income and your deductions on a separate attachment.
- ❹ **Fill in your Wisconsin return** Follow the line instructions as you fill in your return.
- ❺ **Sign your Wisconsin return** A joint return must be signed by both spouses.
- ❻ **Check over your Wisconsin return** Check the following items on your return carefully. Your Form 1 will be returned to you or its processing delayed for:
  - missing wage statements,
  - missing signature,
  - missing copy of your federal return (a copy of your federal return must be attached to your Wisconsin return),
  - incomplete renter's or homeowner's information (if school property tax credit claimed),
  - incomplete schedules for the itemized deduction and married couple credits (if credit claimed), or
  - missing list of sources and amounts of income if not required to file a federal return.
- ❼ **Assemble your return** See page 27 for information on how to assemble your return.
- ❽ **Mail your return** If your Form 1 booklet has a mailing label with your name on the front cover, peel off the label. Place it in the name and address area of Form 1. Check to see if the information on the label is correct. If it isn't, cross out any wrong information and print the correct information clearly on the label. Mail your return and all required attachments to the appropriate address listed on page 27 under "Where to File." Be sure to put sufficient postage on the envelope.
- ❾ **Keep a copy of your return.**

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

**Internet Address** You can access the department's web site 24 hours a day, seven days a week, at [www.dor.state.wi.us](http://www.dor.state.wi.us). From this web site, you can:

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

**TTY Equipment** Telephone help is available using TTY equipment. Call (608) 267-1049 in Madison or (414) 227-4147 in Milwaukee. These numbers are to be used only when calling with TTY equipment.

**Informational Publications Available**

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

**Number and Title**

- 102 Wisconsin Tax Treatment of Tax-Option (S) Corporation Shareholders
- 103 Reporting Capital Gains and Losses for Wisconsin
- 104 Wisconsin Taxation of Military Personnel
- 106 Wisconsin Tax Information for Retirees
- 109 Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 2004
- 111 How to Get a Private Letter Ruling From the Wisconsin Department of Revenue
- 113 Federal and Wisconsin Income Tax Reporting Under the Marital Property Act
- 114 Wisconsin Taxpayer Bill of Rights
- 117 Guide to Wisconsin Information Returns
- 120 Net Operating Losses for Individuals, Estates, and Trusts
- 121 Reciprocity
- 122 Tax Information for Part-Year Residents and Nonresidents
- 125 Credit for Tax Paid to Another State
- 126 How Your Retirement Benefits Are Taxed
- 205 Do You Owe Wisconsin Use Tax?
- 400 Wisconsin's Recycling Surcharge
- 405 Wisconsin Taxation of Native Americans
- 503 Wisconsin Farmland Preservation Credit
- 600 Wisconsin Taxation of Lottery Winnings
- 601 Wisconsin Taxation of Pari-Mutuel Wager Winnings

**Questions About Refunds – Call (608) 266-8100 in Madison or (414) 227-4907 in Milwaukee or Visit Our Internet Web Site at: [www.dor.state.wi.us](http://www.dor.state.wi.us).**

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

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

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

You may also get information on your refund using our secure Internet web site at [www.dor.state.wi.us](http://www.dor.state.wi.us).

Before completing Form 1, first fill in your federal return and its supporting attachments. If you are not required to file a federal return, list the sources and amounts of your income and deductions on a separate attachment and include it with your Form 1.

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

**Note** Use black ink to complete the copy of Form 1 that you submit to the department. Do not use pencil or red ink. Do not use commas when filling in amounts.

■ **Name and Address** If your booklet has a mailing label with your name on the front cover, peel off the label. Place it in the name and address area of the tax return that you file. If your name or address is wrong, cross out any wrong information and print the correct information clearly on the label. If you are married filing a joint return, check that your spouse's name is also on the label and that it is correct. Do not use the label if your name is not on it.

If you do not have a label, print or type your legal name and address. If you are married filing a joint return, fill in your spouse's legal name (even if your spouse did not have any income). If you filed a joint return for 2003 and you are filing a joint return for 2004 with the same spouse, be sure to enter your names and social security numbers in the same order as on your 2003 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.

**Note** If you became divorced during 2004 or are married and will file a separate return (including a married person filing as head of household), you should get Publication 109, *Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 2004*. This publication has information on what income you must report. See page 4 for information on how to get this publication.

**Single** You may check the "single" box if **any** of the following was true on December 31, 2004:

- You were never married.
- You were legally separated under a **final** decree of divorce or separate maintenance.
- You were widowed before January 1, 2004, and did not remarry in 2004.

**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, 2004.
- Your spouse died in 2004 and you did not remarry in 2004.
- Your spouse died in 2005 before filing a 2004 return.

A husband and wife may file a joint return even if only one had income or if they did not live together all year. However, both spouses must sign the return. If you file a joint return, you may not, after the due date for filing that return, amend it to file as married filing separately.

If you file a joint return, both you and your spouse are responsible for any tax due on the return. This means that if one spouse does not pay the tax due, the other may have to.

A joint return cannot be filed if you and your spouse have different tax years.

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

- You cannot take the married couple credit.
- If you lived with your spouse at any time in 2004:
  - a. A greater amount of any unemployment compensation that you received may be taxable.
  - b. A greater amount of any social security benefits that you received may be taxable.
- You will not qualify for the disability income exclusion.
- You will not qualify for the earned income credit.

**Head of household** If you qualify to file your federal return as head of household, you may also file as head of household for Wisconsin. Unmarried individuals who paid over half the cost of keeping up a home for a qualifying person (such as a child or parent) can use this filing status. Certain married people who lived apart from their spouse for the last 6 months of 2004 may also be able to use this status.

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

■ **State Election Campaign Fund** You may designate \$1 to this fund by checking the box. 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.

■ **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, 2004. Also fill in the name of the county in which you lived.

■ **School District Number** See the list of school district numbers on page 38. Fill in the number of the school district in which you lived on December 31, 2004.

**Note** **Rounding Off to Whole Dollars** The form has preprinted zeros in the place used to enter cents. All amounts filled in the form should be rounded to the nearest dollar. To do so, drop amounts under 50¢ and increase amounts from 50¢ to 99¢ to the next whole dollar. For example, \$129.39 becomes \$129 and \$236.50 becomes \$237.

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

### ■ Line 1 Federal Adjusted Gross Income

Fill in your federal adjusted gross income from:

- line 36 of your federal Form 1040,
- line 21 of federal Form 1040A,
- line 4 of federal Form 1040EZ, or
- line I of your federal TeleFile Tax Record.

**Exception** The federal adjusted gross income that you must fill in on line 1 may not be the same as the amount reported as adjusted gross income on your federal Form 1040. Differences may occur because Wisconsin generally uses the provisions of federal law as amended to December 31, 2002. Federal laws enacted after December 31, 2002, may not be used for Wisconsin.

A comprehensive list of the provisions of federal law that may not be used for Wisconsin purposes for 2004 can be found in the instructions for Wisconsin Schedule I. The following is a list of the items that may affect the largest number of taxpayers.

- Note**
- The deduction for tuition and fees (line 27 of federal Form 1040 or line 19 of Form 1040A).
  - Additional first-year 50% bonus depreciation.
  - Increase in sec. 179 expensing.
  - Provisions of the Military Family Tax Relief Act of 2003 relating to death gratuities, base realignment and closure, dependent care assistance, overnight travel expenses of National Guard and Reserve members, and death benefits to astronauts.
  - Deduction for health savings accounts and related provisions.
  - Treatment of federal subsidies for prescription drug plans.
  - Deduction for educator expenses.
  - Archer medical savings accounts.
  - Deduction for clean-fuel vehicles and refueling property.
  - Exclusion for 50% of the gain from the sale or exchange of qualified small business stock.
  - Thirty percent bonus depreciation.

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

If Schedule I adjustments in a prior year affect income or expense items in 2004 (e.g., the special 30% depreciation could not be claimed on property placed in service after September 11, 2001), you must also make adjustments on Schedule I for 2004.

You may also be required to complete Schedule I if you sold assets during 2004, and the gain or loss from the sale is different for Wisconsin and federal purposes due to Schedule I adjustments made in a prior year. This would occur, for example, if different rates of depreciation were allowed for Wisconsin and federal purposes. See the instructions for Schedule I for more information.

### ■ Line 2 State and Municipal Interest

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

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

- (1) public housing authority or community development authority bonds issued by municipalities located in Wisconsin,
- (2) Wisconsin Housing Finance Authority bonds,
- (3) Wisconsin municipal redevelopment authority bonds,
- (4) Wisconsin higher education bonds,
- (5) Wisconsin Housing and Economic Development Authority bonds issued on or after December 11, 2003, to fund multifamily affordable housing projects or elderly housing projects,
- (6) 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,
- (7) 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,
- (8) local exposition district bonds,
- (9) Wisconsin professional baseball park district bonds,
- (10) bonds issued by the Government of Puerto Rico, Guam, the Virgin Islands or, for bonds issued after October 16 2004, the Government of American Samoa,
- (11) local cultural arts district bonds, and
- (12) Wisconsin professional football stadium bonds.

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

### ■ Line 3 Capital Gain / Loss Addition

If your federal adjusted gross income includes capital gains and/or losses (see line 13, Form 1040), you must complete Schedule WD.

Schedule WD determines whether any capital gain/loss addition must be reported on line 3. For example, after completing Schedule WD, you may be required to include an amount as an addition to income on line 3 because Wisconsin law limits the deduction for a net capital loss to \$500.

**Note** If the only amount reported on line 13 of Form 1040 (line 10 of Form 1040A) is a capital gain distribution from a mutual fund or real estate investment trust and you have no Wisconsin capital loss carryover, do not complete line 3. See the Exception in the instructions for line 10.

**Line 4 Other Additions**



Fill in the code number and amount of any of the additions described below that apply to you. The code number is printed to the left of the various additions. For example, if you are making an addition for a federal net operating loss carryover, you would fill in the numbers 02 in the code number box, and fill in the amount of your federal net operating loss carryover on the line next to the code number box. Also, fill in the total of all your additions on line 4.

**Note** See Additions To or Subtractions From Income on page 16 for information on other items which may have to be included on line 4.

**01 Farm Losses** An addition may be required if farm losses were deducted on your federal tax return and you were *not* actively engaged in the farming operations that produced those losses.

To be “actively engaged in farming” with respect to a farming operation, you must make a significant contribution of:

- Capital, equipment, or land, or a combination of capital, equipment, or land; and
- Active personal labor or active personal management, or a combination of both.

Factors you must take into consideration in determining if you contribute a significant amount of active personal labor or active personal management include:

- The type of crops and livestock produced;
- The normal and customary farming practices of the area; and
- The total amount of labor and management which is necessary for such a farming operation in the area.

In order to be considered to be actively engaged in a farming operation, you must have (1) a share of the profits or losses from the farming operation which is commensurate with your contributions to the operation, and (2) contributions to the farming operation which are at risk.

Your combined net losses from farming operations in which you are not actively engaged in farming are limited if your nonfarm Wisconsin adjusted gross income is more than \$55,000 (\$27,500 if married filing separately).

To figure your combined net losses from farming operations, add together any losses you have from farming operations in which you were not actively engaged (for example, these could be losses from a farm partnership or tax-option (S) corporation). Do not reduce these losses by any net farm gains. If the total of these losses is more than the maximum allowable loss shown in the tables below, include the excess on line 4.

**Example** For 2004, a single taxpayer reports a loss of \$25,000 on Schedule E from a farm partnership (the taxpayer is not actively engaged in this farming operation), and a profit of \$5,000 from the rental of farmland. The taxpayer’s nonfarm Wisconsin adjusted gross income is \$60,000. Therefore, only \$20,000 of the \$25,000 farm loss may be deducted for 2004. The taxpayer must fill in code 01 and \$5,000 in the space provided on line 4.

**02 Federal Net Operating Loss Carryover** Fill in any amount deducted as a federal net operating loss carryover. (See the instructions for line 11, Item 09, for information about the Wisconsin net operating loss carryforward.)

**03 Income (Lump-Sum Distributions) Reported on Federal Form 4972** Income from a lump-sum distribution is taxable to Wisconsin. If you reported a lump-sum distribution on federal Form 4972, you must also include the distribution in Wisconsin income. Fill in the total of (1) the capital gain part of the lump-sum distribution from line 6 of Form 4972 and (2) the taxable amount from line 10 of Form 4972. You may reduce this amount by any federal estate tax on line 18 of Form 4972.

**CAUTION** If the amount on line 10 of Form 4972 was computed using the rules for multiple recipients of a lump-sum distribution, include only your share of the taxable amount on line 10 less your share of any federal estate tax attributable to the lump-sum distribution on line 18.

**Note** No portion of a lump-sum distribution may be reported as a capital gain on Wisconsin Schedule WD.

Farm Loss Limits – Single persons and married persons filing joint return		
Nonfarm Wisconsin Adjusted Gross Income		
More Than	But Not More Than	Maximum Allowable Loss
\$ 0	..... \$ 55,000	..... Full Amount
55,000	..... 75,000	..... \$20,000
75,000	..... 100,000	..... 17,500
100,000	..... 150,000	..... 15,000
150,000	..... 200,000	..... 12,500
200,000	..... 250,000	..... 10,000
250,000	..... 300,000	..... 7,500
300,000	..... 600,000	..... 5,000
600,000	.....	..... No Loss

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

Line 4 instructions – continued

**04 Farmland Preservation Credit and Farmland Tax Relief**

**Credit** The total amount of farmland preservation credit and farmland tax relief credit you received during 2004 must be reported as income. Fill in as an addition any portion of your farmland preservation credit and farmland tax relief credit which was not included as income on your federal tax return.

**05 Development Zones Credit and Technology Zone Credit**

Fill in the amount of your development zones credit from Wisconsin Schedule DC and your technology zone credit from Schedule TC. The amount of your credit is income and must be reported on your Wisconsin Form 1, even if you cannot take the full credit this year and must carry part of it forward. (Note Development zones credit and technology zone credit that you receive from a partnership or tax-option (S) corporation will be accounted for when you make the adjustment described in Item 51 on page 16.) See page 29 for information on where to claim the development zones credit and technology zone credit.

**06 Excess Distribution From a Passive Foreign Investment Company**

Fill in the amount of excess distribution from a passive foreign investment company which has not been included in federal adjusted gross income (see federal Form 8621).

**07 Manufacturer’s Sales Tax Credit**

Fill in the amount of manufacturer’s sales tax credit that you computed for 2004. This is the amount from line 10 (line 11 for beneficiaries of an estate or trust) of Schedule MS. The amount of your credit is income and must be reported on your Wisconsin Form 1, even if you cannot take the full credit this year and must carry part of it forward. (Note Manufacturer’s sales tax credit that you receive from a partnership or a tax-option (S) corporation will be accounted for when you make the adjustment described in Item 51 on page 16.)



**08 Dairy Investment Credit**

Fill in the amount of dairy investment credit that you computed for 2004. The amount of your credit is income and must be reported on your Wisconsin Form 1, even if you cannot take the full credit this year and must carry part of it forward. (Note Dairy investment credit that you receive from a partnership or a tax-option (S) corporation will be accounted for when you make the adjustment described in Item 51 on page 16.)

**Line 6 State Income Tax Refund**

Refunds of state and local income taxes are not taxable for Wisconsin purposes. Fill in on line 6 the amount from federal Form 1040, line 10.

**Line 7 United States Government Interest**

Fill in the amount of interest on United States bonds and interest and dividends of certain United States government corporations that is included on line 1 of Form 1. This income is not taxable for Wisconsin purposes.

Line 7 instructions – continued

A mutual fund may invest in U.S. government securities. If it does, a portion or all of its ordinary dividend may not be taxable by Wisconsin. If you have information from a mutual fund advising you that all or a portion of its ordinary dividend is from investments in U.S. government securities, you may include that portion on line 7.

**CAUTION** Do not fill in on line 7, interest from Ginnie Mae (Government National Mortgage Association) securities and other similar securities which are “guaranteed” by the United States government. You must include interest from these securities in your Wisconsin taxable income.

**Line 8 Unemployment Compensation**

You may have a different amount of unemployment compensation taxable for Wisconsin and federal purposes. Complete the worksheet below to see if you can subtract any portion of the unemployment compensation which you included as income on your federal tax return.

<b>Unemployment Compensation Worksheet</b>	
<i>Check only one box.</i>	
<input type="checkbox"/> A. Married filing a joint return – write \$18,000 on line 3 below.	
<input type="checkbox"/> B. Married not filing a joint return and lived with your spouse at any time during the year – write -0- on line 3 below.	
<input type="checkbox"/> C. Married not filing a joint return and DID NOT live with your spouse at any time during the year – write \$12,000 on line 3 below.	
<input type="checkbox"/> D. Single – write \$12,000 on line 3 below.	
1. Fill in unemployment compensation from line 19 of federal Form 1040 (line 13 of Form 1040A, line 3 of Form 1040EZ, or line D of your federal TeleFile Tax Record) . . . . .	1. _____
2. Fill in your federal adjusted gross income from line 1 of Form 1 . . . . .	2. _____
3. Fill in \$18,000 if you checked box A; or -0- if you checked box B; or \$12,000 if you checked box C or D . . . . .	3. _____
4. Fill in taxable social security benefits, if any, from line 20b of federal Form 1040 (line 14b of Form 1040A) . . . . .	4. _____
5. Fill in taxable refunds, credits, or offsets, if any, from line 10 of federal Form 1040 . . . . .	5. _____
6. Add lines 3, 4, and 5 . . . . .	6. _____
7. Subtract line 6 from line 2. If zero or less, fill in -0- here and on line 9 of this worksheet and do not complete line 8. Otherwise, go on to line 8 . . . . .	7. _____
8. Fill in one-half of the amount on line 7 . . . . .	8. _____
9. Fill in the smaller amount of line 1 or line 8. . . . .	9. _____
10. Subtract line 9 from line 1. Fill in this amount on line 8 of Form 1 as your subtraction for unemployment compensation. If lines 1 and 9 are equal, fill in -0- . . . . .	10. _____

Line 10 instructions – continued

■ **Line 9 Social Security Adjustment**

If you had social security benefits that were taxable on your federal return, refer to your federal Social Security Benefits Worksheet. This worksheet is in the Form 1040 or Form 1040A instructions. Is line 7 of your worksheet more than \$34,000 (\$44,000 if you are married filing a joint return or \$0 if married filing a separate return and you lived with your spouse at any time during 2004)? If **NO**, fill in a zero on line 9 of Form 1. If **YES**, you should fill in the worksheet below. You can use this worksheet to figure the difference between the amount of social security benefits that are taxable on your federal and Wisconsin returns.

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

<b>Wisconsin Social Security Benefits Worksheet</b> <i>(Keep for your records)</i>	
1. Taxable social security benefits from line 20b of federal Form 1040 or line 14b of Form 1040A . . . . .	1. _____
2. Amount from line 2 of your federal Social Security Benefits Worksheet	2. _____
3. Amount from line 9 of your federal Social Security Benefits Worksheet	3. _____
4. Fill in one-half of line 3 . . . . .	4. _____
5. Compare line 2 and line 4. Fill in the smaller amount . . . . .	5. _____
6. Subtract line 5 from line 1. Fill in this amount on line 9 of Form 1 . . . .	6. _____

■ **Line 10 Capital Gain / Loss Subtraction**

If your federal adjusted gross income includes capital gains and/or losses (see line 13, Form 1040 or line 10, Form 1040A), you must complete Schedule WD. You must also complete Schedule WD if your federal adjusted gross income does not include capital gains and/or losses, but you have a capital loss carryover for Wisconsin tax purposes.

Schedule WD determines whether any capital gain/loss subtraction must be reported on line 10. For example, after completing Schedule WD, you may be able to include an amount as a subtraction from income on line 10 because you qualify for the Wisconsin 60% capital gain exclusion.



**EXCEPTION** If the only amount reported on line 13 of your federal Form 1040 or line 10 of Form 1040A is a capital gain distribution from a mutual fund or real estate investment trust and you have no Wisconsin capital loss carryover, you may claim a capital gain exclusion on line 10. Fill in 60% of the amount of the capital gain distribution on line 10. Do not complete Wisconsin Schedule WD.



■ **Line 11 Other Subtractions**

Fill in the code number and amount of any of the subtractions described below that apply to you. The code number is printed to the left of the various subtractions. For example, if you are claiming a subtraction for tuition expenses, you would fill in the numbers 03 in the code number box, and fill in the amount of your subtraction for tuition expenses on the line next to the code number box. Also, fill in the total of all your subtractions on line 11.

**Note** See Additions To or Subtractions From Income on page 16 for information on other items which may have to be included on line 11.

**01 Medical Care Insurance** If you paid medical care insurance costs during 2004 while you were self-employed or an employee whose employer did not contribute toward the cost of your medical care insurance, you may be able to subtract a portion of the cost of your medical care insurance.

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

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

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

If you are self-employed, complete Worksheet 1. (**Note** If you are self-employed and deducted 100% of your medical care insurance cost on line 31 of your federal Form 1040 as a self-employed health insurance deduction, do not complete Worksheet 1 or 2. No additional deduction is allowed.)

Line 11 instructions – continued

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

Line 11 instructions – continued

“Long-term care insurance policy” means a disability insurance policy or certificate advertised, marketed, offered, or designed primarily to provide coverage for care that is provided in your home or in an institutional or community-based setting. The care must be convalescent or custodial care or care for a chronic condition or terminal illness.

“Long-term care insurance policy” does not include a medicare supplement policy or medicare replacement policy or a continuing care contract. “Continuing care contract” means a contract which provides nursing services, medical services, or personal care services, in addition to food, shelter, and laundry services, for the duration of a person’s life or for a term in excess of one year, conditioned upon any of the following payments:

- An entrance fee in excess of \$10,000.
- Providing for the transfer of at least \$10,000 (if the amount is expressed in dollars) or 50% of the person’s estate (if the amount is expressed as a percentage of the person’s estate) to the service provider upon the person’s death.

If you paid long-term care insurance costs during 2004 for a policy which covers you or your spouse, complete the following worksheet to determine the amount of your subtraction.

**Worksheet 1 – Self-Employed Persons**

1. Amount you paid for medical care insurance in 2004 while you were self-employed . . . . . 1. \_\_\_\_\_
2. Self-employed health insurance deduction from line 31 of federal Form 1040\* . . . . . 2. \_\_\_\_\_
3. Amount of medical care insurance deducted on federal Schedule C or F for your employee spouse . . . . . 3. \_\_\_\_\_
4. Add lines 2 and 3 . . . . . 4. \_\_\_\_\_
5. Subtract line 4 from line 1 . . . . . 5. \_\_\_\_\_
6. Net earnings from a trade or business\*\* . . . . . 6. \_\_\_\_\_
7. Fill in the smaller of line 5 or 6 here and on line 11 of Form 1. This is your subtraction for medical care insurance . . . . . 7. \_\_\_\_\_

\* Do not include any amounts deducted for long-term care insurance.

\*\* Net earnings from a trade or business means income from self-employment, including ordinary income from a trade or business as reported on Form 4797, line 18, and less the deduction for one-half of self-employment tax. The total earnings from a trade or business of both spouses are included. Do not include losses from a trade or business.

**Worksheet – Long-Term Care Insurance**

1. Amount paid for long-term care insurance in 2004 . . . . . 1. \_\_\_\_\_
2. Portion of long-term care insurance cost included as a self-employed health insurance deduction on line 31 of federal Form 1040 . . . . . 2. \_\_\_\_\_
3. Portion of long-term care insurance cost deducted on federal Schedule C or F for your employee spouse . . . . . 3. \_\_\_\_\_
4. Add lines 2 and 3 . . . . . 4. \_\_\_\_\_
5. Subtract line 4 from line 1 . . . . . 5. \_\_\_\_\_
6. Fill in total taxable wages, taxable unearned income (e.g., interest, dividends, capital gains, pensions), and net earnings from a trade or business\* (include both spouse’s income if married filing a joint return) . . . . . 6. \_\_\_\_\_
7. Fill in the smaller of line 5 or 6. This is your subtraction for long-term care insurance . . . . . 7. \_\_\_\_\_

\* Net earnings from a trade or business is your income from self-employment, including ordinary income from a trade or business as reported on Form 4797, line 18, and less the deduction for one-half of self-employment tax. Do not include losses from a trade or business.

**Worksheet 2 – Employees**

1. Amount you paid for medical care insurance in 2004 while you were an employee whose employer did not contribute toward the cost of the insurance . . . . . 1. \_\_\_\_\_
2. Fill in one-half of the amount on line 1 . . . . . 2. \_\_\_\_\_
3. Total wages, salaries, tips, and other employee compensation of both spouses . . . . . 3. \_\_\_\_\_
4. Fill in the smaller of line 2 or 3 here and on line 11 of Form 1. This is your subtraction for medical care insurance\* . . . . . 4. \_\_\_\_\_

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

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

**02 Long-Term Care Insurance** If you paid long-term care insurance costs during 2004, you may be able to subtract all or a portion of the cost of a long-term care insurance policy which covers you or your spouse.

**03 Tuition Expenses** You may be able to claim a subtraction for up to \$3,000 (per student) of the amount you paid during 2004 for tuition for you, your spouse (if married filing a joint return), and children whom you claim as dependents on your federal income tax return.

(**CAUTION** If you claimed the tuition and fees deduction on your federal return, be sure you have completed Wisconsin Schedule I.)

Line 11 instructions – continued

The tuition must have been paid during 2004 to attend any of the following:

- Classes in Wisconsin at a school which qualifies as a university, college, or technical college. A “university, college, or technical college” is any school which has a curriculum leading to a diploma, degree, or occupational or vocational objective.
- Classes in Wisconsin at other post-secondary (post-high school) schools that have been approved by the Wisconsin Educational Approval Board.
- Classes in Minnesota at a public vocational school or public institution of higher education in Minnesota under the Minnesota–Wisconsin tuition reciprocity agreement.
- Classes outside Wisconsin provided the tuition is paid to a university, college, or technical college located in Wisconsin.

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

Tuition paid to a school which fits into one of the four categories listed above may be subtracted regardless of the type of course taken. For example, tuition paid for craft or recreational courses at a technical college qualifies for the subtraction.

Tuition paid to a school which does not fit into any of the four categories listed above may not be claimed as a subtraction. For example, the subtraction does not apply to a fee paid to a retail craft store to attend a session on flower arranging.

Tuition paid for correspondence courses or courses received via the Internet or other electronic transmission qualifies for the subtraction as long as the courses are taken in Wisconsin, and are presented by a school (located in or outside Wisconsin) which qualifies as a university, college, or technical college, or a school approved by the Wisconsin Educational Approval Board.

**CAUTION** The subtraction only applies to tuition. Amounts paid as separate charges for other items such as books, supplies, room and board, or other costs may not be subtracted.

You cannot claim a subtraction for tuition paid with certain tax-free funds. For example, you cannot claim a subtraction for tuition paid with tax-free scholarships or Pell grants or for amounts paid or reimbursed to you by your employer. You can subtract tuition paid from loans, gifts, inheritances, and personal savings.

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

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

Line 11 instructions – continued

Determine your tuition subtraction as follows:

**Single or Head of Household**

- If line 1 of Form 1 is \$50,000 or less, you may subtract the amount paid for tuition during 2004, but not more than \$3,000 per student.\* Fill in the amount of your subtraction on line 11.
- If line 1 of Form 1 is more than \$50,000 but less than \$60,000, use the worksheet below to figure the amount of your subtraction.
- If line 1 of Form 1 is \$60,000 or more, you may not subtract any amount for tuition expenses.

**Married Filing Joint Return**

- If line 1 of Form 1 is \$80,000 or less, you may subtract the amount paid for tuition during 2004, but not more than \$3,000 per student.\* Fill in the amount of your subtraction on line 11.
- If line 1 of Form 1 is more than \$80,000 but less than \$100,000, use the worksheet below to figure the amount of your subtraction.
- If line 1 of Form 1 is \$100,000 or more, you may not subtract any amount for tuition expenses.

**Married Filing Separate Return**

- If line 1 of Form 1 is \$40,000 or less, you may subtract the amount paid for tuition during 2004, but not more than \$3,000 per student.\* Fill in the amount of your subtraction on line 11.
- If line 1 of Form 1 is more than \$40,000 but less than \$50,000, use the worksheet below to figure the amount of your subtraction.
- If line 1 of Form 1 is \$50,000 or more, you may not subtract any amount for tuition expenses.

<b>Tuition Expense Worksheet</b>	
<b>CAUTION</b> Only certain taxpayers are required to complete this worksheet. See the instructions for your filing status.	
1. Amount paid for tuition in 2004. Do not fill in more than \$3,000 per student . . . . .	1. _____
2. Fill in the amount from line 1 of Form 1 . . . . .	2. _____
3. Fill in \$50,000 (\$80,000 if married filing joint return or \$40,000 if married filing separate return) . . . . .	3. _____
4. Subtract line 3 from line 2 . . . . .	4. _____
5. Divide the amount on line 4 by 10,000 (20,000 if married filing joint return). Fill in decimal amount . . . . .	5. _____
6. Multiply line 1 by the decimal amount on line 5 . . . . .	6. _____
7. Subtract line 6 from line 1. This is your subtraction for tuition expense* . . . . .	7. _____

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

Line 11 instructions – continued

Line 11 instructions – continued

**04 Military and Uniformed Services Retirement Benefits** You may subtract retirement payments received from:

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

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

**05 Other Retirement Benefits** You may subtract any payments received from the retirement systems listed below provided:

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

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

The specific retirement systems are:

- A. Local and state retirement systems** – Milwaukee City Employees, Milwaukee City Police Officers, Milwaukee Fire Fighters, Milwaukee Public School Teachers, Milwaukee County Employees, Milwaukee Sheriff, and Wisconsin State Teachers retirement systems.
- B. Federal retirement systems** – United States government civilian employee retirement systems. Examples of such retirement systems include the Civil Service Retirement System and the Federal Employees’ Retirement System.

**Note** Do not subtract any of the following:

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

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

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

**Example 2** You were employed as a teacher from 1960-65. During that time you were a member of the Wisconsin State Teachers Retirement System. From 1966 until retirement, you were employed by a state agency (not as a teacher). You were then a member of the Wisconsin Retirement System. You receive an annuity from the Department of Employee Trust Funds. The annuity is based on employment in both retirement systems. Only the portion of the annuity that is due to the Wisconsin State Teachers Retirement System may be subtracted. You may use the following formula to figure the exempt amount that may be subtracted:

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

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

**06 Railroad Retirement Benefits, Railroad Unemployment Insurance, and Sickness Benefits** Wisconsin does not tax amounts received from the U.S. Railroad Retirement Board. You may subtract such amounts if they were included in your federal adjusted gross income.

However, if you included tier 1 railroad retirement benefits (RRB) as part of your taxable social security (SS), use the following formula to figure your subtraction for your tier 1 RRB.

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

\* From line 20b of federal Form 1040 or line 14b of Form 1040A. However, if you computed a subtraction for social security on the Wisconsin Social Security Benefits Worksheet for line 9 on page 10, use the amount from line 5 of that worksheet.

**07 Adoption Expenses** If you adopted a child for whom a final order of adoption was entered by a Wisconsin court during 2004, you may subtract up to \$5,000 of the amount you paid for adoption fees, court costs, and legal fees relating to the adoption. You may include amounts paid during 2002, 2003, and 2004. Don't count amounts reimbursed under any adoption assistance program. If you adopt more than one child during the year, you may deduct up to \$5,000 of adoption expenses for each child.

Line 11 instructions – continued

**08 Recoveries of Federal Itemized Deductions** Fill in any amount included as income on your federal tax return that is a recovery of a federal itemized deduction from a prior year for which you did not receive a Wisconsin tax benefit.

**Example** You claimed an itemized deduction on your 2003 federal tax return for a casualty loss of \$2,000. You could not claim the casualty loss for the itemized deduction credit on your 2003 Wisconsin income tax return. During 2004 you received a reimbursement of \$1,000 from your insurance company for part of the casualty loss. The \$1,000 reimbursement is included on your 2004 federal tax return as a recovery of an amount previously claimed as an itemized deduction. Because you did not claim the casualty loss for the itemized deduction credit for Wisconsin for 2003, the \$1,000 is not taxable to Wisconsin for 2004. Fill in the \$1,000 recovery on line 11.

**09 Wisconsin Net Operating Loss Carryforward** If you had a net operating loss (NOL) in an earlier year to carry forward to 2004, include the allowable amount on line 11. Attach a statement showing how you figured the amount. Get Publication 120, *Net Operating Losses for Individuals, Estates, and Trusts*, for more details on computing the NOL and the allowable deduction. See page 4 for information on how to get this publication.

**10 Amounts Not Taxable by Wisconsin** You may subtract any amounts not taxable by Wisconsin (less related expenses except those expenses which are used to calculate the Wisconsin itemized deduction credit) which have been included as income on your federal tax return or excluded from federal deductions.

**Example** Wages earned by a Native American who lives and works on his tribal reservation in Wisconsin are not subject to Wisconsin tax.

**11 Farm Loss Carryover** If you were subject to farm loss limitations (see instructions for line 4, Item 01 for a description) on your 1989 or subsequent year Wisconsin income tax return, you may be able to claim a subtraction for all or a portion of the farm loss disallowed in those years. Farm losses disallowed as a deduction may be carried forward for 15 years to the extent that the farm losses are not offset against farm income of any year between the loss year and the year for which the carryover is claimed. The amount of carryover that can be subtracted is the lesser of (1) the farm loss carryover or (2) the net profits and net gains from the sale or exchange of capital or business assets in the current year from the same farming business or portion of that business to which the limits on deductible farm losses applied in the loss year.

**Example** You have a farm loss carryover from 2003 of \$30,000. For 2004 you report a net loss of \$2,000 on Schedule F and a net gain of \$6,000 from the sale of farm equipment on Form 4797. The gain and loss are from the same farming business to which the limitation applied in the loss year. You may subtract \$6,000 as a farm loss carryover on line 11.

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

Line 11 instructions – continued

The beneficiary of the account must be either you, your spouse (if married filing joint return), your child who is claimed as a dependent on your federal income tax return, your grandchild, great-grandchild, niece, or nephew. The subtraction is equal to the amount you contributed to the account during 2004, but not more than \$3,000 per beneficiary. In the case of a married couple filing a joint return, the total deduction per beneficiary by the married couple may not exceed \$3,000 each year.

For example, you have two children whom you claim as dependents on your federal return. You established EdVest accounts for each child. In 2004, you contributed \$3,000 to the account of each child. You may claim a subtraction of \$6,000.

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

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

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

**14 Disability Income Exclusion** If you are retired on permanent and total disability and have included your disability income on line 1 of Form 1, you may be able to subtract up to \$5,200 of your disability income. You must meet ALL these tests:

- You did not reach mandatory retirement age before January 1, 2004.
- You were under age 65 on December 31, 2004.
- You were permanently and totally disabled –
  - a. when you retired, or
  - b. on January 1, 1976, or January 1, 1977, if you retired before January 1, 1977, on disability or under circumstances which entitled you to retire on disability.
- If you were married at the end of 2004, you must file a joint return.
- You did not in any year prior to 1984 choose to treat your disability income as a pension instead of taking the exclusion.
- Your federal adjusted gross income is less than \$20,200 (\$25,400 if married and both spouses are eligible).

Compute your exclusion on Wisconsin Schedule 2440W (*Disability Income Exclusion*). Attach Schedule 2440W to your Form 1. See page 4 for information on how to get this form.

Line 11 instructions – continued

Line 11 instructions – continued

**15 Sale of Business Assets or Assets Used in Farming to a Related Person**

You may subtract the taxable portion of gain you realize from the sale or disposition to a related person of business assets or assets used in farming if the following conditions apply:

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

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

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

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

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

“Business assets” include assets used in the performance of services by an individual as an employee and assets used in the conduct of a trade or business by an individual who is self-employed.

“Business assets” do not include investment and rental property (for example, stocks, bonds, and residential rental property) unless you are subject to federal self-employment tax on the earnings from the activity. (Note Rental property which is a farm or farm equipment may qualify as an asset “used in farming.”)

**Computing the subtraction** You must first complete Wisconsin Schedule WD. The amount of gain that may be subtracted is determined after netting all capital gains and losses on Schedule WD.

- If amounts reported in Parts I and II of Schedule WD consist only of capital gains, your subtraction is equal to 40% of the long-term gain on the sale of the asset to the related person.

- If the amount on line 15 or 16 of Schedule WD is a net loss, you may not subtract any amount as gain on the sale of the asset to the related person.
- If the amount on line 16 of Schedule WD is a net gain and (1) the only gain reported on Schedule WD is from the sale of the asset to the related person and (2) you show a loss on line 14, column (f) of Schedule WD and/or on line 7 of Schedule WD, your subtraction is equal to the amount on line 19 of Schedule WD.
- If the amount on line 16 of Schedule WD is a net gain and (1) the only long-term gain reported on Schedule WD is from the sale of the asset to the related person, (2) you show a loss on line 14, column (f) of Schedule WD, and (3) you show a gain on line 7 of Schedule WD, your subtraction is equal to the amount on line 19 of Schedule WD less the amount on line 7 of Schedule WD.
- If the amount on line 16 of Schedule WD is a net gain and (1) that net gain includes more than one long-term capital gain and (2) you show a loss on line 14, column (f) of Schedule WD and/or on line 7 of Schedule WD, complete the worksheet below to compute your subtraction.
- If the amount on line 16 of Schedule WD is a net gain and (1) that net gain includes more than one long-term capital gain, (2) you show a loss on line 14, column (f) of Schedule WD, and (3) you show a gain on line 7 of Schedule WD, complete the worksheet below to compute your subtraction.

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

**16 Repayment of Income Previously Taxed** If you had to repay during 2004, an amount that you included in your Wisconsin income in an earlier year, you may be able to subtract the amount repaid. A subtraction may be claimed only for repayments that are allowed as a miscellaneous itemized deduction on line 26 or 27 of your federal Schedule A.

If you did not itemize deductions for federal tax purposes, use the amounts that would be deductible if you had itemized deductions. To determine the amounts to use, complete a federal Schedule A. Write “Wisconsin” at the top of this Schedule A and attach it to your Form 1.

Line 11 instructions – continued

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

If the amount repaid was over \$3,000, you may either subtract the repayment as described on page 15 *or* take a tax credit. See Credit for Repayment of Income Previously Taxed in the line 45 instructions.

**New**

**17 Human Organ Donation** If you, your spouse, or a person who is claimed as a dependent on your federal income tax return donates one or more of their human organs to another person for human organ transplantation, you may subtract up to \$10,000 of unreimbursed expenses related to the organ donation. “Human organ” means all or part of a liver, pancreas, kidney, intestine, lung, or bone marrow. The subtraction may be claimed only in the taxable year in which the transplantation occurs. The subtraction may be claimed only once. Up to \$10,000 of the following unreimbursed expenses may be claimed:

- Travel expenses.
- Lodging expenses.
- Lost wages.

**New**

**18 Reserve or National Guard Members** If you were a member of the Reserves or National Guard and served on active duty, you may subtract any military pay that is included on your W-2 and was:

- Received from the federal government,
- Received after being called into active federal service or into special state service authorized by the federal Department of Defense, and
- Paid to you for a period of time during which you were on active duty.

**CAUTION** The subtraction only applies to members of the Reserves or National Guard who are called into active federal service under 10 USC 12302(a) or 10 USC 12304 or into special state service under 32 USC 502(f). However, it does not apply to pay that members of the Reserves and National Guard receive for their weekend or two-week annual training. It also does not apply to a person who is serving on active duty or full-time duty in the active guard reserve (AGR) program.

### Additions To or Subtractions From Income

The following items may be either an addition to or a subtraction from federal adjusted gross income, depending on your situation. Fill in the code number and amount of any additions that apply to you on line 4. Fill in the code number and amount of any subtractions that apply to you on line 11.

**51 Tax-Option (S) Corporation Adjustments** Fill in any of the following adjustments that apply to you:

- (1) If you were a shareholder of a tax-option (S) corporation which is required to file a Wisconsin franchise or income tax return, you will receive a Wisconsin Schedule 5K-1 from the S corporation informing you of any adjustments to be made for Wisconsin tax purposes.
- (2) If you are a shareholder of a federal S corporation that elects not to be treated as a Wisconsin tax-option (S) corporation,

Line 11 instructions – continued

you must reverse all items of S corporation income, loss, or deduction included on your federal return and then add your pro rata share of any distributions made by the corporation of earnings and profits. (**CAUTION** Do not reverse any item of S corporation income or loss reported on federal Schedule D. These items have already been removed from Wisconsin income when you completed Wisconsin Schedule WD.)

- (3) Instead of using tax-option (S) corporation items deductible on federal Schedule A to compute the Wisconsin itemized deduction credit, you may elect to treat these items as subtraction modifications. Your subtraction is limited to the amount actually deductible for federal purposes.

For more information, get Publication 102, *Wisconsin Tax Treatment of Tax-Option (S) Corporations and Their Shareholders*. See page 4 for information on how to get this publication.

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

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

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

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

Compute the amount of any addition or subtraction due to a difference in basis on Wisconsin Schedule T (*Transitional Adjustments*). Attach a completed Schedule T to your Form 1. See page 4 for information on how to get this form.

**CAUTION** If the difference in basis is due to the difference in the federal and Wisconsin definition of the Internal Revenue Code, use Schedule I to adjust for the difference in basis rather than Schedule T.

**54 Differences in Federal and Wisconsin Basis of Partnership Interest** An addition or subtraction may be necessary if you sold your interest in a partnership and any increases or decreases were made to the federal basis of your partnership interest in taxable years prior to 1975, which resulted from partnership business or property located outside Wisconsin.

Line 11 instructions – continued

(Prior to 1975, Wisconsin did not tax income from business or property located outside Wisconsin.) Compute any addition or subtraction due to a difference in basis on Wisconsin Schedule T.

**55 Differences in Federal and Wisconsin Reporting of Marital Property (Community) Income** If you are married filing a separate return or married filing as head of household or if you obtained a decree of divorce or separate maintenance during 2004, you may have to report a different amount of income on your Wisconsin Form 1 than on your federal Form 1040. Fill in on line 4 any additional amount which is taxable to you rather than your spouse because of any difference in federal and state reporting of marital property (community) income. Fill in on line 11 any amount which is taxable to your spouse rather than to you because of any difference in federal and state reporting of marital property (community) income. For further information, get Publication 109, *Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 2004*. See page 4 for information on how to get this publication.

■ **Line 15 Standard Deduction**

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

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

Standard Deduction Worksheet for Dependents	
1. Earned income* included in line 13 of Form 1 . . . . .	1. _____
2. Addition amount . . . . .	2. _____ 250.
3. Add lines 1 and 2. If total is less than \$800, fill in \$800 . . . . .	3. _____
4. Using the amount on line 13 of Form 1, fill in the <b>standard deduction</b> for your filing status from table, page 30 . . . . .	4. _____
5. Fill in the <b>SMALLER</b> of line 3 or 4 here and on line 15 of Form 1 . . . . .	5. _____
* <b>Earned income</b> includes wages, salaries, tips, professional fees, and any other compensation received for personal services you performed. It does not include scholarship or fellowship income that is not reported on a W-2.	

■ **Line 17 Deduction for Exemptions**

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

Line 17 instructions – continued

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

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

If you or your spouse were age 65 or older on December 31, 2004, be sure to complete line 2 or 4 of the worksheet and line 17c of Form 1. If you were born on January 1, 1940, you are considered to be age 65 at the end of 2004.

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

Deduction for Exemptions Worksheet	
1. Fill in \$700 for yourself* . . . . .	1. _____
2. Fill in \$250 if you were age 65 or older on December 31, 2004* . . . . .	2. _____
3. If a joint return, fill in \$700 for your spouse* . . . . .	3. _____
4. Fill in \$250 if married filing a joint return and your spouse was age 65 or older on December 31, 2004* . . . . .	4. _____
5. Fill in the number of dependents (do not count yourself or your spouse) on line 5a and on line 17b of Form 1 . . . → 5a. _____ x \$700 = . . . 5b. _____	
6. Add lines 1 through 4 and 5b. Fill in here and on line 17a of Form 1 . . . . .	6. _____
* See EXCEPTION above.	

■ **Line 19 Tax**

Use the amount on line 18 to find your tax in the Tax Table on pages 31-36. Find your income-level bracket and read across to the column showing your filing status to find your tax. Be sure you use the correct column in the Tax Table for your filing status. Fill in your tax on line 19.

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

■ **Line 20 Itemized Deduction Credit**

If the total of certain federal itemized deductions exceeds your Wisconsin standard deduction, you may claim the itemized deduction credit.

Complete Schedule 1 on page 4 of Form 1 to see if you can claim the credit. Schedule 1 lists the specific deductions to use from federal Schedule A (see EXCEPTIONS on page 18).

Line 20 instructions – continued

If you did not itemize deductions for federal tax purposes, use the amounts which would be deductible if you had itemized deductions. To determine the amounts to use, complete a federal Schedule A. Write “Wisconsin” at the top of this Schedule A and attach it to your Form 1.



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

- Medical expenses – the amount of medical care insurance and long-term care insurance claimed as a subtraction on line 11.
- Interest – paid on a second home located outside Wisconsin.
  - paid on a residence which is a boat.
  - paid to purchase or hold U.S. government securities.
- Contributions and interest allocated to you by a tax-option (S) corporation, if you treated the amount as a subtraction on line 11.

**Line 21 Armed Forces Member Credit**

The armed forces member credit is available to 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 2004, and
- The military pay was for services performed **while stationed outside the United States**.

**Note** You may *not* claim the armed forces member credit if you were on active duty as a member of the Reserves or National Guard and you excluded certain military pay from your income. See Item 18 on page 16 of the instructions for information on the exclusion.

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.

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

You may claim a credit if you paid rent during 2004 for living quarters used as your primary residence OR you paid property taxes during 2004 on your home. You are eligible for a credit whether or not you claim homestead credit on line 46.

**Special Cases**

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

Line 22 instructions – continued

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

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

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

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

**Step 1 Rent Paid in 2004** Fill in on the appropriate line(s) the total rent that you paid in 2004 for living quarters (1) where the heat was included in the rent, and (2) where the heat was not included in the rent. These living quarters must have been used as your principal home. Do not include rent that you may claim as a business expense. Do not include rent paid for housing that is exempt from property taxes, for example, rent for a university dorm, nonprofit senior housing, or public housing. (Property owned by a public housing authority is considered tax-exempt unless that authority makes payments in place of property taxes to the city or town in which it is located. If you live in public housing, you may wish to ask your manager about this.)

If the rent you paid included food, housekeeping, medical, or other services, reduce the amount filled in for rent paid in 2004 by the value of these items. If you shared living quarters with one or more persons (other than your spouse or dependents), fill in only the portion of the rent which you paid in 2004. For example, if you and two other persons rented an apartment and paid a total rent of \$3,000 in 2004, and you each paid \$1,000 of the rent, each could claim a credit based on \$1,000 of rent.

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

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

<b>Renter’s Worksheet</b>	
<i>(Complete only if Exception described above applies)</i>	
1. Credit for rent with heat included (from Column 1 of Table on page 19) . . .	1. _____
2. Credit for rent where heat not included (from Column 2 of Table on page 19) . . .	2. _____
3. Add lines 1 and 2. Fill in on line 22a of Form 1* . . . . .	3. _____
* Do not fill in more than \$300 (\$150 if married filing a separate return or married filing as head of household).	

Line 22a instructions – continued

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

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

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

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

**Step 1 Property Taxes Paid on Home in 2004** Fill in the amount of property taxes that you *paid* in 2004 on your home. Do **not** include:

- Charges for special assessments, delinquent interest, or services that may be included on your tax bill (such as trash removal, recycling fee, or a water bill).
- Property taxes that you can claim as a business expense (for example, farm taxes or rental property taxes).
- Property taxes paid on property that is not your primary residence (such as a cottage or vacant land).
- Property taxes that you paid in any year other than 2004.

Property taxes are further limited as follows:

- If you bought or sold your home during 2004, 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 2004, property taxes include the parking permit fees paid to your municipality and/or the personal property taxes paid on your mobile home. (Payments for space rental should be filled in as rent on line 22a.)
- If you, or you and your spouse, owned a home jointly with one or more other persons, you may only use that portion of the property taxes that reflects your percentage of ownership. For example, if you and another person (other than your spouse) jointly owned a home on which taxes of \$1,500 were paid, each of you would claim a credit based on \$750 of taxes.

Line 22b instructions – continued

**CAUTION** Property taxes paid during 2004 must be reduced by any amounts received as a refund of such taxes. For example, a taxpayer claimed farmland preservation credit (which is considered a refund of property taxes) on his or her 2003 Wisconsin return. The taxpayer received a farmland preservation credit in 2004 of \$600 that was based on 2003 property taxes accrued of \$6,000. The 2003 property taxes were paid in 2004 and 10% of such taxes were allocable to the personal residence and 90% to the farm property. Thus, for tax purposes, property taxes paid on the entire property during 2004 are \$5,400 (\$6,000 less \$600 farmland preservation credit). Of this amount, \$540 (10% of \$5,400) is used to compute the 2004 school property tax credit.

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

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

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

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

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

**Line 23 Working Families Tax Credit**

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

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

**Single, Head of Household, or Married Filing Separate Return**

- If the amount on line 14 of Form 1 is \$9,000 or less, your working families tax credit is equal to your tax. Fill in the amount from line 19 of Form 1 on line 23.
- If the amount on line 14 of Form 1 is more than \$9,000 but less than \$10,000, use the worksheet below to compute your working families tax credit.
- If the amount on line 14 of Form 1 is \$10,000 or more, fill in 0 on line 23. You do not qualify for the working families tax credit.

**Married Filing Joint Return**

- If the amount on line 14 of Form 1 is \$18,000 or less, your working families tax credit is equal to your tax. Fill in the amount from line 19 of Form 1 on line 23.
- If the amount on line 14 of Form 1 is more than \$18,000 but less than \$19,000, use the worksheet below to compute your working families tax credit.
- If the amount on line 14 of Form 1 is \$19,000 or more, fill in 0 on line 23. You do not qualify for the working families tax credit.

<b>Working Families Tax Credit Worksheet</b>	
Do <b>not</b> complete this worksheet if:	
<ul style="list-style-type: none"> <li>• Line 14 of your Form 1 is \$9,000 or less (\$18,000 or less if married filing a joint return).</li> <li>• Line 14 of your Form 1 is \$10,000 or more (\$19,000 or more if married filing a joint return).</li> <li>• You may be claimed as a dependent on another person's return.</li> </ul>	
1. Amount from line 19 of Form 1 . . . . .	1. _____
2. Total credits from lines 20 through 22 of Form 1 plus any historic rehabilitation credit which will be included on line 24 . . . . .	2. _____
3. Subtract line 2 from line 1. If the result is zero or less, stop here. You do not qualify for the credit . . . . .	3. _____
4. Fill in \$10,000 (\$19,000 if married filing a joint return) . . . . .	4. _____
5. Fill in amount from line 14 of Form 1 . . . . .	5. _____
6. Subtract line 5 from line 4 . . . . .	6. _____
7. Divide line 6 by one thousand (1,000). Fill in decimal amount . . . . .	7. _____
8. Multiply line 3 by line 7. This is your working families tax credit. Fill in this amount on line 23 of Form 1 . . . . .	8. _____

Line 26 instructions – continued

**Line 24**

Include any historic rehabilitation credits in the total on line 24. For further information on claiming these credits, see Item I on page 29.

**Line 26 Alternative Minimum Tax**

You may owe Wisconsin alternative minimum tax if you benefit from certain deductions, credits, and the special tax treatment of some kinds of income. This tax is figured on Schedule MT. Use the worksheet below to see if you must complete Schedule MT.

If line 10 of the worksheet is more than the amount on Form 1, line 25, fill in Schedule MT to see if you owe the alternative minimum tax. If line 10 is equal to or less than the amount on Form 1, line 25, do not fill in Schedule MT.

Include the following adjustments and preference items on line 2 of the worksheet below.

**Adjustment and Tax Preference Items**

1. Accelerated depreciation.
2. Amortization of pollution control facilities or depletion.
3. Stock received by exercising an incentive stock option and you did not dispose of the stock in the same year.
4. Intangible drilling, circulation, research, experimental, or mining costs.
5. Income or (loss) from tax shelter farm activities or passive activities.
6. Income from long-term contracts not figured using the percentage of completion method.

7. Interest paid on a home mortgage *not* used to buy, build, or substantially improve your home.
8. Investment interest expense reported on Form 4952.
9. Wisconsin net operating loss deduction.
10. Alternative minimum tax adjustments from an estate, trust, tax-option (S) corporation, partnership, or a cooperative.

See page 4 for information on how to get Schedule MT.

**Line 28 Married Couple Credit**

You can claim the married couple credit if:

- You are married filing a joint return, and
- Both you and your spouse have qualified earned income, and
- You do not file federal Form 2555 or Form 2555EZ to claim an exclusion of foreign earned income or Form 4563 to claim an exclusion of income from sources in U.S. possessions.

To figure the credit, fill in Schedule 2 on page 4 of Form 1. Figure earned income separately for yourself and your spouse on lines 1 through 3 in Columns (A) and (B) of Schedule 2.

“Earned income” includes *taxable* wages, salaries, tips, scholarships or fellowships (only amounts reported on a W-2), other employee compensation, disability income treated as wages, and net earnings from self-employment.

“Earned income” does not include other income such as interest, dividends, IRA distributions, deferred compensation (even though it may be reported on a W-2), unemployment compensation, rental income, social security, pensions, annuities, or income that is not taxable to Wisconsin. Do not consider marital property law, marital property agreements, or unilateral statements in figuring each spouse’s earned income.

The credit is based on qualified earned income. You must figure qualified earned income separately for yourself and your spouse. Figure it on lines 4 and 5 of Schedule 2 by subtracting the total of certain adjustments from earned income. These adjustments (and the related lines on federal Form 1040) are:

- IRA deduction (line 25),
- Self-employed SEP, SIMPLE, and qualified plans (line 32),
- Repayment of supplemental unemployment benefits (included in the total on line 35),
- Employee expenses of qualified performing artists and of fee-basis state or local government officials (included in line 24),
- Contributions to secs. 403(b) and 501(c)(18) pension plans (included in the total on line 35), and
- Disability income exclusion (from line 11 of Wisconsin Form 1).

**Line 29 Manufacturer’s Sales Tax Credit**

The manufacturer’s sales tax credit is available for the amount of sales and use tax paid on fuel and electricity consumed in manufacturing in Wisconsin. If you qualify for this credit, attach a completed Schedule MS to your Form 1. Fill in on line 29 of Form 1 the amount from line 19 of Schedule MS.

**Worksheet To See If You Should Fill in Schedule MT**

**Caution** If you are married filing separately and line 3 of this worksheet is more than \$173,000, you should fill in Schedule MT.

1. Fill in the amount from Form 1, line 13 . . .	1. _____
2. Fill in the total of all adjustments and preference items that apply to you . . . . .	2. _____
3. Add lines 1 and 2 . . . . .	3. _____
4. Fill in \$49,000 (\$24,500 if married filing separately; \$35,750 if single or head of household) . . . . .	4. _____
5. Subtract line 4 from line 3. If zero or less, <b>stop here</b> ; you don’t need to fill in Schedule MT . . . . .	5. _____
6. Fill in \$150,000 (\$75,000 if married filing separately; \$112,500 if single or head of household) . . . . .	6. _____
7. Subtract line 6 from line 3. If zero or less, fill in -0- here and on line 8 and go to line 9 . . . . .	7. _____
8. Multiply line 7 by 25% (.25) and fill in the result but <b>do not</b> fill in more than line 4 above . . . . .	8. _____
9. Add lines 5 and 8 . . . . .	9. _____
10. Multiply line 9 by 6.5% (.065) . . . . .	10. _____



**Line 30 Dairy Investment Credit**

The dairy investment credit is based on the amount paid for dairy farm modernization or expansion related to the operation of a dairy farm in Wisconsin. Get Schedule DI for more information on this credit. If you qualify for this credit, attach a completed Schedule DI to your Form 1. Fill in on line 30 of Form 1 the amount from line 5 of Schedule DI.

**Line 33 Recycling Surcharge**

The recycling surcharge applies to individuals who:

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

If you are subject to the recycling surcharge, complete Wisconsin Schedule RS. Fill in the amount from line 2 or 3 of Schedule RS on line 33 of Form 1. Attach a copy of Schedule RS to Form 1.

**Line 34 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 34 with the amount you wish to donate. Your donation will either reduce your refund or be added to tax due.

**Line 35 Sales and Use Tax Due on Out-of-State Purchases**

Did you make any taxable purchases from out-of-state firms in 2004 on which sales and use tax was not charged? If yes, you must report Wisconsin sales and use tax on these purchases on line 35 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% tax rate. You are liable for \$15 Wisconsin tax (\$300 x 5% = \$15) on this purchase.

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

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 at right) . . . x	_____ %
3. Amount of sales and use tax due for 2004 (line 1 multiplied by tax rate on line 2). Round this amount to the nearest dollar and fill in on line 35 of Form 1 . . . . . \$	_____

**Line 36 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 \$364,000) 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 36 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 37 Breast Cancer Research Donation**

You may designate an amount as a breast cancer research donation. Your donation will be divided equally between the Medical College of Wisconsin, Inc., and the University of Wisconsin Comprehensive Cancer Center for breast cancer research projects.

Fill in line 37 with the amount you wish to donate. Your donation will either reduce your refund or be added to tax due.

**Line 38 Penalties on IRAs, Other Retirement Plans, MSAs, Etc.**

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

- Tax on IRAs, other qualified retirement plans, etc., (line 59 of federal Form 1040). Do not include any amount from line 8 or 43 of Form 5329.
- Total tax due from lines 4, 17, 25, 33, 41, and 47 of federal Form 5329 (include only if the tax due on this form was paid separately and is not included on line 59 of your federal Form 1040).
- Tax on excess contributions (line 2 of federal Form 5330).
- Tax on prohibited transactions (lines 6a and 6b of federal Form 5330).
- Section 72(m)(5) excess benefits tax (included in the total on line 62 of federal Form 1040).

**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 2004.

- If storage, use, or consumption in 2004 was in one of the following counties, the tax rate was 5.6%:  

Milwaukee	Ozaukee	Washington
-----------	---------	------------
- If storage, use, or consumption in 2004 was in one of the following counties, the tax rate was 5.1%:  

Racine	Waukesha
--------	----------
- If storage, use, or consumption in 2004 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	

Line 38 instructions – continued

If you were subject to any of the above federal taxes for 2004, fill in the total of such taxes in the space provided on line 38. Multiply the amount filled in by .33 (33%) and fill in the result on line 38.

**Note** You are not subject to the penalty on payments from certain retirement plans if the payments are exempt from Wisconsin tax. See the instructions for line 11, Item 05, for information on retirement payments that are exempt from Wisconsin tax and to which the penalty does not apply.

If you were required to file federal Form 5329 or 5330, attach a copy of your Form 5329 and/or 5330 to your Form 1.

**Penalty for selling business assets (or assets used in farming) purchased from a related person within 24 months** Capital gain on the sale or disposition of business assets or on assets used in farming may be excluded from Wisconsin taxation if the assets were held more than one year and the assets are disposed of to certain related persons. The related person who purchases or otherwise receives the assets on which the gain is excluded is subject to a penalty if he/she sells or otherwise disposes of the assets within two years. The penalty does not apply in the case of an involuntary conversion (for example, assets are destroyed by fire or livestock dies).

If you are subject to this penalty, contact any department office for information on how to compute the penalty. Include the amount of the penalty on line 38 of Form 1. Write “RP” to the right of line 38.

■ **Line 41 Wisconsin Tax Withheld**

Add the **Wisconsin** income tax withheld shown on your withholding statements (Forms W-2, W-2G, 1099-G, 1099-R, and 1099-MISC). Fill in the total on line 41. Attach readable copies of your withholding statements to Form 1. (See Assembling Your Return on page 27 for where to attach.)

**Note** Wisconsin tax withheld is shown in Box 17 of Form W-2 or Box 10 of Form 1099-R, but only if Wisconsin is the state identified in Box 15 of Form W-2 or Box 11 of Form 1099-R.

DO NOT:

- claim credit for tax withheld for other states.
- claim amounts marked social security or Medicare tax withheld.
- claim credit for federal tax withheld.
- include withholding statements from other tax years.
- write on or change or attempt to correct the amounts on your withholding statements.

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

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

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

■ **Line 42 2004 Wisconsin Estimated Tax Payments and Amount Applied From 2003 Return**

Fill in any payments you made on your estimated Wisconsin income tax (Form 1-ES) for 2004. Include any overpayment from your 2003 return that you were allowed as credit to your 2004 Wisconsin estimated tax.

Line 42 instructions – continued

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 2003 returns that you and your spouse were allowed as credit to 2004 Wisconsin estimated tax.

If you are filing a separate tax return, you may not claim any part of your spouse’s separate estimated tax payments or credits. However, you and your spouse may split your joint estimated tax payments and credits between you as you choose on your separate returns. If you cannot agree on how joint amounts are to be split between you, the department will split them between you according to your respective income tax liabilities.

Follow the above instructions even if your spouse died during 2004.

**Name Change** If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, attach a statement to the front of Form 1. On the statement, explain all the payments you and your spouse made for 2004 and the name(s) and social security number(s) under which you made them.

■ **Line 43 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. However, you must have been a resident of Wisconsin for the entire year.

To claim the Wisconsin earned income credit, complete the following steps and fill in the required information in the spaces provided on line 43.

**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 65a of federal Form 1040 or line 41a of federal Form 1040A.

**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 43. This is your Wisconsin earned income credit.

**Note** **Attachment to Your Return** You must attach a copy of your completed federal Schedule EIC to Form 1. The federal Schedule EIC requests information for two qualifying children. If you have a

Line 43 instructions – continued

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 your qualifying children in the space provided on line 43. Write EIC in the space to the right of line 43. Complete your return through line 47 of Form 1. Attach a copy of your federal return (Form 1040A or Form 1040) to your Form 1.

#### ■ Line 44 Farmland Preservation Credit

If you are claiming farmland preservation credit, include a completed Schedule FC with your Form 1. Fill in on line 44 of Form 1 the amount from line 16 of your Schedule FC.

**Note** For a description of the farmland preservation credit program, see Special Instruction G on page 28.

#### ■ Line 45 Net Income Tax Paid to Another State

If you were a Wisconsin resident in 2004 and paid income tax to another state or the District of Columbia, you may be able to claim a credit for such tax on your Wisconsin return. To qualify for a credit, the income that was taxed by the other state must also be included in income on Form 1 and be taxed by Wisconsin. You may not claim credit for other taxes paid such as city tax, county tax, severance tax, foreign tax, etc. If you paid “minimum tax” to another state, you may be able to claim a credit for this tax. For more information get Publication 125, *Credit for Tax Paid to Another State*. See page 4 for information on how to get this publication.

If you earned wages in Illinois, Indiana, Kentucky, Michigan, or Minnesota, see Reciprocal States in next column.

#### **New** How to Compute Your Credit for Tax Paid to Other States

Complete an income tax return from the other state to determine the net tax due, and fill in that amount on line 45 of your Wisconsin Form 1. Also, fill in the 2-digit postal abbreviation for the state to which you paid the tax in the box to the left of the entry line. For example, if you paid tax to California, you would fill in CA in the box. If you paid tax to more than one other state, fill in the number 99 in the box.

The amount filled in on line 45 cannot be more than the amount shown on line 32. **Do not fill in on line 45 either the amount of tax withheld as shown on the W-2 form (wage statement) or other withholding statement from the other state or the amount of estimated tax you paid to the other state.**

**Example** A Wisconsin resident worked part of 2004 in another state. The amount of tax withheld for the other state (or the estimated tax payments to the other state) was \$140. The net tax liability computed on the other state’s form was \$100. The person will receive a \$40 refund from the other state. Therefore, the credit to fill in on line 45 of Form 1 is \$100.

Line 45 instructions – continued

**Note** If only part of the income taxed by the other state is taxed by Wisconsin (for example, capital gains on assets held more than 1 year are taxed 100% for Illinois but only 40% for Wisconsin), you must limit the credit claimed on line 45. Use the following formula to determine the amount of credit you may claim.

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

Fill in the amount of your credit on line 45.

**Attachments** You must attach to your Form 1 a copy of your income tax return from the other state and your W-2 form (wage statement) or other withholding statement from the other state. If you are claiming credit for tax paid to other states by a partnership of which you are a partner, limited liability company (LLC) treated as a partnership of which you are a member, or tax-option (S) corporation of which you are a shareholder, attach a copy of the Wisconsin Schedule 3K-1 you received from the partnership or LLC, or the 5K-1 you received from the tax-option (S) corporation. If the partnership, LLC, or corporation did not file a Wisconsin return, submit federal Schedule K-1 plus a statement from the partnership, LLC, or (S) corporation listing the states where tax was paid and the amount of each state’s tax allocable to you. Attach copies of any combined or composite individual income tax returns filed by the partnership, LLC, or corporation on your behalf to your Wisconsin return.

**Reciprocal States** Credit cannot be claimed for taxes paid to **Illinois, Indiana, Kentucky, Michigan, or Minnesota** on wages earned in those states. Generally, under agreements with those states, they do not tax the wages of Wisconsin residents. If income taxes were withheld from your wages by any of those states, you must file a return with that state to obtain a refund. On that state’s return, be sure to explain that you were a Wisconsin resident when earning the wages in that state.

For more information get Publication 121, *Reciprocity*. See page 4 for information on how to get this publication.

**Credit for Repayment of Income Previously Taxed** If you had to repay during 2004, an amount that you had included in income in an earlier year because at that time you thought you had an unrestricted right to it, you may be able to claim a credit based on the amount repaid. To qualify for the credit, the amount repaid must be over \$3,000 and the amount repaid cannot have been subtracted in computing Wisconsin adjusted gross income.

Use the following steps to compute your credit:

- (1) Refigure your tax from the earlier year without including in income the amount you repaid in 2004.
- (2) Subtract the tax in (1) from the tax shown on your return for the earlier year. The difference is the amount of your credit.

Fill in the amount of your credit on line 45 of Form 1, and write “Repayment Credit” in the area to the right of line 45. Attach a statement showing how you computed your credit.

Line 47 instructions – continued

**Line 46 Homestead Credit**

If you are claiming homestead credit, attach your completed Schedule H or H-EZ to your Form 1. Fill in on line 46 of Form 1 the amount from line 19 of your Schedule H or line 14 of Schedule H-EZ.

**Note** To see if you qualify for homestead credit, refer to Special Instruction F on page 28.

**Line 47 Farmland Tax Relief Credit**

If you qualify for the farmland tax relief credit, complete line 47 and attach a copy of your 2004 property tax bill(s) to Form 1.

**Qualifications** You may qualify for the farmland tax relief credit if you meet the following conditions:

- You or a member of your household must have been the owner of at least 35 acres of Wisconsin farmland during the 2004 taxable year. Household means an individual, his or her spouse, and all dependents while they are under age 18.
- Your 2003 property taxes for the farmland on which the credit is based must have been paid.
- The farmland must be in agricultural use. The farm of which the farmland is a part must have produced at least \$6,000 of gross farm profits during 2004 or at least a total of \$18,000 of gross farm profits for 2002, 2003, and 2004 combined. However, if at least 35 acres of your farmland was enrolled in the Conservation Reserve Program during all or part of 2004, you do not have to meet this gross farm profits requirement.

Gross farm profits means gross receipts, excluding rent, from the land’s agricultural use, less the cost or other basis of livestock or other items purchased for resale which are sold or otherwise disposed of during the taxable year. Gross farm profits include the fair market value, at the time of disposition, of payments-in-kind received for placing land in federal programs. If you rent out your farmland, the renter’s gross profits are used to satisfy this requirement. Gross farm profits do not include the fair market value of crops grown but not sold during the year, fuel tax credits or refund, or a previous year’s farmland preservation or farmland tax relief credit.

**Who May Claim the Credit** Only one member of a household may claim the credit. If two or more members of a household each qualify (for example, where a husband and wife have entered into a farm partnership agreement), they must determine between themselves who the claimant will be. If they are unable to agree, the matter may be referred to the Secretary of Revenue, whose decision will be final.

A claimant may be (1) an individual, (2) each member of a partnership (except publicly traded partnerships) having a joint or common interest in land, (3) a shareholder in a tax-option (S) corporation, (4) the vendee under a land contract, or (5) a guardian on behalf of a ward. When farmland is subject to a life estate, the person who has an ownership interest and is operating the farm and paying the property taxes is the owner who may claim the credit.

**Property Taxes to Use** Fill in the property taxes on your farmland (exclusive of improvements) in the space provided on line 47, but

do not fill in more than \$10,000. The credit is based on property taxes levied on your farmland during the 2004 calendar year. This is your 2004 property tax bill (payable in 2005). You can use up to \$10,000 of property taxes to compute the credit. This includes property taxes on all land which is in agricultural use, less any state aid or credit. Do not include property taxes on any improvements (for example, farm buildings or a residence), special assessments, special charges, or interest.

**Note** Your property tax bill may include property taxes on both the farmland and improvements. Use the following formula to determine the portion of the property taxes attributable only to the land. *If you have more than one property tax bill, apply the formula to each bill separately.*

$$\frac{\text{Assessed value of farmland}}{\text{Total assessed value of land and improvements}} \times \text{2004 property taxes levied in 2004 before lottery and gaming credit} = \text{Portion of property taxes to be used for the credit}$$

If the farmland is co-owned with someone other than a member of your household, you may use only those taxes on the farmland which reflect your ownership percentage.

If you sold the farmland on which this claim is based during the taxable year, fill in only that portion of the property taxes on the farmland which is allocated to you in the closing agreement pertaining to the sale of the property (use the above formula if improvements are included). If the amount is not set forth in a closing agreement, you may not use any of these taxes in your computation. Do not fill in more than \$10,000.

If you purchased the farmland on which this claim is based during the taxable year, fill in the property taxes on the farmland less any amount allocated to the seller in the closing agreement (use the above formula if improvements are included). If the amount is not set forth in a closing agreement, fill in the total taxes on the farmland. Do not fill in more than \$10,000.

When property is transferred during the claim year by a method other than a sale, such as through gift, divorce, death, bankruptcy, foreclosure, or repossession, the owner of the property on the tax levy date is the owner who may claim the credit. The tax levy date is the date the property tax roll is delivered to the local treasurer for collection, usually in early December of each year.

If the farmland is owned by a tax-option (S) corporation or by a partnership, fill in the portion of property taxes on the farmland that reflects the ownership percentage of you and your household. You may have to contact the tax-option (S) corporation or the partnership to get information on the amount of taxes levied on the farmland during 2004.

**Computing the Credit** Fill in the amount of your credit on line 47 of Form 1. The credit is equal to 15% of the property taxes on your farmland up to a maximum credit of \$1,500. **(Caution** If you are claiming farmland preservation credit on line 44, the total of your farmland preservation credit and your farmland tax relief credit cannot exceed 95% of the property taxes on the farm. If your credits exceed this amount, you should reduce your farmland tax relief credit accordingly.)

*Line 47 instructions – continued*

**Attachments** Attach a copy of your 2004 property tax bill(s) to your Wisconsin Form 1. (**Note** If you are also claiming farmland preservation credit or homestead credit on Form 1 and have attached a copy of your 2004 property tax bill(s) to your Schedule FC or Schedule H, you do not have to attach an additional copy.) If the farmland on which the credit is based was purchased or sold during the year, only the buyer must attach a copy of the 2004 property tax bill(s); however, both the buyer and seller must attach a copy of the closing agreement relating to the sale.

If any of the 2004 property tax bills show unpaid prior year taxes, attach a statement signed by your county treasurer indicating the date the 2003 property taxes were paid in full.

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

### ■ Line 49 Amount You Overpaid

If line 48 is larger than line 40, complete line 49 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 53 instructions to see if you owe underpayment interest. If you owe underpayment interest and you show an overpayment on line 49, reduce the amount on line 49 by the amount of underpayment interest on line 53.

### ■ Line 50 Refund

Fill in on line 50 the amount from line 49 that you want refunded to you.

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

### ■ Line 51 Amount Applied to 2005 Estimated Tax

Fill in on line 51 the amount, if any, of the overpayment on line 49 you want applied to your 2005 estimated tax.

If you are married filing a joint return, we will apply the amount on line 51 to your joint estimated tax. If you are married filing a separate return, we will apply the amount on line 51 to your separate estimated tax.

### ■ Line 52 Amount You Owe

If line 48 is less than line 40, complete line 52 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 53 instructions to see if you owe underpayment interest. If you do, include the underpayment interest from line 53 in the amount you fill in on line 52.

*Line 52 instructions – continued*

If you owe an amount with your return, you can pay by check, money order, or credit card. **Do not** include any 2005 estimated tax payment in your check, money order, or amount you charge. Instead, make the estimated tax payment separately.

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

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

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

**What if you cannot pay?** If you cannot pay the full amount shown as due on your tax return when you file, you may ask to make installment payments to the Department of Revenue. Due to additional fees and interest charges related to installment agreements, it is the department’s policy to not enter into formal payment arrangements until after a bill is issued by the department and the due date on that assessment has passed. It is generally to your advantage to pay your liability in full rather than in installments. Installment agreements with the department are subject to a \$20 installment agreement fee. In addition, bills not paid in full by the due date become liable for additional interest of 18% per year and a delinquent tax collection fee of the greater of \$35 or 6½ percent of the unpaid amount. For more information concerning payments and to obtain the Installment Agreement Request Form (Form A-771), consult the Department of Revenue web site at [www.dor.state.wi.us](http://www.dor.state.wi.us).

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

### ■ Line 53 Underpayment Interest

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

*Line 53 instructions – continued*

Underpayment interest applies if:

- Line 52 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 32 plus the amount on line 33, minus the amounts on lines 43 through 47.

**Exceptions** You will not owe underpayment interest if your 2003 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 2003 and you were a Wisconsin resident for all of 2003, **or**
2. The amounts on lines 41 and 42 of your 2004 return are at least as much as the tax shown on your 2003 return. Your estimated tax payments for 2004 must have been made on time and for the required amount.

The tax shown on your 2003 return is the amount on line 31 plus the amount on line 32 of 2003 Form 1 minus the amounts on lines 41 through 45.

If you meet Exception 1 or 2, fill in 0 on line 53, and write “Exception 1” or “Exception 2” in the space to the right of line 53.

### 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 53. Add the amount of the underpayment interest to any tax due and fill in the total on line 52. If you are due a refund, subtract the underpayment interest from the overpayment you show on line 49 and adjust lines 50 and 51 if necessary. Attach Schedule U to your Form 1.

■ **Sign and Date Your Return** Sign and date your return at the bottom of page 3. Form 1 is not considered a valid return unless you sign it. Your spouse must also sign it if it is a joint return. Also fill in your daytime phone number. Keep a copy of your dated return for your records.



### Assembling Your Return

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

**Exception** If you are including Schedule H or H-EZ, please staple all attachments to Form 1.

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

2. **Wisconsin Schedules** – Copies of appropriate Wisconsin schedules and supporting documents, such as Schedule H or H-EZ (homestead credit) or Schedule FC (farmland preservation credit).

3. **W-2s or 1099s** – The appropriate copy of each of your withholding statements (Forms W-2, W-2G, 1099-G, 1099-R, and 1099-MISC).

4. **Federal Return** – A complete copy of your federal return (Form 1040, 1040A, 1040EZ, or your TeleFile Tax Record) and its supporting schedules and forms. If you itemize deductions on your federal return but do not claim the itemized deduction credit on your Wisconsin return, you do not have to attach federal Schedule A.

5. **Extension Form or Statement** – A copy of your federal extension application form or required statement if you are filing under an extension of time to file.

6. **Divorce Decree** –

- *Persons divorced after June 20, 1996, who compute a refund* If your divorce decree apportions any tax liability owed to the department to your former spouse, attach a copy of the decree to your Form 1. Write “Divorce decree” at the top of page 1 of your return. This will prevent your refund from being applied against such tax liability.
- *Persons divorced who file a joint return* – If your divorce decree apportions any refund to you or your former spouse, or between you and your former spouse, the department will issue the refund to the person(s) to whom the refund is awarded under the terms of the divorce. Attach a copy of the portion of your divorce decree that relates to the tax refund to your Form 1. Write “Divorce decree-apportion refund” at the top of page 1 of your return.

7. **Injured Spouse** – If you are filing federal Form 8379, *Injured Spouse Claim and Allocation*, attach a copy to your Form 1 and write “Form 8379” at the top of page 1 of your return.

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

■ **Where to File** Mail your return to the Wisconsin Department of Revenue at:

<i>(if tax is due)</i>	<i>(if refund or no tax due)</i>	<i>(if homestead credit claimed)</i>
PO Box 268	PO Box 59	PO Box 34
Madison WI	Madison WI	Madison WI
53790-0001	53785-0001	53786-0001

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

### A. Penalties for Not Filing Returns or Filing Incorrect Returns

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

### B. 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

### C. Amended Returns

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

### D. Estimated Tax Payments Required for Next Year?

If your 2005 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 2005 in installments beginning April 15, 2005, using Wisconsin Form 1-ES, or
- Increase the amount of income tax withheld from your 2005 pay.

For example, you may have a tax balance due with your return if you have income from which Wisconsin tax is not withheld. If you do not make required installment payments, you may be charged interest.

For more information, contact the department's Customer Service and Education Bureau at (608) 266-2772 or any Department of Revenue office.

If you must file Form 1-ES for 2005 and do not receive the form in the mail, contact any Department of Revenue office.

### E. Armed Forces Personnel

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

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

### F. Homestead Credit

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

- At least 18 years old on December 31, 2004.
- A Wisconsin resident for all of 2004.
- Not claimed as a dependent on anyone's 2004 federal tax return (unless you were 62 or older on December 31, 2004).
- Not living in tax-exempt public housing for all of 2004. (**Note** Some exceptions apply to this rule and are explained in the instructions for the homestead credit form.)
- Not living in a nursing home and receiving medical assistance (Title XIX) when you file for homestead credit.
- Had total household income, including wages, interest, social security, and income from certain other sources, below \$24,500 in 2004.

For more information about homestead credit, contact our Homestead Unit in Madison at (608) 266-8641 or any Department of Revenue office. A copy of Schedule H or H-EZ, which you must complete to apply for the credit, is available at any Department of Revenue office. Schedules H and H-EZ are also available at many libraries. See page 4 for further information on how to get these schedules.

### G. Farmland Preservation Credit

The farmland preservation credit program provides an income tax credit to Wisconsin residents who own at least 35 acres of farmland in Wisconsin. If you claim homestead credit, you are not eligible for farmland preservation credit. For more information about farmland preservation credit, contact our Farmland Preservation Unit in Madison at (608) 266-2442 or any Department of Revenue office. A copy of Schedule FC, which you must complete to apply for the credit, is available at any Department of Revenue office. See page 4 for further information on how to get Schedule FC.

## H. Development Zones and Technology Zone Credits

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

If you qualify for the development zones credit, complete Wisconsin Schedule DC. If you qualify for the technology zone credit, complete Wisconsin Schedule TC. See page 4 for further information on how to get Schedule DC or TC.

*To claim development zones or technology zone credit:* Add the amount of your credit from Schedule DC or TC to the amount of your married couple credit which would otherwise be reported on line 28 of Form 1. Fill in the total on line 28 of Form 1. In the space to the left of line 28, write “DC” or “TC.”

**Note** If you are required to recapture development zones investment credit (see Schedule DC), add the increase in tax due to the recapture of the investment credit to the amount which would otherwise be reported on line 38 of Form 1. Write the amount of the recapture and “DC” next to line 38.

## I. Historic Rehabilitation Credits

Any individual who has received certification or approval of a project from the State Historical Society of Wisconsin may be eligible for the credits. Credits attributable to a partnership or tax-option (S) corporation pass through to the partners or shareholders (see Schedule 3K-1 or 5K-1). Credits may also be allocated to beneficiaries of estates and trusts (see Schedule 2K-1).

If you qualify to claim either of the historic rehabilitation credits, complete Wisconsin Schedule HR. Add the total amount of your historic rehabilitation credits from Schedule HR to the amount which would otherwise be reported on line 24 of Form 1. In the space above line 24, write “HR.” Attach Schedule HR and the required certification to Form 1.

**Exception** If you are only claiming historic rehabilitation credits which are passed through from an estate or trust, partnership, or tax-option (S) corporation, you do not have to complete Schedule HR. Add the total historic rehabilitation credits from your Schedule 2K-1, 3K-1, or 5K-1 to the amount which would otherwise be reported on line 24 of Form 1. In the space above line 24, write “HR/K-1.” Attach a copy of Schedule K-1 to Form 1.

**Note** If you are required to repay all or a portion of a historic rehabilitation credit claimed in a previous year, add the amount you must repay to the amount which would otherwise be reported on line 38 of Form 1. Write the amount of the repayment and the words “Repayment – HRC” next to line 38.

## J. Death of a Taxpayer

A return for a taxpayer who died in 2004 should be filed on the same form which would have been used if he or she had lived. Include only the income received by the taxpayer up to the date of his or her death.

If there is no estate to probate, a surviving heir may file Form 1 for the person who died. If there is an estate, the personal representative for the estate must file the return. The person filing the Form 1 should sign it and indicate his or her relationship to the person who died (for example, “surviving heir” or “personal representative”).

The person who files the return should write “deceased,” the deceased taxpayer’s name, and the date of death across the top of the return.

If the taxpayer did not have to file a return but paid estimated tax or had tax withheld, a return must be filed to get a refund.

If you are a surviving heir and filed a return claiming a refund on behalf of a deceased person and you are unable to cash or deposit the refund check, send the check, along with Form I-804, *Claim for Decedent’s Wisconsin income Tax Refund*, to: Wisconsin Department of Revenue, PO Box 8903, Mail Stop 3-138, Madison, WI 53708-8903.

If your spouse died during 2004 and you did not remarry in 2004, you can file a joint return. You can also file a joint return if your spouse died in 2005 before filing a 2004 return. A joint return should show your spouse’s 2004 income before death and your income for all of 2004. 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 a surviving spouse and filed a joint return with your deceased spouse, any refund check will be issued in both spouses’ names. If you are unable to cash or deposit the check, send the check, along with Form I-804, *Claim for Decedent’s Wisconsin Income Tax Refund*, to the address indicated above.

For more information about the final income tax return to be filed for a deceased person or about estate tax returns which may also be required, contact any department office or call (608) 266-2772.

## K. Requesting Copies of Your Returns

The Department of Revenue will provide copies of your returns for prior years. The cost is \$5.00 per return. You must make your request in person or in writing. Call (608) 266-2890 for more information. You can also get a copy of Form P-521, *Request for Copy of Tax Return(s)*, from our Internet web site.

## 2004 STANDARD DEDUCTION TABLE

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

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

If your income (line 13 of Form 1) is-		And you are-				If your income (line 13 of Form 1) is-		And you are-				If your income (line 13 of Form 1) is-		And you are-			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
		Your standard deduction is-						Your standard deduction is-						Your standard deduction is-			
<b>0</b>	<b>7,640</b>	7,950	14,330	6,810	10,270	<b>34,500</b>	<b>35,000</b>	5,156	10,641	1,448	5,156	<b>62,000</b>	<b>62,500</b>	1,856	5,202	0	1,856
<b>7,640</b>	<b>8,000</b>	7,950	14,330	6,774	10,270	<b>35,000</b>	<b>35,500</b>	5,096	10,543	1,349	5,096	<b>62,500</b>	<b>63,000</b>	1,796	5,104	0	1,796
<b>8,000</b>	<b>8,500</b>	7,950	14,330	6,689	10,270	<b>35,500</b>	<b>36,000</b>	5,036	10,444	1,250	5,036	<b>63,000</b>	<b>63,500</b>	1,736	5,005	0	1,736
<b>8,500</b>	<b>9,000</b>	7,950	14,330	6,590	10,270	<b>36,000</b>	<b>36,500</b>	4,976	10,345	1,152	4,976	<b>63,500</b>	<b>64,000</b>	1,676	4,906	0	1,676
<b>9,000</b>	<b>9,500</b>	7,950	14,330	6,492	10,270	<b>36,500</b>	<b>37,000</b>	4,916	10,246	1,053	4,916	<b>64,000</b>	<b>64,500</b>	1,616	4,807	0	1,616
<b>9,500</b>	<b>10,000</b>	7,950	14,330	6,393	10,270	<b>37,000</b>	<b>37,500</b>	4,856	10,147	954	4,856	<b>64,500</b>	<b>65,000</b>	1,556	4,708	0	1,556
<b>10,000</b>	<b>10,500</b>	7,950	14,330	6,294	10,270	<b>37,500</b>	<b>38,000</b>	4,796	10,048	855	4,796	<b>65,000</b>	<b>65,500</b>	1,496	4,609	0	1,496
<b>10,500</b>	<b>11,000</b>	7,950	14,330	6,195	10,270	<b>38,000</b>	<b>38,500</b>	4,736	9,949	756	4,736	<b>65,500</b>	<b>66,000</b>	1,436	4,510	0	1,436
<b>11,000</b>	<b>11,500</b>	7,950	14,330	6,096	10,270	<b>38,500</b>	<b>39,000</b>	4,676	9,850	657	4,676	<b>66,000</b>	<b>66,500</b>	1,376	4,411	0	1,376
<b>11,500</b>	<b>12,000</b>	7,916	14,330	5,997	10,207	<b>39,000</b>	<b>39,500</b>	4,616	9,751	558	4,616	<b>66,500</b>	<b>67,000</b>	1,316	4,312	0	1,316
<b>12,000</b>	<b>12,500</b>	7,856	14,330	5,898	10,094	<b>39,500</b>	<b>40,000</b>	4,556	9,653	459	4,556	<b>67,000</b>	<b>67,500</b>	1,256	4,214	0	1,256
<b>12,500</b>	<b>13,000</b>	7,796	14,330	5,799	9,982	<b>40,000</b>	<b>40,500</b>	4,496	9,554	360	4,496	<b>67,500</b>	<b>68,000</b>	1,196	4,115	0	1,196
<b>13,000</b>	<b>13,500</b>	7,736	14,330	5,700	9,869	<b>40,500</b>	<b>41,000</b>	4,436	9,455	262	4,436	<b>68,000</b>	<b>68,500</b>	1,136	4,016	0	1,136
<b>13,500</b>	<b>14,000</b>	7,676	14,330	5,602	9,757	<b>41,000</b>	<b>41,500</b>	4,376	9,356	163	4,376	<b>68,500</b>	<b>69,000</b>	1,076	3,917	0	1,076
<b>14,000</b>	<b>14,500</b>	7,616	14,330	5,503	9,644	<b>41,500</b>	<b>42,000</b>	4,316	9,257	64	4,316	<b>69,000</b>	<b>69,500</b>	1,016	3,818	0	1,016
<b>14,500</b>	<b>15,000</b>	7,556	14,330	5,404	9,532	<b>42,000</b>	<b>42,500</b>	4,256	9,158	0	4,256	<b>69,500</b>	<b>70,000</b>	956	3,719	0	956
<b>15,000</b>	<b>15,500</b>	7,496	14,330	5,305	9,419	<b>42,500</b>	<b>43,000</b>	4,196	9,059	0	4,196	<b>70,000</b>	<b>70,500</b>	896	3,620	0	896
<b>15,500</b>	<b>16,000</b>	7,436	14,330	5,206	9,306	<b>43,000</b>	<b>43,500</b>	4,136	8,960	0	4,136	<b>70,500</b>	<b>71,000</b>	836	3,521	0	836
<b>16,000</b>	<b>16,500</b>	7,376	14,300	5,107	9,194	<b>43,500</b>	<b>44,000</b>	4,076	8,861	0	4,076	<b>71,000</b>	<b>71,500</b>	776	3,422	0	776
<b>16,500</b>	<b>17,000</b>	7,316	14,201	5,008	9,081	<b>44,000</b>	<b>44,500</b>	4,016	8,762	0	4,016	<b>71,500</b>	<b>72,000</b>	716	3,324	0	716
<b>17,000</b>	<b>17,500</b>	7,256	14,103	4,909	8,969	<b>44,500</b>	<b>45,000</b>	3,956	8,664	0	3,956	<b>72,000</b>	<b>72,500</b>	656	3,225	0	656
<b>17,500</b>	<b>18,000</b>	7,196	14,004	4,810	8,856	<b>45,000</b>	<b>45,500</b>	3,896	8,565	0	3,896	<b>72,500</b>	<b>73,000</b>	596	3,126	0	596
<b>18,000</b>	<b>18,500</b>	7,136	13,905	4,712	8,743	<b>45,500</b>	<b>46,000</b>	3,836	8,466	0	3,836	<b>73,000</b>	<b>73,500</b>	536	3,027	0	536
<b>18,500</b>	<b>19,000</b>	7,076	13,806	4,613	8,631	<b>46,000</b>	<b>46,500</b>	3,776	8,367	0	3,776	<b>73,500</b>	<b>74,000</b>	476	2,928	0	476
<b>19,000</b>	<b>19,500</b>	7,016	13,707	4,514	8,518	<b>46,500</b>	<b>47,000</b>	3,716	8,268	0	3,716	<b>74,000</b>	<b>74,500</b>	416	2,829	0	416
<b>19,500</b>	<b>20,000</b>	6,956	13,608	4,415	8,406	<b>47,000</b>	<b>47,500</b>	3,656	8,169	0	3,656	<b>74,500</b>	<b>75,000</b>	356	2,730	0	356
<b>20,000</b>	<b>20,500</b>	6,896	13,509	4,316	8,293	<b>47,500</b>	<b>48,000</b>	3,596	8,070	0	3,596	<b>75,000</b>	<b>75,500</b>	296	2,631	0	296
<b>20,500</b>	<b>21,000</b>	6,836	13,410	4,217	8,181	<b>48,000</b>	<b>48,500</b>	3,536	7,971	0	3,536	<b>75,500</b>	<b>76,000</b>	236	2,532	0	236
<b>21,000</b>	<b>21,500</b>	6,776	13,311	4,118	8,068	<b>48,500</b>	<b>49,000</b>	3,476	7,872	0	3,476	<b>76,000</b>	<b>76,500</b>	176	2,434	0	176
<b>21,500</b>	<b>22,000</b>	6,716	13,213	4,019	7,955	<b>49,000</b>	<b>49,500</b>	3,416	7,774	0	3,416	<b>76,500</b>	<b>77,000</b>	116	2,335	0	116
<b>22,000</b>	<b>22,500</b>	6,656	13,114	3,920	7,843	<b>49,500</b>	<b>50,000</b>	3,356	7,675	0	3,356	<b>77,000</b>	<b>77,500</b>	56	2,236	0	56
<b>22,500</b>	<b>23,000</b>	6,596	13,015	3,822	7,730	<b>50,000</b>	<b>50,500</b>	3,296	7,576	0	3,296	<b>77,500</b>	<b>78,000</b>	0	2,137	0	0
<b>23,000</b>	<b>23,500</b>	6,536	12,916	3,723	7,618	<b>50,500</b>	<b>51,000</b>	3,236	7,477	0	3,236	<b>78,000</b>	<b>78,500</b>	0	2,038	0	0
<b>23,500</b>	<b>24,000</b>	6,476	12,817	3,624	7,505	<b>51,000</b>	<b>51,500</b>	3,176	7,378	0	3,176	<b>78,500</b>	<b>79,000</b>	0	1,939	0	0
<b>24,000</b>	<b>24,500</b>	6,416	12,718	3,525	7,393	<b>51,500</b>	<b>52,000</b>	3,116	7,279	0	3,116	<b>79,000</b>	<b>79,500</b>	0	1,840	0	0
<b>24,500</b>	<b>25,000</b>	6,356	12,619	3,426	7,280	<b>52,000</b>	<b>52,500</b>	3,056	7,180	0	3,056	<b>79,500</b>	<b>80,000</b>	0	1,741	0	0
<b>25,000</b>	<b>25,500</b>	6,296	12,520	3,327	7,167	<b>52,500</b>	<b>53,000</b>	2,996	7,081	0	2,996	<b>80,000</b>	<b>80,500</b>	0	1,642	0	0
<b>25,500</b>	<b>26,000</b>	6,236	12,421	3,228	7,055	<b>53,000</b>	<b>53,500</b>	2,936	6,982	0	2,936	<b>80,500</b>	<b>81,000</b>	0	1,544	0	0
<b>26,000</b>	<b>26,500</b>	6,176	12,323	3,129	6,942	<b>53,500</b>	<b>54,000</b>	2,876	6,884	0	2,876	<b>81,000</b>	<b>81,500</b>	0	1,445	0	0
<b>26,500</b>	<b>27,000</b>	6,116	12,224	3,030	6,830	<b>54,000</b>	<b>54,500</b>	2,816	6,785	0	2,816	<b>81,500</b>	<b>82,000</b>	0	1,346	0	0
<b>27,000</b>	<b>27,500</b>	6,056	12,125	2,932	6,717	<b>54,500</b>	<b>55,000</b>	2,756	6,686	0	2,756	<b>82,000</b>	<b>82,500</b>	0	1,247	0	0
<b>27,500</b>	<b>28,000</b>	5,996	12,026	2,833	6,605	<b>55,000</b>	<b>55,500</b>	2,696	6,587	0	2,696	<b>82,500</b>	<b>83,000</b>	0	1,148	0	0
<b>28,000</b>	<b>28,500</b>	5,936	11,927	2,734	6,492	<b>55,500</b>	<b>56,000</b>	2,636	6,488	0	2,636	<b>83,000</b>	<b>83,500</b>	0	1,049	0	0
<b>28,500</b>	<b>29,000</b>	5,876	11,828	2,635	6,379	<b>56,000</b>	<b>56,500</b>	2,576	6,389	0	2,576	<b>83,500</b>	<b>84,000</b>	0	950	0	0
<b>29,000</b>	<b>29,500</b>	5,816	11,729	2,536	6,267	<b>56,500</b>	<b>57,000</b>	2,516	6,290	0	2,516	<b>84,000</b>	<b>84,500</b>	0	851	0	0
<b>29,500</b>	<b>30,000</b>	5,756	11,630	2,437	6,154	<b>57,000</b>	<b>57,500</b>	2,456	6,191	0	2,456	<b>84,500</b>	<b>85,000</b>	0	752	0	0
<b>30,000</b>	<b>30,500</b>	5,696	11,531	2,338	6,042	<b>57,500</b>	<b>58,000</b>	2,396	6,092	0	2,396	<b>85,000</b>	<b>85,500</b>	0	654	0	0
<b>30,500</b>	<b>31,000</b>	5,636	11,433	2,239	5,929	<b>58,000</b>	<b>58,500</b>	2,336	5,994	0	2,336	<b>85,500</b>	<b>86,000</b>	0	555	0	0
<b>31,000</b>	<b>31,500</b>	5,576	11,334	2,140	5,817	<b>58,500</b>	<b>59,000</b>	2,276	5,895	0	2,276	<b>86,000</b>	<b>86,500</b>	0	456	0	0
<b>31,500</b>	<b>32,000</b>	5,516	11,235	2,042	5,704	<b>59,000</b>	<b>59,500</b>	2,216	5,796	0	2,216	<b>86,500</b>	<b>87,000</b>	0	357	0	0
<b>32,000</b>	<b>32,500</b>	5,456	11,136	1,943	5,591	<b>59,500</b>	<b>60,000</b>	2,156	5,697	0	2,156	<b>87,000</b>	<b>87,500</b>	0	258	0	0
<b>32,500</b>	<b>33,000</b>	5,396	11,037	1,844	5,479	<b>60,000</b>	<b>60,500</b>	2,096	5,598	0	2,096	<b>87,500</b>	<b>88,000</b>	0	159	0	0
<b>33,000</b>	<b>33,500</b>	5,336	10,938	1,745	5,366	<b>60,500</b>	<b>61,000</b>	2,036	5,499	0	2,036	<b>88,000</b>	<b>88,500</b>	0	60	0	0
<b>33,500</b>	<b>34,000</b>	5,276	10,839	1,646	5,254	<b>61,000</b>	<b>61,500</b>	1,976	5,400	0	1,976	<b>88,500</b>	<b>88,554</b>	0	5	0	0
<b>34,000</b>	<b>34,500</b>	5,216	10,740	1,547	5,142	<b>61,500</b>	<b>62,000</b>	1,916	5,301	0	1,916	<b>88,554</b>	<b>or more</b>	0	0	0	0

# 2004 TAX TABLE FOR FORM 1 FILERS

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

**Example** Mr. and Mrs. Smith are filing a joint return. Their taxable income on line 18 of Form 1 is \$28,653. First they find the \$28,000 heading in the table. Then they find the \$28,600 – 28,700 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and the filing status column meet is \$1,604. This is the tax amount they must write on line 19 of their return.



At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	Your tax is —		
					At least	But less than	At least
28,500	28,600	1,662	1,597	1,727			
28,600	28,700	1,669	1,604	1,733			
28,700	28,800	1,675	1,610	1,740			
28,800	28,900	1,682	1,617	1,746			
28,900	29,000	1,688	1,623	1,753			

If line 18 (Taxable income) is —		And you are —			If line 18 (Taxable income) is —		And you are —			If line 18 (Taxable income) is —		And you are —		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
		Your tax is —					Your tax is —					Your tax is —		
					<b>3,000</b>					<b>7,000</b>				
					3,000	3,100	140	140	140	7,000	7,100	324	324	345
					3,100	3,200	145	145	145	7,100	7,200	329	329	351
					3,200	3,300	150	150	150	7,200	7,300	334	334	357
					3,300	3,400	154	154	154	7,300	7,400	338	338	363
					3,400	3,500	159	159	159	7,400	7,500	343	343	369
					3,500	3,600	163	163	163	7,500	7,600	347	347	375
					3,600	3,700	168	168	168	7,600	7,700	352	352	382
					3,700	3,800	173	173	173	7,700	7,800	357	357	388
					3,800	3,900	177	177	177	7,800	7,900	361	361	394
					3,900	4,000	182	182	182	7,900	8,000	366	366	400
					<b>4,000</b>						<b>8,000</b>			
					4,000	4,100	186	186	186	8,000	8,100	370	370	406
					4,100	4,200	191	191	191	8,100	8,200	375	375	412
					4,200	4,300	196	196	196	8,200	8,300	380	380	418
					4,300	4,400	200	200	200	8,300	8,400	384	384	425
					4,400	4,500	205	205	205	8,400	8,500	389	389	431
					4,500	4,600	209	209	209	8,500	8,600	393	393	437
					4,600	4,700	214	214	214	8,600	8,700	399	398	443
					4,700	4,800	219	219	219	8,700	8,800	405	403	449
					4,800	4,900	223	223	223	8,800	8,900	411	407	455
					4,900	5,000	228	228	228	8,900	9,000	417	412	461
					<b>5,000</b>						<b>9,000</b>			
					5,000	5,100	232	232	232	9,000	9,100	423	416	468
					5,100	5,200	237	237	237	9,100	9,200	429	421	474
					5,200	5,300	242	242	242	9,200	9,300	435	426	480
					5,300	5,400	246	246	246	9,300	9,400	442	430	486
					5,400	5,500	251	251	251	9,400	9,500	448	435	492
					5,500	5,600	255	255	255	9,500	9,600	454	439	498
					5,600	5,700	260	260	260	9,600	9,700	460	444	505
					5,700	5,800	265	265	265	9,700	9,800	466	449	511
					5,800	5,900	269	269	271	9,800	9,900	472	453	517
					5,900	6,000	274	274	277	9,900	10,000	478	458	523
					<b>6,000</b>						<b>10,000</b>			
					6,000	6,100	278	278	283	10,000	10,100	485	462	529
					6,100	6,200	283	283	289	10,100	10,200	491	467	535
					6,200	6,300	288	288	295	10,200	10,300	497	472	541
					6,300	6,400	292	292	302	10,300	10,400	503	476	548
					6,400	6,500	297	297	308	10,400	10,500	509	481	554
					6,500	6,600	301	301	314	10,500	10,600	515	485	560
					6,600	6,700	306	306	320	10,600	10,700	522	490	566
					6,700	6,800	311	311	326	10,700	10,800	528	495	572
					6,800	6,900	315	315	332	10,800	10,900	534	499	578
					6,900	7,000	320	320	338	10,900	11,000	540	504	584

Continued on next page

If line 18 (Taxable income) is —		And you are —			If line 18 (Taxable income) is —		And you are —			If line 18 (Taxable income) is —		And you are —		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
Your tax is —		Your tax is —			Your tax is —			Your tax is —			Your tax is —			
<b>11,000</b>					<b>17,000</b>					<b>23,000</b>				
11,000	11,100	546	508	591	17,000	17,100	915	871	979	23,000	23,100	1,305	1,240	1,369
11,100	11,200	552	513	597	17,100	17,200	921	877	986	23,100	23,200	1,311	1,246	1,376
11,200	11,300	558	518	603	17,200	17,300	928	883	992	23,200	23,300	1,318	1,253	1,382
11,300	11,400	565	522	609	17,300	17,400	934	889	999	23,300	23,400	1,324	1,259	1,389
11,400	11,500	571	527	615	17,400	17,500	941	895	1,005	23,400	23,500	1,331	1,266	1,395
11,500	11,600	577	532	622	17,500	17,600	947	901	1,012	23,500	23,600	1,337	1,272	1,402
11,600	11,700	583	539	628	17,600	17,700	954	908	1,018	23,600	23,700	1,344	1,279	1,408
11,700	11,800	589	545	635	17,700	17,800	960	914	1,025	23,700	23,800	1,350	1,285	1,415
11,800	11,900	595	551	641	17,800	17,900	967	920	1,031	23,800	23,900	1,357	1,292	1,421
11,900	12,000	601	557	648	17,900	18,000	973	926	1,038	23,900	24,000	1,363	1,298	1,428
<b>12,000</b>					<b>18,000</b>					<b>24,000</b>				
12,000	12,100	608	563	654	18,000	18,100	980	932	1,044	24,000	24,100	1,370	1,305	1,434
12,100	12,200	614	569	661	18,100	18,200	986	938	1,051	24,100	24,200	1,376	1,311	1,441
12,200	12,300	620	575	667	18,200	18,300	993	944	1,057	24,200	24,300	1,383	1,318	1,447
12,300	12,400	626	582	674	18,300	18,400	999	951	1,064	24,300	24,400	1,389	1,324	1,454
12,400	12,500	632	588	680	18,400	18,500	1,006	957	1,070	24,400	24,500	1,396	1,331	1,460
12,500	12,600	638	594	687	18,500	18,600	1,012	963	1,077	24,500	24,600	1,402	1,337	1,467
12,600	12,700	645	600	693	18,600	18,700	1,019	969	1,083	24,600	24,700	1,409	1,344	1,473
12,700	12,800	651	606	700	18,700	18,800	1,025	975	1,090	24,700	24,800	1,415	1,350	1,480
12,800	12,900	657	612	706	18,800	18,900	1,032	981	1,096	24,800	24,900	1,422	1,357	1,486
12,900	13,000	663	618	713	18,900	19,000	1,038	987	1,103	24,900	25,000	1,428	1,363	1,493
<b>13,000</b>					<b>19,000</b>					<b>25,000</b>				
13,000	13,100	669	625	719	19,000	19,100	1,045	994	1,109	25,000	25,100	1,435	1,370	1,499
13,100	13,200	675	631	726	19,100	19,200	1,051	1,000	1,116	25,100	25,200	1,441	1,376	1,506
13,200	13,300	681	637	732	19,200	19,300	1,058	1,006	1,122	25,200	25,300	1,448	1,383	1,512
13,300	13,400	688	643	739	19,300	19,400	1,064	1,012	1,129	25,300	25,400	1,454	1,389	1,519
13,400	13,500	694	649	745	19,400	19,500	1,071	1,018	1,135	25,400	25,500	1,461	1,396	1,525
13,500	13,600	700	655	752	19,500	19,600	1,077	1,024	1,142	25,500	25,600	1,467	1,402	1,532
13,600	13,700	706	662	758	19,600	19,700	1,084	1,031	1,148	25,600	25,700	1,474	1,409	1,538
13,700	13,800	712	668	765	19,700	19,800	1,090	1,037	1,155	25,700	25,800	1,480	1,415	1,545
13,800	13,900	718	674	771	19,800	19,900	1,097	1,043	1,161	25,800	25,900	1,487	1,422	1,551
13,900	14,000	724	680	778	19,900	20,000	1,103	1,049	1,168	25,900	26,000	1,493	1,428	1,558
<b>14,000</b>					<b>20,000</b>					<b>26,000</b>				
14,000	14,100	731	686	784	20,000	20,100	1,110	1,055	1,174	26,000	26,100	1,500	1,435	1,564
14,100	14,200	737	692	791	20,100	20,200	1,116	1,061	1,181	26,100	26,200	1,506	1,441	1,571
14,200	14,300	743	698	797	20,200	20,300	1,123	1,067	1,187	26,200	26,300	1,513	1,448	1,577
14,300	14,400	749	705	804	20,300	20,400	1,129	1,074	1,194	26,300	26,400	1,519	1,454	1,584
14,400	14,500	755	711	810	20,400	20,500	1,136	1,080	1,200	26,400	26,500	1,526	1,461	1,590
14,500	14,600	761	717	817	20,500	20,600	1,142	1,086	1,207	26,500	26,600	1,532	1,467	1,597
14,600	14,700	768	723	823	20,600	20,700	1,149	1,092	1,213	26,600	26,700	1,539	1,474	1,603
14,700	14,800	774	729	830	20,700	20,800	1,155	1,098	1,220	26,700	26,800	1,545	1,480	1,610
14,800	14,900	780	735	836	20,800	20,900	1,162	1,104	1,226	26,800	26,900	1,552	1,487	1,616
14,900	15,000	786	741	843	20,900	21,000	1,168	1,110	1,233	26,900	27,000	1,558	1,493	1,623
<b>15,000</b>					<b>21,000</b>					<b>27,000</b>				
15,000	15,100	792	748	849	21,000	21,100	1,175	1,117	1,239	27,000	27,100	1,565	1,500	1,629
15,100	15,200	798	754	856	21,100	21,200	1,181	1,123	1,246	27,100	27,200	1,571	1,506	1,636
15,200	15,300	804	760	862	21,200	21,300	1,188	1,129	1,252	27,200	27,300	1,578	1,513	1,642
15,300	15,400	811	766	869	21,300	21,400	1,194	1,135	1,259	27,300	27,400	1,584	1,519	1,649
15,400	15,500	817	772	875	21,400	21,500	1,201	1,141	1,265	27,400	27,500	1,591	1,526	1,655
15,500	15,600	823	778	882	21,500	21,600	1,207	1,147	1,272	27,500	27,600	1,597	1,532	1,662
15,600	15,700	829	785	888	21,600	21,700	1,214	1,154	1,278	27,600	27,700	1,604	1,539	1,668
15,700	15,800	835	791	895	21,700	21,800	1,220	1,160	1,285	27,700	27,800	1,610	1,545	1,675
15,800	15,900	841	797	901	21,800	21,900	1,227	1,166	1,291	27,800	27,900	1,617	1,552	1,681
15,900	16,000	847	803	908	21,900	22,000	1,233	1,172	1,298	27,900	28,000	1,623	1,558	1,688
<b>16,000</b>					<b>22,000</b>					<b>28,000</b>				
16,000	16,100	854	809	914	22,000	22,100	1,240	1,178	1,304	28,000	28,100	1,630	1,565	1,694
16,100	16,200	860	815	921	22,100	22,200	1,246	1,184	1,311	28,100	28,200	1,636	1,571	1,701
16,200	16,300	866	821	927	22,200	22,300	1,253	1,190	1,317	28,200	28,300	1,643	1,578	1,707
16,300	16,400	872	828	934	22,300	22,400	1,259	1,197	1,324	28,300	28,400	1,649	1,584	1,714
16,400	16,500	878	834	940	22,400	22,500	1,266	1,203	1,330	28,400	28,500	1,656	1,591	1,720
16,500	16,600	884	840	947	22,500	22,600	1,272	1,209	1,337	28,500	28,600	1,662	1,597	1,727
16,600	16,700	891	846	953	22,600	22,700	1,279	1,215	1,343	28,600	28,700	1,669	1,604	1,733
16,700	16,800	897	852	960	22,700	22,800	1,285	1,221	1,350	28,700	28,800	1,675	1,610	1,740
16,800	16,900	903	858	966	22,800	22,900	1,292	1,227	1,356	28,800	28,900	1,682	1,617	1,746
16,900	17,000	909	864	973	22,900	23,000	1,298	1,233	1,363	28,900	29,000	1,688	1,623	1,753

If line 18 (Taxable income) is —		And you are —			If line 18 (Taxable income) is —		And you are —			If line 18 (Taxable income) is —		And you are —		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
		Your tax is —					Your tax is —					Your tax is —		
<b>29,000</b>					<b>35,000</b>					<b>41,000</b>				
29,000	29,100	1,695	1,630	1,759	35,000	35,100	2,085	2,020	2,149	41,000	41,100	2,475	2,410	2,539
29,100	29,200	1,701	1,636	1,766	35,100	35,200	2,091	2,026	2,156	41,100	41,200	2,481	2,416	2,546
29,200	29,300	1,708	1,643	1,772	35,200	35,300	2,098	2,033	2,162	41,200	41,300	2,488	2,423	2,552
29,300	29,400	1,714	1,649	1,779	35,300	35,400	2,104	2,039	2,169	41,300	41,400	2,494	2,429	2,559
29,400	29,500	1,721	1,656	1,785	35,400	35,500	2,111	2,046	2,175	41,400	41,500	2,501	2,436	2,565
29,500	29,600	1,727	1,662	1,792	35,500	35,600	2,117	2,052	2,182	41,500	41,600	2,507	2,442	2,572
29,600	29,700	1,734	1,669	1,798	35,600	35,700	2,124	2,059	2,188	41,600	41,700	2,514	2,449	2,578
29,700	29,800	1,740	1,675	1,805	35,700	35,800	2,130	2,065	2,195	41,700	41,800	2,520	2,455	2,585
29,800	29,900	1,747	1,682	1,811	35,800	35,900	2,137	2,072	2,201	41,800	41,900	2,527	2,462	2,591
29,900	30,000	1,753	1,688	1,818	35,900	36,000	2,143	2,078	2,208	41,900	42,000	2,533	2,468	2,598
<b>30,000</b>					<b>36,000</b>					<b>42,000</b>				
30,000	30,100	1,760	1,695	1,824	36,000	36,100	2,150	2,085	2,214	42,000	42,100	2,540	2,475	2,604
30,100	30,200	1,766	1,701	1,831	36,100	36,200	2,156	2,091	2,221	42,100	42,200	2,546	2,481	2,611
30,200	30,300	1,773	1,708	1,837	36,200	36,300	2,163	2,098	2,227	42,200	42,300	2,553	2,488	2,617
30,300	30,400	1,779	1,714	1,844	36,300	36,400	2,169	2,104	2,234	42,300	42,400	2,559	2,494	2,624
30,400	30,500	1,786	1,721	1,850	36,400	36,500	2,176	2,111	2,240	42,400	42,500	2,566	2,501	2,630
30,500	30,600	1,792	1,727	1,857	36,500	36,600	2,182	2,117	2,247	42,500	42,600	2,572	2,507	2,637
30,600	30,700	1,799	1,734	1,863	36,600	36,700	2,189	2,124	2,253	42,600	42,700	2,579	2,514	2,643
30,700	30,800	1,805	1,740	1,870	36,700	36,800	2,195	2,130	2,260	42,700	42,800	2,585	2,520	2,650
30,800	30,900	1,812	1,747	1,876	36,800	36,900	2,202	2,137	2,266	42,800	42,900	2,592	2,527	2,656
30,900	31,000	1,818	1,753	1,883	36,900	37,000	2,208	2,143	2,273	42,900	43,000	2,598	2,533	2,663
<b>31,000</b>					<b>37,000</b>					<b>43,000</b>				
31,000	31,100	1,825	1,760	1,889	37,000	37,100	2,215	2,150	2,279	43,000	43,100	2,605	2,540	2,669
31,100	31,200	1,831	1,766	1,896	37,100	37,200	2,221	2,156	2,286	43,100	43,200	2,611	2,546	2,676
31,200	31,300	1,838	1,773	1,902	37,200	37,300	2,228	2,163	2,292	43,200	43,300	2,618	2,553	2,682
31,300	31,400	1,844	1,779	1,909	37,300	37,400	2,234	2,169	2,299	43,300	43,400	2,624	2,559	2,689
31,400	31,500	1,851	1,786	1,915	37,400	37,500	2,241	2,176	2,305	43,400	43,500	2,631	2,566	2,695
31,500	31,600	1,857	1,792	1,922	37,500	37,600	2,247	2,182	2,312	43,500	43,600	2,637	2,572	2,702
31,600	31,700	1,864	1,799	1,928	37,600	37,700	2,254	2,189	2,318	43,600	43,700	2,644	2,579	2,708
31,700	31,800	1,870	1,805	1,935	37,700	37,800	2,260	2,195	2,325	43,700	43,800	2,650	2,585	2,715
31,800	31,900	1,877	1,812	1,941	37,800	37,900	2,267	2,202	2,331	43,800	43,900	2,657	2,592	2,721
31,900	32,000	1,883	1,818	1,948	37,900	38,000	2,273	2,208	2,338	43,900	44,000	2,663	2,598	2,728
<b>32,000</b>					<b>38,000</b>					<b>44,000</b>				
32,000	32,100	1,890	1,825	1,954	38,000	38,100	2,280	2,215	2,344	44,000	44,100	2,670	2,605	2,734
32,100	32,200	1,896	1,831	1,961	38,100	38,200	2,286	2,221	2,351	44,100	44,200	2,676	2,611	2,741
32,200	32,300	1,903	1,838	1,967	38,200	38,300	2,293	2,228	2,357	44,200	44,300	2,683	2,618	2,747
32,300	32,400	1,909	1,844	1,974	38,300	38,400	2,299	2,234	2,364	44,300	44,400	2,689	2,624	2,754
32,400	32,500	1,916	1,851	1,980	38,400	38,500	2,306	2,241	2,370	44,400	44,500	2,696	2,631	2,760
32,500	32,600	1,922	1,857	1,987	38,500	38,600	2,312	2,247	2,377	44,500	44,600	2,702	2,637	2,767
32,600	32,700	1,929	1,864	1,993	38,600	38,700	2,319	2,254	2,383	44,600	44,700	2,709	2,644	2,773
32,700	32,800	1,935	1,870	2,000	38,700	38,800	2,325	2,260	2,390	44,700	44,800	2,715	2,650	2,780
32,800	32,900	1,942	1,877	2,006	38,800	38,900	2,332	2,267	2,396	44,800	44,900	2,722	2,657	2,786
32,900	33,000	1,948	1,883	2,013	38,900	39,000	2,338	2,273	2,403	44,900	45,000	2,728	2,663	2,793
<b>33,000</b>					<b>39,000</b>					<b>45,000</b>				
33,000	33,100	1,955	1,890	2,019	39,000	39,100	2,345	2,280	2,409	45,000	45,100	2,735	2,670	2,799
33,100	33,200	1,961	1,896	2,026	39,100	39,200	2,351	2,286	2,416	45,100	45,200	2,741	2,676	2,806
33,200	33,300	1,968	1,903	2,032	39,200	39,300	2,358	2,293	2,422	45,200	45,300	2,748	2,683	2,812
33,300	33,400	1,974	1,909	2,039	39,300	39,400	2,364	2,299	2,429	45,300	45,400	2,754	2,689	2,819
33,400	33,500	1,981	1,916	2,045	39,400	39,500	2,371	2,306	2,435	45,400	45,500	2,761	2,696	2,825
33,500	33,600	1,987	1,922	2,052	39,500	39,600	2,377	2,312	2,442	45,500	45,600	2,767	2,702	2,832
33,600	33,700	1,994	1,929	2,058	39,600	39,700	2,384	2,319	2,448	45,600	45,700	2,774	2,709	2,838
33,700	33,800	2,000	1,935	2,065	39,700	39,800	2,390	2,325	2,455	45,700	45,800	2,780	2,715	2,845
33,800	33,900	2,007	1,942	2,071	39,800	39,900	2,397	2,332	2,461	45,800	45,900	2,787	2,722	2,851
33,900	34,000	2,013	1,948	2,078	39,900	40,000	2,403	2,338	2,468	45,900	46,000	2,793	2,728	2,858
<b>34,000</b>					<b>40,000</b>					<b>46,000</b>				
34,000	34,100	2,020	1,955	2,084	40,000	40,100	2,410	2,345	2,474	46,000	46,100	2,800	2,735	2,864
34,100	34,200	2,026	1,961	2,091	40,100	40,200	2,416	2,351	2,481	46,100	46,200	2,806	2,741	2,871
34,200	34,300	2,033	1,968	2,097	40,200	40,300	2,423	2,358	2,487	46,200	46,300	2,813	2,748	2,877
34,300	34,400	2,039	1,974	2,104	40,300	40,400	2,429	2,364	2,494	46,300	46,400	2,819	2,754	2,884
34,400	34,500	2,046	1,981	2,110	40,400	40,500	2,436	2,371	2,500	46,400	46,500	2,826	2,761	2,890
34,500	34,600	2,052	1,987	2,117	40,500	40,600	2,442	2,377	2,507	46,500	46,600	2,832	2,767	2,897
34,600	34,700	2,059	1,994	2,123	40,600	40,700	2,449	2,384	2,513	46,600	46,700	2,839	2,774	2,903
34,700	34,800	2,065	2,000	2,130	40,700	40,800	2,455	2,390	2,520	46,700	46,800	2,845	2,780	2,910
34,800	34,900	2,072	2,007	2,136	40,800	40,900	2,462	2,397	2,526	46,800	46,900	2,852	2,787	2,916
34,900	35,000	2,078	2,013	2,143	40,900	41,000	2,468	2,403	2,533	46,900	47,000	2,858	2,793	2,923

If line 18 (Taxable income) is —		And you are —			If line 18 (Taxable income) is —		And you are —			If line 18 (Taxable income) is —		And you are —		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
Your tax is —		Your tax is —			Your tax is —			Your tax is —			Your tax is —			
<b>47,000</b>					<b>53,000</b>					<b>59,000</b>				
47,000	47,100	2,865	2,800	2,929	53,000	53,100	3,255	3,190	3,319	59,000	59,100	3,645	3,580	3,709
47,100	47,200	2,871	2,806	2,936	53,100	53,200	3,261	3,196	3,326	59,100	59,200	3,651	3,586	3,716
47,200	47,300	2,878	2,813	2,942	53,200	53,300	3,268	3,203	3,332	59,200	59,300	3,658	3,593	3,722
47,300	47,400	2,884	2,819	2,949	53,300	53,400	3,274	3,209	3,339	59,300	59,400	3,664	3,599	3,729
47,400	47,500	2,891	2,826	2,955	53,400	53,500	3,281	3,216	3,345	59,400	59,500	3,671	3,606	3,735
47,500	47,600	2,897	2,832	2,962	53,500	53,600	3,287	3,222	3,352	59,500	59,600	3,677	3,612	3,742
47,600	47,700	2,904	2,839	2,968	53,600	53,700	3,294	3,229	3,358	59,600	59,700	3,684	3,619	3,748
47,700	47,800	2,910	2,845	2,975	53,700	53,800	3,300	3,235	3,365	59,700	59,800	3,690	3,625	3,755
47,800	47,900	2,917	2,852	2,981	53,800	53,900	3,307	3,242	3,371	59,800	59,900	3,697	3,632	3,761
47,900	48,000	2,923	2,858	2,988	53,900	54,000	3,313	3,248	3,378	59,900	60,000	3,703	3,638	3,768
<b>48,000</b>					<b>54,000</b>					<b>60,000</b>				
48,000	48,100	2,930	2,865	2,994	54,000	54,100	3,320	3,255	3,384	60,000	60,100	3,710	3,645	3,774
48,100	48,200	2,936	2,871	3,001	54,100	54,200	3,326	3,261	3,391	60,100	60,200	3,716	3,651	3,781
48,200	48,300	2,943	2,878	3,007	54,200	54,300	3,333	3,268	3,397	60,200	60,300	3,723	3,658	3,787
48,300	48,400	2,949	2,884	3,014	54,300	54,400	3,339	3,274	3,404	60,300	60,400	3,729	3,664	3,794
48,400	48,500	2,956	2,891	3,020	54,400	54,500	3,346	3,281	3,410	60,400	60,500	3,736	3,671	3,800
48,500	48,600	2,962	2,897	3,027	54,500	54,600	3,352	3,287	3,417	60,500	60,600	3,742	3,677	3,807
48,600	48,700	2,969	2,904	3,033	54,600	54,700	3,359	3,294	3,423	60,600	60,700	3,749	3,684	3,813
48,700	48,800	2,975	2,910	3,040	54,700	54,800	3,365	3,300	3,430	60,700	60,800	3,755	3,690	3,820
48,800	48,900	2,982	2,917	3,046	54,800	54,900	3,372	3,307	3,436	60,800	60,900	3,762	3,697	3,826
48,900	49,000	2,988	2,923	3,053	54,900	55,000	3,378	3,313	3,443	60,900	61,000	3,768	3,703	3,833
<b>49,000</b>					<b>55,000</b>					<b>61,000</b>				
49,000	49,100	2,995	2,930	3,059	55,000	55,100	3,385	3,320	3,449	61,000	61,100	3,775	3,710	3,839
49,100	49,200	3,001	2,936	3,066	55,100	55,200	3,391	3,326	3,456	61,100	61,200	3,781	3,716	3,846
49,200	49,300	3,008	2,943	3,072	55,200	55,300	3,398	3,333	3,462	61,200	61,300	3,788	3,723	3,852
49,300	49,400	3,014	2,949	3,079	55,300	55,400	3,404	3,339	3,469	61,300	61,400	3,794	3,729	3,859
49,400	49,500	3,021	2,956	3,085	55,400	55,500	3,411	3,346	3,475	61,400	61,500	3,801	3,736	3,865
49,500	49,600	3,027	2,962	3,092	55,500	55,600	3,417	3,352	3,482	61,500	61,600	3,807	3,742	3,872
49,600	49,700	3,034	2,969	3,098	55,600	55,700	3,424	3,359	3,488	61,600	61,700	3,814	3,749	3,878
49,700	49,800	3,040	2,975	3,105	55,700	55,800	3,430	3,365	3,495	61,700	61,800	3,820	3,755	3,885
49,800	49,900	3,047	2,982	3,111	55,800	55,900	3,437	3,372	3,501	61,800	61,900	3,827	3,762	3,891
49,900	50,000	3,053	2,988	3,118	55,900	56,000	3,443	3,378	3,508	61,900	62,000	3,833	3,768	3,898
<b>50,000</b>					<b>56,000</b>					<b>62,000</b>				
50,000	50,100	3,060	2,995	3,124	56,000	56,100	3,450	3,385	3,514	62,000	62,100	3,840	3,775	3,904
50,100	50,200	3,066	3,001	3,131	56,100	56,200	3,456	3,391	3,521	62,100	62,200	3,846	3,781	3,911
50,200	50,300	3,073	3,008	3,137	56,200	56,300	3,463	3,398	3,527	62,200	62,300	3,853	3,788	3,917
50,300	50,400	3,079	3,014	3,144	56,300	56,400	3,469	3,404	3,534	62,300	62,400	3,859	3,794	3,924
50,400	50,500	3,086	3,021	3,150	56,400	56,500	3,476	3,411	3,540	62,400	62,500	3,866	3,801	3,930
50,500	50,600	3,092	3,027	3,157	56,500	56,600	3,482	3,417	3,547	62,500	62,600	3,872	3,807	3,937
50,600	50,700	3,099	3,034	3,163	56,600	56,700	3,489	3,424	3,553	62,600	62,700	3,879	3,814	3,943
50,700	50,800	3,105	3,040	3,170	56,700	56,800	3,495	3,430	3,560	62,700	62,800	3,885	3,820	3,950
50,800	50,900	3,112	3,047	3,176	56,800	56,900	3,502	3,437	3,566	62,800	62,900	3,892	3,827	3,956
50,900	51,000	3,118	3,053	3,183	56,900	57,000	3,508	3,443	3,573	62,900	63,000	3,898	3,833	3,963
<b>51,000</b>					<b>57,000</b>					<b>63,000</b>				
51,000	51,100	3,125	3,060	3,189	57,000	57,100	3,515	3,450	3,579	63,000	63,100	3,905	3,840	3,969
51,100	51,200	3,131	3,066	3,196	57,100	57,200	3,521	3,456	3,586	63,100	63,200	3,911	3,846	3,976
51,200	51,300	3,138	3,073	3,202	57,200	57,300	3,528	3,463	3,592	63,200	63,300	3,918	3,853	3,982
51,300	51,400	3,144	3,079	3,209	57,300	57,400	3,534	3,469	3,599	63,300	63,400	3,924	3,859	3,989
51,400	51,500	3,151	3,086	3,215	57,400	57,500	3,541	3,476	3,605	63,400	63,500	3,931	3,866	3,995
51,500	51,600	3,157	3,092	3,222	57,500	57,600	3,547	3,482	3,612	63,500	63,600	3,937	3,872	4,002
51,600	51,700	3,164	3,099	3,228	57,600	57,700	3,554	3,489	3,618	63,600	63,700	3,944	3,879	4,008
51,700	51,800	3,170	3,105	3,235	57,700	57,800	3,560	3,495	3,625	63,700	63,800	3,950	3,885	4,015
51,800	51,900	3,177	3,112	3,241	57,800	57,900	3,567	3,502	3,631	63,800	63,900	3,957	3,892	4,021
51,900	52,000	3,183	3,118	3,248	57,900	58,000	3,573	3,508	3,638	63,900	64,000	3,963	3,898	4,028
<b>52,000</b>					<b>58,000</b>					<b>64,000</b>				
52,000	52,100	3,190	3,125	3,254	58,000	58,100	3,580	3,515	3,644	64,000	64,100	3,970	3,905	4,034
52,100	52,200	3,196	3,131	3,261	58,100	58,200	3,586	3,521	3,651	64,100	64,200	3,976	3,911	4,041
52,200	52,300	3,203	3,138	3,267	58,200	58,300	3,593	3,528	3,657	64,200	64,300	3,983	3,918	4,047
52,300	52,400	3,209	3,144	3,274	58,300	58,400	3,599	3,534	3,664	64,300	64,400	3,989	3,924	4,054
52,400	52,500	3,216	3,151	3,280	58,400	58,500	3,606	3,541	3,670	64,400	64,500	3,996	3,931	4,060
52,500	52,600	3,222	3,157	3,287	58,500	58,600	3,612	3,547	3,677	64,500	64,600	4,002	3,937	4,067
52,600	52,700	3,229	3,164	3,293	58,600	58,700	3,619	3,554	3,683	64,600	64,700	4,009	3,944	4,073
52,700	52,800	3,235	3,170	3,300	58,700	58,800	3,625	3,560	3,690	64,700	64,800	4,015	3,950	4,080
52,800	52,900	3,242	3,177	3,306	58,800	58,900	3,632	3,567	3,696	64,800	64,900	4,022	3,957	4,086
52,900	53,000	3,248	3,183	3,313	58,900	59,000	3,638	3,573	3,703	64,900	65,000	4,028	3,963	4,093

If line 18 (Taxable income) is —		And you are —			If line 18 (Taxable income) is —		And you are —			If line 18 (Taxable income) is —		And you are —		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
Your tax is —		Your tax is —			Your tax is —			Your tax is —			Your tax is —			
<b>65,000</b>					<b>71,000</b>					<b>77,000</b>				
65,000	65,100	4,035	3,970	4,099	71,000	71,100	4,425	4,360	4,489	77,000	77,100	4,815	4,750	4,879
65,100	65,200	4,041	3,976	4,106	71,100	71,200	4,431	4,366	4,496	77,100	77,200	4,821	4,756	4,886
65,200	65,300	4,048	3,983	4,112	71,200	71,300	4,438	4,373	4,502	77,200	77,300	4,828	4,763	4,892
65,300	65,400	4,054	3,989	4,119	71,300	71,400	4,444	4,379	4,509	77,300	77,400	4,834	4,769	4,899
65,400	65,500	4,061	3,996	4,125	71,400	71,500	4,451	4,386	4,515	77,400	77,500	4,841	4,776	4,905
65,500	65,600	4,067	4,002	4,132	71,500	71,600	4,457	4,392	4,522	77,500	77,600	4,847	4,782	4,912
65,600	65,700	4,074	4,009	4,138	71,600	71,700	4,464	4,399	4,528	77,600	77,700	4,854	4,789	4,918
65,700	65,800	4,080	4,015	4,145	71,700	71,800	4,470	4,405	4,535	77,700	77,800	4,860	4,795	4,925
65,800	65,900	4,087	4,022	4,151	71,800	71,900	4,477	4,412	4,541	77,800	77,900	4,867	4,802	4,931
65,900	66,000	4,093	4,028	4,158	71,900	72,000	4,483	4,418	4,548	77,900	78,000	4,873	4,808	4,938
<b>66,000</b>					<b>72,000</b>					<b>78,000</b>				
66,000	66,100	4,100	4,035	4,164	72,000	72,100	4,490	4,425	4,554	78,000	78,100	4,880	4,815	4,944
66,100	66,200	4,106	4,041	4,171	72,100	72,200	4,496	4,431	4,561	78,100	78,200	4,886	4,821	4,951
66,200	66,300	4,113	4,048	4,177	72,200	72,300	4,503	4,438	4,567	78,200	78,300	4,893	4,828	4,957
66,300	66,400	4,119	4,054	4,184	72,300	72,400	4,509	4,444	4,574	78,300	78,400	4,899	4,834	4,964
66,400	66,500	4,126	4,061	4,190	72,400	72,500	4,516	4,451	4,580	78,400	78,500	4,906	4,841	4,970
66,500	66,600	4,132	4,067	4,197	72,500	72,600	4,522	4,457	4,587	78,500	78,600	4,912	4,847	4,977
66,600	66,700	4,139	4,074	4,203	72,600	72,700	4,529	4,464	4,593	78,600	78,700	4,919	4,854	4,983
66,700	66,800	4,145	4,080	4,210	72,700	72,800	4,535	4,470	4,600	78,700	78,800	4,925	4,860	4,990
66,800	66,900	4,152	4,087	4,216	72,800	72,900	4,542	4,477	4,606	78,800	78,900	4,932	4,867	4,996
66,900	67,000	4,158	4,093	4,223	72,900	73,000	4,548	4,483	4,613	78,900	79,000	4,938	4,873	5,003
<b>67,000</b>					<b>73,000</b>					<b>79,000</b>				
67,000	67,100	4,165	4,100	4,229	73,000	73,100	4,555	4,490	4,619	79,000	79,100	4,945	4,880	5,009
67,100	67,200	4,171	4,106	4,236	73,100	73,200	4,561	4,496	4,626	79,100	79,200	4,951	4,886	5,016
67,200	67,300	4,178	4,113	4,242	73,200	73,300	4,568	4,503	4,632	79,200	79,300	4,958	4,893	5,022
67,300	67,400	4,184	4,119	4,249	73,300	73,400	4,574	4,509	4,639	79,300	79,400	4,964	4,899	5,029
67,400	67,500	4,191	4,126	4,255	73,400	73,500	4,581	4,516	4,645	79,400	79,500	4,971	4,906	5,035
67,500	67,600	4,197	4,132	4,262	73,500	73,600	4,587	4,522	4,652	79,500	79,600	4,977	4,912	5,042
67,600	67,700	4,204	4,139	4,268	73,600	73,700	4,594	4,529	4,658	79,600	79,700	4,984	4,919	5,048
67,700	67,800	4,210	4,145	4,275	73,700	73,800	4,600	4,535	4,665	79,700	79,800	4,990	4,925	5,055
67,800	67,900	4,217	4,152	4,281	73,800	73,900	4,607	4,542	4,671	79,800	79,900	4,997	4,932	5,061
67,900	68,000	4,223	4,158	4,288	73,900	74,000	4,613	4,548	4,678	79,900	80,000	5,003	4,938	5,068
<b>68,000</b>					<b>74,000</b>					<b>80,000</b>				
68,000	68,100	4,230	4,165	4,294	74,000	74,100	4,620	4,555	4,684	80,000	80,100	5,010	4,945	5,074
68,100	68,200	4,236	4,171	4,301	74,100	74,200	4,626	4,561	4,691	80,100	80,200	5,016	4,951	5,081
68,200	68,300	4,243	4,178	4,307	74,200	74,300	4,633	4,568	4,697	80,200	80,300	5,023	4,958	5,087
68,300	68,400	4,249	4,184	4,314	74,300	74,400	4,639	4,574	4,704	80,300	80,400	5,029	4,964	5,094
68,400	68,500	4,256	4,191	4,320	74,400	74,500	4,646	4,581	4,710	80,400	80,500	5,036	4,971	5,100
68,500	68,600	4,262	4,197	4,327	74,500	74,600	4,652	4,587	4,717	80,500	80,600	5,042	4,977	5,107
68,600	68,700	4,269	4,204	4,333	74,600	74,700	4,659	4,594	4,723	80,600	80,700	5,049	4,984	5,113
68,700	68,800	4,275	4,210	4,340	74,700	74,800	4,665	4,600	4,730	80,700	80,800	5,055	4,990	5,120
68,800	68,900	4,282	4,217	4,346	74,800	74,900	4,672	4,607	4,736	80,800	80,900	5,062	4,997	5,126
68,900	69,000	4,288	4,223	4,353	74,900	75,000	4,678	4,613	4,743	80,900	81,000	5,068	5,003	5,133
<b>69,000</b>					<b>75,000</b>					<b>81,000</b>				
69,000	69,100	4,295	4,230	4,359	75,000	75,100	4,685	4,620	4,749	81,000	81,100	5,075	5,010	5,139
69,100	69,200	4,301	4,236	4,366	75,100	75,200	4,691	4,626	4,756	81,100	81,200	5,081	5,016	5,146
69,200	69,300	4,308	4,243	4,372	75,200	75,300	4,698	4,633	4,762	81,200	81,300	5,088	5,023	5,152
69,300	69,400	4,314	4,249	4,379	75,300	75,400	4,704	4,639	4,769	81,300	81,400	5,094	5,029	5,159
69,400	69,500	4,321	4,256	4,385	75,400	75,500	4,711	4,646	4,775	81,400	81,500	5,101	5,036	5,165
69,500	69,600	4,327	4,262	4,392	75,500	75,600	4,717	4,652	4,782	81,500	81,600	5,107	5,042	5,172
69,600	69,700	4,334	4,269	4,398	75,600	75,700	4,724	4,659	4,788	81,600	81,700	5,114	5,049	5,178
69,700	69,800	4,340	4,275	4,405	75,700	75,800	4,730	4,665	4,795	81,700	81,800	5,120	5,055	5,185
69,800	69,900	4,347	4,282	4,411	75,800	75,900	4,737	4,672	4,801	81,800	81,900	5,127	5,062	5,191
69,900	70,000	4,353	4,288	4,418	75,900	76,000	4,743	4,678	4,808	81,900	82,000	5,133	5,068	5,198
<b>70,000</b>					<b>76,000</b>					<b>82,000</b>				
70,000	70,100	4,360	4,295	4,424	76,000	76,100	4,750	4,685	4,814	82,000	82,100	5,140	5,075	5,204
70,100	70,200	4,366	4,301	4,431	76,100	76,200	4,756	4,691	4,821	82,100	82,200	5,146	5,081	5,211
70,200	70,300	4,373	4,308	4,437	76,200	76,300	4,763	4,698	4,827	82,200	82,300	5,153	5,088	5,217
70,300	70,400	4,379	4,314	4,444	76,300	76,400	4,769	4,704	4,834	82,300	82,400	5,159	5,094	5,224
70,400	70,500	4,386	4,321	4,450	76,400	76,500	4,776	4,711	4,840	82,400	82,500	5,166	5,101	5,230
70,500	70,600	4,392	4,327	4,457	76,500	76,600	4,782	4,717	4,847	82,500	82,600	5,172	5,107	5,237
70,600	70,700	4,399	4,334	4,463	76,600	76,700	4,789	4,724	4,853	82,600	82,700	5,179	5,114	5,243
70,700	70,800	4,405	4,340	4,470	76,700	76,800	4,795	4,730	4,860	82,700	82,800	5,185	5,120	5,250
70,800	70,900	4,412	4,347	4,476	76,800	76,900	4,802	4,737	4,866	82,800	82,900	5,192	5,127	5,256
70,900	71,000	4,418	4,353	4,483	76,900	77,000	4,808	4,743	4,873	82,900	83,000	5,198	5,133	5,263

If line 18 (Taxable income) is —		And you are —			If line 18 (Taxable income) is —		And you are —			If line 18 (Taxable income) is —		And you are —		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
Your tax is —		Your tax is —			Your tax is —			Your tax is —			Your tax is —			
<b>83,000</b>					<b>89,000</b>					<b>95,000</b>				
83,000	83,100	5,205	5,140	5,269	89,000	89,100	5,595	5,530	5,666	95,000	95,100	5,985	5,920	6,071
83,100	83,200	5,211	5,146	5,276	89,100	89,200	5,601	5,536	5,673	95,100	95,200	5,991	5,926	6,078
83,200	83,300	5,218	5,153	5,282	89,200	89,300	5,608	5,543	5,680	95,200	95,300	5,998	5,933	6,085
83,300	83,400	5,224	5,159	5,289	89,300	89,400	5,614	5,549	5,687	95,300	95,400	6,004	5,939	6,092
83,400	83,500	5,231	5,166	5,295	89,400	89,500	5,621	5,556	5,693	95,400	95,500	6,011	5,946	6,098
83,500	83,600	5,237	5,172	5,302	89,500	89,600	5,627	5,562	5,700	95,500	95,600	6,017	5,952	6,105
83,600	83,700	5,244	5,179	5,308	89,600	89,700	5,634	5,569	5,707	95,600	95,700	6,024	5,959	6,112
83,700	83,800	5,250	5,185	5,315	89,700	89,800	5,640	5,575	5,714	95,700	95,800	6,030	5,965	6,119
83,800	83,900	5,257	5,192	5,321	89,800	89,900	5,647	5,582	5,720	95,800	95,900	6,037	5,972	6,125
83,900	84,000	5,263	5,198	5,328	89,900	90,000	5,653	5,588	5,727	95,900	96,000	6,043	5,978	6,132
<b>84,000</b>					<b>90,000</b>					<b>96,000</b>				
84,000	84,100	5,270	5,205	5,334	90,000	90,100	5,660	5,595	5,734	96,000	96,100	6,050	5,985	6,139
84,100	84,200	5,276	5,211	5,341	90,100	90,200	5,666	5,601	5,741	96,100	96,200	6,056	5,991	6,146
84,200	84,300	5,283	5,218	5,347	90,200	90,300	5,673	5,608	5,747	96,200	96,300	6,063	5,998	6,152
84,300	84,400	5,289	5,224	5,354	90,300	90,400	5,679	5,614	5,754	96,300	96,400	6,069	6,004	6,159
84,400	84,500	5,296	5,231	5,360	90,400	90,500	5,686	5,621	5,761	96,400	96,500	6,076	6,011	6,166
84,500	84,600	5,302	5,237	5,367	90,500	90,600	5,692	5,627	5,768	96,500	96,600	6,082	6,017	6,173
84,600	84,700	5,309	5,244	5,373	90,600	90,700	5,699	5,634	5,774	96,600	96,700	6,089	6,024	6,179
84,700	84,800	5,315	5,250	5,380	90,700	90,800	5,705	5,640	5,781	96,700	96,800	6,095	6,030	6,186
84,800	84,900	5,322	5,257	5,386	90,800	90,900	5,712	5,647	5,788	96,800	96,900	6,102	6,037	6,193
84,900	85,000	5,328	5,263	5,393	90,900	91,000	5,718	5,653	5,795	96,900	97,000	6,108	6,043	6,200
<b>85,000</b>					<b>91,000</b>					<b>97,000</b>				
85,000	85,100	5,335	5,270	5,399	91,000	91,100	5,725	5,660	5,801	97,000	97,100	6,115	6,050	6,206
85,100	85,200	5,341	5,276	5,406	91,100	91,200	5,731	5,666	5,808	97,100	97,200	6,121	6,056	6,213
85,200	85,300	5,348	5,283	5,412	91,200	91,300	5,738	5,673	5,815	97,200	97,300	6,128	6,063	6,220
85,300	85,400	5,354	5,289	5,419	91,300	91,400	5,744	5,679	5,822	97,300	97,400	6,134	6,069	6,227
85,400	85,500	5,361	5,296	5,425	91,400	91,500	5,751	5,686	5,828	97,400	97,500	6,141	6,076	6,233
85,500	85,600	5,367	5,302	5,432	91,500	91,600	5,757	5,692	5,835	97,500	97,600	6,147	6,082	6,240
85,600	85,700	5,374	5,309	5,438	91,600	91,700	5,764	5,699	5,842	97,600	97,700	6,154	6,089	6,247
85,700	85,800	5,380	5,315	5,445	91,700	91,800	5,770	5,705	5,849	97,700	97,800	6,160	6,095	6,254
85,800	85,900	5,387	5,322	5,451	91,800	91,900	5,777	5,712	5,855	97,800	97,900	6,167	6,102	6,260
85,900	86,000	5,393	5,328	5,458	91,900	92,000	5,783	5,718	5,862	97,900	98,000	6,173	6,108	6,267
<b>86,000</b>					<b>92,000</b>					<b>98,000</b>				
86,000	86,100	5,400	5,335	5,464	92,000	92,100	5,790	5,725	5,869	98,000	98,100	6,180	6,115	6,274
86,100	86,200	5,406	5,341	5,471	92,100	92,200	5,796	5,731	5,876	98,100	98,200	6,186	6,121	6,281
86,200	86,300	5,413	5,348	5,477	92,200	92,300	5,803	5,738	5,882	98,200	98,300	6,193	6,128	6,287
86,300	86,400	5,419	5,354	5,484	92,300	92,400	5,809	5,744	5,889	98,300	98,400	6,199	6,134	6,294
86,400	86,500	5,426	5,361	5,491	92,400	92,500	5,816	5,751	5,896	98,400	98,500	6,206	6,141	6,301
86,500	86,600	5,432	5,367	5,498	92,500	92,600	5,822	5,757	5,903	98,500	98,600	6,212	6,147	6,308
86,600	86,700	5,439	5,374	5,504	92,600	92,700	5,829	5,764	5,909	98,600	98,700	6,219	6,154	6,314
86,700	86,800	5,445	5,380	5,511	92,700	92,800	5,835	5,770	5,916	98,700	98,800	6,225	6,160	6,321
86,800	86,900	5,452	5,387	5,518	92,800	92,900	5,842	5,777	5,923	98,800	98,900	6,232	6,167	6,328
86,900	87,000	5,458	5,393	5,525	92,900	93,000	5,848	5,783	5,930	98,900	99,000	6,238	6,173	6,335
<b>87,000</b>					<b>93,000</b>					<b>99,000</b>				
87,000	87,100	5,465	5,400	5,531	93,000	93,100	5,855	5,790	5,936	99,000	99,100	6,245	6,180	6,341
87,100	87,200	5,471	5,406	5,538	93,100	93,200	5,861	5,796	5,943	99,100	99,200	6,251	6,186	6,348
87,200	87,300	5,478	5,413	5,545	93,200	93,300	5,868	5,803	5,950	99,200	99,300	6,258	6,193	6,355
87,300	87,400	5,484	5,419	5,552	93,300	93,400	5,874	5,809	5,957	99,300	99,400	6,264	6,199	6,362
87,400	87,500	5,491	5,426	5,558	93,400	93,500	5,881	5,816	5,963	99,400	99,500	6,271	6,206	6,368
87,500	87,600	5,497	5,432	5,565	93,500	93,600	5,887	5,822	5,970	99,500	99,600	6,277	6,212	6,375
87,600	87,700	5,504	5,439	5,572	93,600	93,700	5,894	5,829	5,977	99,600	99,700	6,284	6,219	6,382
87,700	87,800	5,510	5,445	5,579	93,700	93,800	5,900	5,835	5,984	99,700	99,800	6,290	6,225	6,389
87,800	87,900	5,517	5,452	5,585	93,800	93,900	5,907	5,842	5,990	99,800	99,900	6,297	6,232	6,395
87,900	88,000	5,523	5,458	5,592	93,900	94,000	5,913	5,848	5,997	99,900	100,000	6,303	6,238	6,402
<b>88,000</b>					<b>94,000</b>					<div style="border: 1px solid black; border-radius: 50%; padding: 20px; width: fit-content; margin: 0 auto;"> <p><b>\$100,000 or over —</b> use the Tax Rate Schedules on page 37</p> </div>				
88,000	88,100	5,530	5,465	5,599	94,000	94,100	5,920	5,855	6,004					
88,100	88,200	5,536	5,471	5,606	94,100	94,200	5,926	5,861	6,011					
88,200	88,300	5,543	5,478	5,612	94,200	94,300	5,933	5,868	6,017					
88,300	88,400	5,549	5,484	5,619	94,300	94,400	5,939	5,874	6,024					
88,400	88,500	5,556	5,491	5,626	94,400	94,500	5,946	5,881	6,031					
88,500	88,600	5,562	5,497	5,633	94,500	94,600	5,952	5,887	6,038					
88,600	88,700	5,569	5,504	5,639	94,600	94,700	5,959	5,894	6,044					
88,700	88,800	5,575	5,510	5,646	94,700	94,800	5,965	5,900	6,051					
88,800	88,900	5,582	5,517	5,653	94,800	94,900	5,972	5,907	6,058					
88,900	89,000	5,588	5,523	5,660	94,900	95,000	5,978	5,913	6,065					

## 2004 Tax Rate Schedules

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

### Schedule X ---

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

If Form 1, line 18, is:	▼	Fill in on Form 1, line 19
<i>at least</i> <i>but less than</i>		<i>of the amount over –</i>
\$100,000    \$129,150		\$6,306.28 + 6.50% . . . \$100,000
129,150 or over		8,201.03 + 6.75% . . . . 129,150

### Schedule Y ---

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

If Form 1, line 18, is:	▼	Fill in on Form 1, line 19
<i>at least</i> <i>but less than</i>		<i>of the amount over –</i>
\$100,000    \$172,200		\$ 6,241.70 + 6.50% . . . \$100,000
172,200 or over		10,934.70 + 6.75% . . . . 172,200

### Schedule Z ---

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

If Form 1, line 18, is:	▼	Fill in on Form 1, line 19
<i>at least</i> <i>but less than</i>		<i>of the amount over –</i>
\$100,000 or over		\$6,405.60 + 6.75% . . . \$100,000

## WISCONSIN SCHOOL DISTRICT NUMBER

Appearing below is an alphabetical listing of Wisconsin school districts. Refer to this listing and find the number of the district in which you lived on December 31, 2004. Fill in this number in the name and address area of your return. Failure to include your school district number may delay the processing of your return and any refund due.

The listing is divided into two sections. **SECTION I** lists all districts which operate high schools. **SECTION II** lists those districts which operate schools having only elementary grades.

Your school district will generally be the name of the municipality where the public high school is located which any children at your home would be entitled to attend. However, if such high school is a "union high school," refer to **SECTION II** and find the number of your elementary district.

The listing has the names of the school districts only to help you find your district number. Don't write in the name of your school district or the

name of any specific school. Fill in only your school district's number on the school district line in the name and address area of your return. For example:

1. If you lived in the city of Milwaukee, you will fill in the number 3619 on the school district line.
2. If you lived in the city of Hartford, you would refer to Section II and find the number 2443, which is the number for Jt. No. 1 Hartford elementary district.

The following are other factors to be considered in determining your school district number:

1. If you lived in one school district but worked in another, fill in the district number where you lived.
2. If you were temporarily living away from your permanent home, fill in the district number of your permanent home.

**Note** If you can't identify your school district, contact your municipal clerk or local school for help.

### SECTION I--SCHOOL DISTRICTS OPERATING HIGH SCHOOLS

School District	No.	School District	No.	School District	No.	School District	No.	School District	No.	School District	No.
ABBOTSFORD	0007	CLINTONVILLE	1141	GREEN LAKE	2310	MELLEN	3427	PEWAUKEE	4312	STOCKBRIDGE	5614
ADAMS-FRIENDSHIP	0014	COCHRANE-		GREENWOOD	2394	MELROSE-MINDORO	3428	PHELPS	4330	STOUGHTON	5621
ALBANY	0063	FOUNTAIN CITY	1155			MENASHA	3430	PHILLIPS	4347	STRATFORD	5628
ALGOMA	0070	COLBY	1162	HAMILTON	2420	MENOMINEE INDIAN	3434	PITTSVILLE	4368	STURGEON BAY	5642
ALMA	0084	COLEMAN	1169	HARTFORD UHS	*	MENOMONEE FALLS	3437	PLATTEVILLE	4389	SUN PRAIRIE	5656
ALMA CENTER	0091	COLFAX	1176	HAYWARD	2478	MENOMONIE	3444	PLUM CITY	4459	SUPERIOR	5663
ALMOND-		COLUMBUS	1183	HIGHLAND	2527	MEQUON-		PLYMOUTH	4473	SURING	5670
BANCROFT	0105	CORNELL	1204	HILBERT	2534	THIENSVILLE	3479	PORTAGE	4501		
ALTOONA	0112	CRANDON	1218	HILLSBORO	2541	MERCER	3484	PORT EDWARDS	4508	THORP	5726
AMERY	0119	CRIVITZ	1232	HOLMEN	2562	MERRILL	3500	PORT WASHINGTON-		THREE LAKES	5733
ANTIGO	0140	CUBA CITY	1246	HORICON	2576	MIDDLETON-CROSS		SAUKVILLE	4515	TIGERTON	5740
APPLETON	0147	CUDAHY	1253	HORTONVILLE AREA	2583	PLAINS	3549	POTOSI	4529	TOMAH	5747
ARCADIA	0154	CUMBERLAND	1260	HOWARD-SUAMICO	2604	MILTON	3612	POYNETTE	4536	TOMAHAWK	5754
ARGYLE	0161			HOWARDS GROVE	2605	MILWAUKEE	3619	PRAIRIE DU CHIEN	4543	TOMORROW RIVER	0126
ARROWHEAD UHS	*	D C EVEREST	4970	HUDSON	2611	MINERAL POINT	3633	PRAIRIE FARM	4557	TRI-COUNTY	4375
ASHLAND	0170	DARLINGTON	1295	HURLEY	2618	MISHOCT	3661	PRENTICE	4571	TURTLE LAKE	5810
ASHWAUBENON	0182	DEERFIELD	1309	HUSTISFORD	2625	MONDOVI	3668	PRESCOTT	4578	TWO RIVERS	5824
ATHENS	0196	DE FOREST	1316	INDEPENDENCE	2632	MONONA GROVE	3675	PRINCETON	4606		
AUBURNDALE	0203	DELAVAN-DARIEN	1380	IOLA-SCANDINAVIA	2639	MONROE	3682	PULASKI	4613	UNION GROVE UHS	*
AUGUSTA	0217	DENMARK	1407	IOWA-GRANT	2646	MONTELO	3689			UNITY	0238
		DE PERE	1414	ITHACA	2660	MONTICELLO	3696	RACINE	4620		
BALDWIN-WOODVILLE	0231	DE SOTO	1421	JANESVILLE	2695	MOUNEE	3787	RANDOLPH	4634	VALDERS	5866
BANGOR	0245	DODGELAND	2744	JEFFERSON	2702	MOUNT HOREB	3794	RANDOM LAKE	4641	VERONA	5901
BARABO	0280	DODGEVILLE	1285	JEFFERSON	2702	MUKWONAGO	3822	REEDSBURG	4753	VIROQUA	5985
BARNEVELD	0287	DURMOND	1491	JOHNSON CREEK	2730	MUSKEGO-NORWAY	3857	REEDSVILLE	4760		
BARRON	0308	DURAND	1499	JUDA	2737			RHINELANDER	4781	WABENO	5992
BAYFIELD	0315	EAST TROY	1540	KAUKAUNA	2758	NECEDAH	3871	RIB LAKE	4795	WASHBURN	6027
BEAVER DAM	0336	EAU CLAIRE	1554	KENOSHA	2793	NEENAH	3892	RICE LAKE	4802	WASHINGTON	6069
BEECHER-DUNBAR-		EDGAR	1561	KETTLE MORAINE	1376	NEILLSVILLE	3899	RICHLAND	4851	WATERFORD UHS	*
PEMBINE	4263	EDGERTON	1568	KEWASKUM	2800	NEKOOSA	3906	RIO	4865	WATERLOO	6118
BELLEVILLE	0350	ELCHO	1582	KEWAUNEE	2814	NEW AUBURN	3920	RIPON	4872	WATERTOWN	6125
BELMONT	0364	ELEVA-STRUM	1600	KICKAPOO	5960	NEW BERLIN	3925	RIVERDALE	3850	WAUKESHA	6174
BELOIT	0413	ELKHART LAKE-		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
BOYCEVILLE	0623	FOND DU LAC	1862	LAONA	2940	NORTHWOOD	3654	SAUK PRAIRIE	5100	WEST DE PERE	6328
BRILLION	0658	FRANK ATKINSON	1883	LENA	2961	NORWALK-ONTARIO-		SENECA	5124	WESTFIELD	6335
BRODHEAD	0700	FRANKLIN	1900	LITTLE CHUTE	3129	WILTON	3990	SEVASTOPOL	5130	WESTON	6354
BROWN DEER	0721	FREDERIC	1939	LODI	3150	OAK CREEK-		SEYMOUR	5138	WEST SALEM	6370
BRUCE	0735	FREEDOM	1953	LOMIRA	3171	FRANKLIN	4018	SHAWANO-GRESHAM	5264	WEYAUWEGA-	
BURLINGTON	0777			LOYAL	3206	OAKFIELD	4025	SHEBOGAN	5271	FREMONT	6384
BUTTERNUT	0840			LUCK	3213	OCONOMOWOC	4060	SHEBOGAN FALLS	5278	WEYERHAEUSER	6410
				LUXEMBURG-CASCO	3220	OCNTO	4067	SHELL LAKE	5306	WHITEFISH BAY	6419
						OCNTO FALLS	4074	SHIOCTON	5348	WHITEHALL	6426
CADOTT	0870	GALESVILLE-ETTRICK-				OMRO	4088	SHOREWOOD	5355	WHITE LAKE	6440
CAMBRIA-FRIESLAND	0882	TREMPEALEAU	2009			ONALASKA	4095	SHULLSBURG	5362	WHITEWATER	6461
CAMBRIDGE	0896	GERMANTOWN	2058			OOSTBURG	4137	SIREN	5376	WHITNALL	6470
CAMERON	0903	GIBRALTAR	2114			OREGON	4144	SLINGER	5390	WILD ROSE	6475
CAMPBELLSPORT	0910	GILLET	2128	MADISON	3269	OSCEOLA	4165	OLON SPRINGS	5397	WILLIAMS BAY	6482
CASHTON	0980	GILMAN	2135	MANAWA	3276	OSHKOSH	4179	SOMERSET	5432	WILMOT UHS	*
CASSVILLE	0994	GILMANTON	2142	MAPLE	3297	OSSEO-FAIRCHILD	4186	SOUTH MILWAUKEE	5439	WINNECONNE	6608
CEDARBURG	1015	GLENWOOD CITY	2198	MARATHON CITY	3304	OWEN-WITHEE	4207	SOUTH SHORE	4522	WINTER	6615
CEDAR GROVE-		GLIDDEN	2205	MARINETTE	3311			SOUTHERN DOOR CO	5457	WISCONSIN DELLS	6678
BELGIUM	1029	GOODMAN-		MARION	3318			SOUTHWESTERN		WISCONSIN HEIGHTS	0469
CENTRAL/WESTOSHA	*	ARMSTRONG	2212	MARKESAN	3325	PALMYRA-EAGLE	4221	WISCONSIN	2485	WISCONSIN RAPIDS	6685
CHETEK	1078	GRAFTON	2217	MARSHALL	3332	PARDEEVILLE	4228	SPARTA	5460	WITTENBERG-	
CHILTON	1085	GRANTON	2226	MARSHFIELD	3339	PARK FALLS	4242	SPENCER	5467	BIRNAMWOOD	6692
CHIPPEWA FALLS	1092	GRANTSBURG	2233	MAUSTON	3360	PARKVIEW	4151	SPOONER	5474	WONEWEG-UNION	
CLAYTON	1120	GREENS BAY	2289	MAYVILLE	3367	PECATONICA	0490	SPRING VALLEY	5586	CENTER	6713
CLEAR LAKE	1127	GREENDALE	2296	MCFARLAND	3381	PEPIN	4270	STANLEY-BOYD	5593	WRIGHTSTOWN	6734
CLINTON	1134	GREENFIELD	2303	MEDFORD	3409	PESHITGO	4305	STEVENS POINT	5607		

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

### SECTION II--SCHOOL DISTRICTS OPERATING ONLY ELEMENTARY SCHOOLS

BOULDER JCT, JT #1	0616	GENOA CITY, JT #2	2051	LAKE COUNTRY	3862	NORTH CAPE	4690	TREVOR	5061	WASHINGTON-	
BRIGHTON, #1	0657	GLENDALE-		LAKE GENEVA, JT #1	2885	NORTH LAKE	3514	SALEM	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	LAKE SIDE, JT #3	2460	INDIAN HILL	1897	RAYMOND, #14	4686	SWALLOW	3510	WOODRUFF, JT #1	6720
FOX POINT, JT #2	1890	HERMAN, #22	2523	MERTON COMMUNITY	3528	RICHFIELD, JT #1	4820	TWIN LAKES, #4	5817	YORKVILLE, JT #2	6748
GRIESS LAKE	4843	LAC DU		MINOCQUA, JT #1	3640	RICHMOND	3122	UNION GROVE, JT #1	5859		
GENEVA, JT #4	2044	FLAMBEAU, #1	1848	NEOSHO, JT #3	3913	RUBICON, JT #6	4998	WALWORTH, JT #1	6022		