

1A, WI-Z, & TeleFile

Wisconsin income tax

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 2A and 3 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 2B for more information.

How to Receive Your Refund Quickly



There are many ways to e-file your return, just as there are many different ways to receive your refund. To find out more see page 2B.

Para asistencia gratuita en Español ver página 2C.

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 2C and 15 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 2C and 12 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 4.
- **Breast Cancer Research** You may designate an amount for breast cancer research. See page 12.

**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.

Who Must File

Refer to the table to see if you must 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 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 (or your spouse) could be claimed as a dependent on someone else's return and either of the following applies:
 - Your gross income was more than \$800 and it included at least \$251 of unearned income, or
 - 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
 - \$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 a 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.)

Which Form To File For 2004

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

You may file Form WI-Z if you:	You may file Form 1A if you:	You must file Form 1 if you:	You must file Form 1NPR if you:
<ul style="list-style-type: none"> File federal Form 1040EZ or file your federal return using TeleFile <i>AND</i> Were a Wisconsin resident all year <i>AND</i> Were under age 65 on December 31, 2004, <i>AND</i> Do not have W-2s that include active duty military pay received as a member of the National Guard or Reserves <i>AND</i> Did not have interest income from state, municipal, or U.S. bonds <i>AND</i> Did not receive unemployment compensation <i>AND</i> Are not claiming any credits other than Wisconsin tax withheld from wages, renter's and homeowner's school property tax credit, working families tax credit, or the married couple credit <i>AND</i> Are not claiming Wisconsin homestead credit. <p>Note If you qualify to file Form WI-Z, you may be able to file your return by phone using TeleFile. See page 27 to determine if you may file your return by phone.</p>	<ul style="list-style-type: none"> Were single all year or married and file a joint return or as head of household <i>AND</i> Were a Wisconsin resident all year <i>AND</i> Have income only from wages, salaries, tips, scholarships and fellowships, interest, dividends, capital gain distributions, unemployment compensation, social security, pensions, annuities, and IRAs <i>AND</i> Have no adjustments to income (except deductions for an IRA or student loan interest) <i>AND</i> Are not claiming the itemized deduction credit, credit for tax paid to another state, historic rehabilitation credit, or credit for repayment of income previously taxed <i>AND</i> Are not subject to a Wisconsin penalty on an IRA, qualified retirement plan, or a Coverdell education or medical savings account. <p>Exception If you used federal Form 4972, you must file Form 1.</p>	<ul style="list-style-type: none"> Were a Wisconsin resident all year <i>AND</i> Were married and file a separate return, or were divorced during the year <i>OR</i> Have income which may not be reported on Form WI-Z or 1A (such as capital gain, rental, farm, or business income) <i>OR</i> Claim adjustments to income (such as for alimony paid, tuition expense, or disability income exclusion) <i>OR</i> Claim credit for itemized deductions, historic preservation, tax paid to another state, or repayment of income previously taxed <i>OR</i> Are subject to a Wisconsin penalty on an IRA, qualified retirement plan, or a Coverdell education or medical savings account <i>OR</i> Are subject to the alternative minimum tax. 	<ul style="list-style-type: none"> Were domiciled* in another state or country at any time during the year <i>OR</i> Are married filing a joint return and your spouse was domiciled* in another state or country at any time during the year. <p>*Your domicile is your true, fixed, and permanent home to which, whenever absent, you intend to return. You can be physically present or residing in one locality but maintain your domicile in another.</p> <p>Your domicile, once established, does not change unless all three of the following circumstances occur or exist:</p> <ol style="list-style-type: none"> You intend to abandon your old domicile and take actions consistent with that intent, <i>AND</i> You intend to acquire a new domicile and take actions consistent with that intent, <i>AND</i> You are physically present in the new domicile.

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

Benefits to e-filing your taxes:

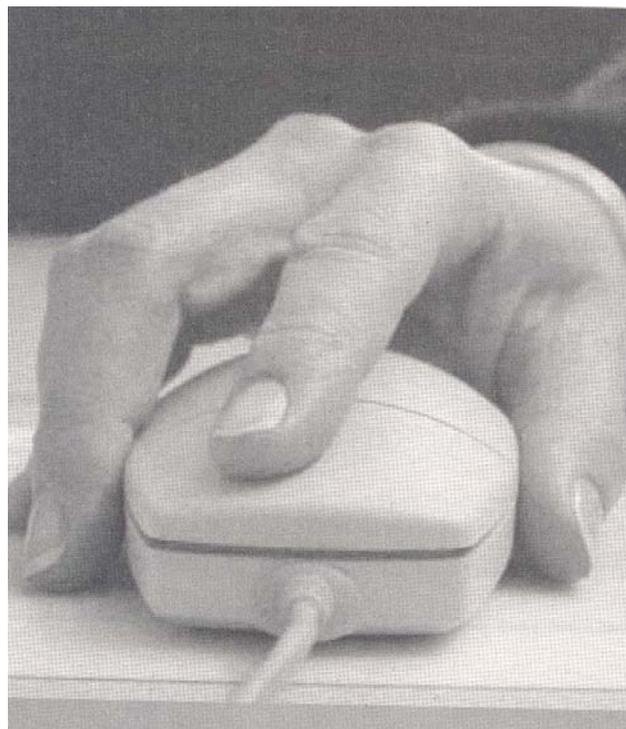
- **NEW! E-file now, pay later!** If you owe taxes you can e-file your return now and designate any date on or before April 15 for the amount to be automatically withdrawn from your bank account. There is no service or transaction fee.
- **NEW! Extended non-active computer time!** The State's Free-File 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, your entered data will still be there as long as you return within 60 minutes.
- **It's free!** Prepare your State and Federal return for FREE! Visit www.irs.gov and click on E-File to prepare your Federal return. Then visit www.Wisconsin.gov and click on the Free-File logo to file your State tax return.
- **Quick refund!** 99% of e-filers get their State refund in 3-5 business days when they use direct deposit. Paper filers typically have to wait 8-12 weeks for their paper refund check.
- **Accurate!** Once you fill in the blanks, the e-filing software will take care of the math and even pick the correct tax tables.
- **Fast!** On average it takes a person 30 minutes to complete and submit their State tax form.
- **Convenient!** You can e-file any time of the day or night.
- **Secure!** Your information is encrypted and sent over secure lines.
- **Relax!** Get an immediate confirmation that your tax return was received successfully.
- **Save State tax dollars!** Every e-filed return saves the State 75 cents in processing costs.

Ways to e-file:

- **Free-File.** Click on the State's Free-File program located at www.Wisconsin.gov or 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 2B 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.



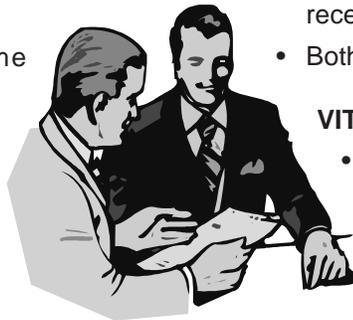
Free Tax Preparation Available (commonly referred to as VITA or TCE)

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.

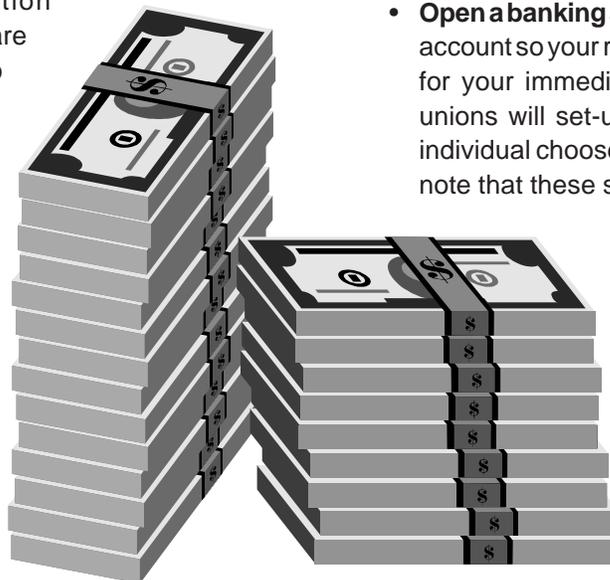
VITA and TCE locations:

- In Wisconsin, call 2-1-1 or 1-800-829-1040
- On the web, visit www.dor.state.wi.us 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.

Looking For a Way to Lower Your Rent or Property Taxes?

If your total household income was less than \$24,500 for 2004 you may be eligible to claim the Homestead Credit if all of the following qualifications are met:

- A legal resident of Wisconsin for all of 2004, from January 1 through December 31.
- Be 18 years of age or older on December 31, 2004.
- Not claimed as a dependent on someone else's 2004 federal income tax return. (Note: This limitation does not apply if you were 62 years of age or over on December 31, 2004.)
- Your household income must have been less than \$24,500 for 2004.
- You must have been the owner or renter of your Wisconsin homestead during 2004.



Applying for the Homestead Credit is now easier! A majority of Homestead applicants will be able to use the simplified, one page, H-EZ form. Plus, the H-EZ and the regular Homestead form can be e-filed!

To find out more, pick up the Schedules H and H-EZ booklet, or call (608) 266-8641.

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

State of Wisconsin Services That Can Help You and Your Family



BadgerCare is Wisconsin's program to provide health care coverage for uninsured families.

For more information, visit www.dhfs.wisconsin.gov/programs/healthcare.htm or call 1-800-362-3002.



SeniorCare is Wisconsin's Prescription Drug program for residents who are 65

years of age or older, have limited incomes and need help paying for their medications. For more information, visit www.dhfs.wisconsin.gov/seniorcare/index.htm or call 1-800-657-2038.

Medicaid provides reimbursement for and assures the availability of appropriate medical treatment to those who can't afford care. For more information, visit www.dhfs.wisconsin.gov/programs/healthcare.htm or call 1-800-362-3002.

Canada Prescription Drug Helpline is a program open to everyone, regardless of age or income. For information on prices and ordering, visit www.drugsavings.wi.gov.

I-SAVE  **I-Save** allows citizens in Wisconsin and Illinois to purchase lower cost, safe prescription drugs from Europe and Canada. For more information, visit www.i-saverx.net or call 1-866-ISAVE33.

Medigap Helpline (State Health Insurance Assistance Program) offers information on health and long-term insurance and other health care plans available to Medicare beneficiaries. For more information, visit http://longtermcare.state.wi.us/home/medigap_helpline.htm or call 1-800-242-1060.

Elderly Benefit Specialists are part of every county and tribal aging office. The Specialists provide free services to Wisconsin residents 60 years of age and older who need assistance in determining their eligibility for services. For more information, visit www.dhfs.state.wi.us/aging or contact your county Elderly Benefit Specialist.

Nursing Home Ombudsmen investigate and attempt to resolve complaints in long-term care settings. For more information, call 1-800-815-0015.

FoodShare  **WISCONSIN** **FoodShare Wisconsin** helps single people and families with little or no income to buy food. You can apply at your local county/tribal, social or human services agency. For more information, visit www.dhfs.wisconsin.gov/programs/nutrition.htm or call 1-800-362-3002.

ACCESS ACCESS to Eligibility Support Services for Health and Nutrition

is a new online tool that lets Wisconsin families see if they qualify for FoodShare, Medicaid, BadgerCare, SeniorCare and other health and nutrition programs. For more information, visit www.access.wisconsin.gov/access/.

Property Tax Deferral Loan Program helps people 65 or older pay their property taxes. Household income must be \$20,000 or less and any liens on the property must be less than 1/3 of the value of property. For an application, call 1-800-755-7835.

homeenergy+ Home Energy Assistance Program

provides services to qualified Wisconsin residential households in need of energy assistance. For more information, visit www.homeenergyplus.wi.gov/ or call 1-866-HEATWIS.

Managed Forest Law Program is open to people who own 10 acres or more of productive forest land who agree to manage their land in a sustainable manner for the next 25 or 50 years. For more information, visit www.dnr.wi.gov/org/land/forestry/ftax/Index.htm or contact your local Dept. of Natural Resources forester.

Lead Hazard Reduction Program provides assistance to low-to-moderate income homeowners, with children under 6, who live in houses with lead-based paint hazards. For more information, visit www.doa.state.wi.us or call 608-261-8149.



Financial Literacy Resource Center is teaching kids about money matters. On it you will find resources for educators, parents and students that prepare kids for our evolving, complex financial system. For more information, visit www.finlitwi.org.



Wisconsin Job Centers provide job search assistance and work-related information to job seekers and business. To find your nearest Wisconsin Job Center location and learn more about their services, visit www.dwd.state.wi.us/dws/directory or call 1-888-258-9966.



Business Wizard can help you gather essential information when starting or operating a business. For more information, visit the Business Wizard on www.wisconsin.gov/state/app/wizard/LoadIntro.

Department of Transportation offers many helpful services such as consumer protection information when buying or selling a car (608-266-1425), road conditions and work zones (1-800-ROADWIS), license plate registration (1-800-236-7368) and a listing of DMV service centers. For more information, visit www.dot.wisconsin.gov.

Who Should File

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

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

Electronic Filing

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

New 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 Wisconsin income tax return electronically, you can use ...

- *Wisconsin Free-File.* Available for free on the Department of Revenue web site at www.dor.state.wi.us. These Wisconsin forms are submitted electronically after you complete them.
- *A tax professional.* Check your local telephone directory for the names of tax professionals who offer electronic filing or visit our web site at www.dor.state.wi.us/eserv/e-pro.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 or www.dor.state.wi.us/eserv/offshelf.html.

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

When to File / Extension of Time to File

Your return is due April 15, 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 1A or WI-Z, attach either:

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

Note You will owe interest on any tax that you have not paid by April 15, 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 1A or WI-Z.)

Tax Help or Additional Forms

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

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

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

Forms requests:
Mail Stop 1-151, PO Box 8949
(zip code 53708-8949)
phone: (608) 266-1961
e-mail: forms@dor.state.wi.us

Milwaukee –
State Office Bldg.
819 N. 6th St., Rm. 408
(zip code 53203-1682)
income tax information:
(414) 227-4000
forms requests: (414) 227-4440

Appleton – 265 W. Northland Ave.
(zip code 54911-2091)
phone: (920) 832-2727

Eau Claire – State Office Bldg.
718 W. Clairemont Ave.
(zip code 54701-6190)
phone: (715) 836-2811

Other offices open on a limited schedule (generally Mondays) are: Baraboo, Beaver Dam, Elkhorn, Fond du Lac, Grafton, Green Bay, Hayward, Hudson, Janesville, Kenosha, La Crosse, Lancaster, Marinette, Oshkosh, Rhinelander, Sheboygan, Superior, Tomah, Waukesha, Wausau, and Wisconsin Rapids.

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

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

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

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

Questions About Refunds –

**Call: (608) 266-8100 in Madison
(414) 227-4907 in Milwaukee**

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

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

You may call one of the above numbers or write to Department of Revenue, Mail Stop 5-77, PO Box 8949, Madison WI 53708-8949. If you call, you will need your social security number and the dollar amount of your refund.

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

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

Form WI-Z

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

TeleFile

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

Form 1A

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



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

■ Name and Address

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

If you do not have a label, print or type your legal name and address. If you are married filing a joint return, fill in your spouse's name (even if your spouse did not have any income).

If you filed a joint return for 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.

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

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

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.

Note If you are married and your filing status is head of household, you should get Publication 109, *Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 2004*. This publication has information on what income you must report. See page 3 for how to get this publication.

■ Tax District

Check the proper box and fill in the name of the Wisconsin city, village, or town in which you lived on December 31, 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 24. Fill in the number of the school district in which you lived on December 31, 2004.

■ State Election Campaign Fund

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

■ Rounding Off to Whole Dollars

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 cents and increase amounts from 50 cents to 99 cents to the next whole dollar. For example, \$129.39 becomes \$129 and \$236.50 becomes \$237.

Round off all amounts. But if you have to add two or more amounts to figure the amount to fill in on a line, include cents when adding and only round off the total. Do not use commas when filling in amounts.

■ Line 1 Wages, Salaries, Tips, Etc.

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

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



Exception If you were a member of the Reserves or National Guard and served on active duty, do not include on line 1 any military pay that was 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

Interest Worksheet

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

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

- (1) public housing authority and community development authority bonds issued by municipalities located in Wisconsin,
- (2) Wisconsin Housing Finance Authority bonds,
- (3) Wisconsin municipal redevelopment authority bonds,
- (4) Wisconsin higher education bonds,
- (5) Wisconsin Housing and Economic Development Authority bonds issued after December 10, 2003, to fund multifamily affordable housing 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.

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

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

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 and 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.

Line 2 Interest

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

Exceptions

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

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

Line 3 Ordinary Dividends

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

Note A mutual fund may invest in U.S. government securities. If it does, a portion or all of its ordinary dividend may not be taxable by Wisconsin. If you have information from a mutual fund advising you that all or a portion of its ordinary dividend is from investments in U.S. government securities, do not include that portion on line 3.

Line 4 Capital Gain Distributions

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

Line 5 Unemployment Compensation

If you received unemployment compensation in 2004, you may have to pay tax on some or all of it. To see if any of the unemployment compensation paid to you is taxable, fill in the Unemployment Compensation Worksheet at left.

Unemployment Compensation Worksheet

Check one box

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

1. Fill in unemployment compensation from line 13 of federal Form 1040A (line 3 of Form 1040EZ, line 19 of Form 1040, or line D of your TeleFile Tax Record) 1. _____
2. Fill in your federal adjusted gross income from line 21 of federal Form 1040A (line 4 of Form 1040EZ, line 36 of Form 1040, or line I of your federal TeleFile Tax Record) 2. _____
3. Fill in \$18,000 if you checked box A; **or** -0- if you checked box B; **or** \$12,000 if you checked box C or D 3. _____
4. Fill in taxable social security benefits, if any, from line 14b of federal Form 1040A (line 20b of Form 1040) 4. _____
5. Fill in taxable refunds, credits, or offsets, if any, from line 10 of federal Form 1040 5. _____
6. Add lines 3, 4, and 5 6. _____
7. Subtract line 6 from line 2. If zero or less, fill in -0- here and on line 5 of Form 1A and do not complete lines 8 and 9. Otherwise, go on to line 8 7. _____
8. Fill in one-half of the amount on line 7 8. _____
9. Fill in the smaller amount of line 1 or line 8. Also fill in this amount on line 5 of Form 1A 9. _____

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

Fill in on line 6 the total of your taxable IRA distributions, pensions and annuities, and social security. Use the Retirement Benefit Worksheet on the top of this page to determine the amount to fill in.

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

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

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

- Wisconsin does not tax railroad retirement benefits. Did you include an amount that you received from the U.S. Railroad Retirement Board in your federal income? If yes, fill in such amount on line 5 of the Retirement Benefit Worksheet.

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

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

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

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

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

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

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

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

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

The specific retirement systems are:

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

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

B. Federal retirement systems

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

Note Do **not** include any of the following as a nontaxable retirement benefit on line 5 of the Retirement Benefit Worksheet:

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

CAUTION Your retirement benefits are exempt only if they are based on qualified membership in one of the retirement systems listed in A or B above. Qualified membership is membership that began before January 1964 as explained above. Any portion of your retirement benefit based on membership in other retirement systems (or based on employment that began after December 31, 1963) is taxable.

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

Example 2 You were employed as a teacher from 1960-1965. You were a member of the Wisconsin State Teachers Retirement System during that time. From 1966 until retirement, you were employed by a state agency (not as a teacher). You were then a member of the Wisconsin Retirement System. You receive an annuity from the Department of Employee Trust Funds. The annuity is based on employment in both retirement systems. Only the portion of the annuity that is due to

Standard Deduction Worksheet for Dependents	
A. Wages, salaries, and tips from line 1 of Form 1A. (Do not include taxable scholarships or fellowships not reported on a W-2)	A. _____
B. Addition amount	B. <u>250.</u>
C. Add lines A and B. If total is less than \$800, fill in \$800	C. _____
D. Using the amount on line 11 of Form 1A, fill in the standard deduction for your filing status from table, page 16	D. _____
E. Fill in the SMALLER of line C or D here and on line 13 of Form 1A	E. _____

membership in the Wisconsin State Teachers Retirement System is exempt. You may use the following formula to figure the exempt amount:

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

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

Line 8 IRA Deduction

Fill in on line 8 the amount from line 17 of your federal Form 1040A or line 25 of federal Form 1040.

Line 9 Student Loan Interest Deduction

Fill in on line 9 the amount from line 18 of your federal Form 1040A or line 26 of federal Form 1040.

Line 12 Dependents

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

Line 13 Standard Deduction

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

Line 15 Deduction for Exemptions

Use the Deduction for Exemptions Worksheet below to determine your deduction for exemptions.

You may claim a personal exemption deduction of \$700 for *yourself*. You may also claim an exemption of \$700 for your *spouse* if you are filing a joint return. Fill in lines 1 and 3 of the worksheet (see **Exception** on page 8).

Deduction for Exemptions Worksheet	
1. Fill in \$700 for yourself*	1. _____
2. Fill in \$250 if you were age 65 or older on December 31, 2004*	2. _____
3. If joint return, fill in \$700 for your spouse*	3. _____
4. Fill in \$250 if married filing a joint return and your spouse was age 65 or older on December 31, 2004*	4. _____
5. Fill in the number of dependents (do not count yourself or your spouse) on line 5a and on line 15b of Form 1A ... → 5a. _____ x \$700 = ...	5b. _____
6. Add lines 1 through 4 and 5b. Fill in here and on line 15a of Form 1A	6. _____
* See Exception on page 8.	

In addition, you may claim an exemption of \$700 for each person who qualifies as your dependent for federal income tax purposes (see line 6c of your federal Form 1040A or 1040). Fill in the number of your dependents on line 5a of the worksheet and line 15b of Form 1A. Do **not** count yourself or your spouse as a dependent. Multiply the number of dependents by \$700, and fill in the result on line 5b.

If you or your spouse were age 65 or older on December 31, 2004, be sure to complete line 2 or 4 of the worksheet and line 15c of Form 1A. 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 12, fill in -0- on lines 1 and 2 of the Deduction for Exemption Worksheet. If you are married filing a joint return and your spouse can be claimed as a dependent, fill in -0- on lines 3 and 4 of the worksheet.

■ Line 17 Tax

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

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

■ Line 18 Armed Forces Member Credit

The armed forces member credit is available to certain members of the U.S. armed forces. You may claim the credit if you meet all of the following:

- You were on active duty, and
- You received military pay from the federal government in 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 the Exception in the line 1 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 19 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 33.

Special Cases

If You Paid Both Property Taxes and Rent You may claim both the renter's credit and the homeowner's credit. The total combined credits claimed on lines 19a and 19b (lines 8a and 8b on Form WI-Z) cannot be more than \$300 (\$150 if married filing as head of household).

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

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

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

■ Line 19a (Line 8a on Form WI-Z) How to Figure the Renter's School Property Tax Credit

Step 1 Rent Paid in 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. Don't include rent paid for housing that is exempt from property taxes (for example, rent for a university dormitory, 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 your rent included food, housekeeping, medical, or other services, reduce your 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 that 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 9 to figure your credit. If heat was included in your rent, use Column 1 of the table. If heat was not included in your rent, use Column 2. Fill in your credit on line 19a (line 8a on Form WI-Z).

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

Renter's Worksheet

(Complete only if Exception described above applies)

1. Credit for rent with heat included (from Col. 1 of Table on page 9) 1. _____
2. Credit for rent where heat not included (from Col. 2 of Table on page 9) 2. _____
3. Add lines 1 and 2. Fill in on line 19a of Form 1A (line 8a of Form WI-Z)* 3. _____

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

Renter's School Property Tax Credit Table*

If Rent Paid is:		Your Line 19a (Line 8a on Form WI-Z) Credit is:		If Rent Paid is:		Your Line 19a (Line 8a on Form WI-Z) Credit is:		If Rent Paid is:		Your Line 19a (Line 8a on Form WI-Z) Credit is:		If Rent Paid is:		Your Line 19a (Line 8a on Form WI-Z) Credit is:	
		Col. 1	Col. 2												
At Least	But Less Than	Heat In-cluded in Rent	Heat Not In-cluded in Rent	At Least	But Less Than	Heat In-cluded in Rent	Heat Not In-cluded in Rent	At Least	But Less Than	Heat In-cluded in Rent	Heat Not In-cluded in Rent	At Least	But Less Than	Heat In-cluded in Rent	Heat Not In-cluded in Rent
\$ 1	\$ 100	\$ 1	\$ 2	\$ 3,500	\$ 3,600	\$ 85	\$ 107	\$ 7,000	\$ 7,100	\$ 169	\$ 212	\$ 10,500	\$ 10,600	\$ 253	\$ 300
100	200	4	5	3,600	3,700	88	110	7,100	7,200	172	215	10,600	10,700	256	300
200	300	6	8	3,700	3,800	90	113	7,200	7,300	174	218	10,700	10,800	258	300
300	400	8	11	3,800	3,900	92	116	7,300	7,400	176	221	10,800	10,900	260	300
400	500	11	14	3,900	4,000	95	119	7,400	7,500	179	224	10,900	11,000	263	300
500	600	13	17	4,000	4,100	97	122	7,500	7,600	181	227	11,000	11,100	265	300
600	700	16	20	4,100	4,200	100	125	7,600	7,700	184	230	11,100	11,200	268	300
700	800	18	23	4,200	4,300	102	128	7,700	7,800	186	233	11,200	11,300	270	300
800	900	20	26	4,300	4,400	104	131	7,800	7,900	188	236	11,300	11,400	272	300
900	1,000	23	29	4,400	4,500	107	134	7,900	8,000	191	239	11,400	11,500	275	300
1,000	1,100	25	32	4,500	4,600	109	137	8,000	8,100	193	242	11,500	11,600	277	300
1,100	1,200	28	35	4,600	4,700	112	140	8,100	8,200	196	245	11,600	11,700	280	300
1,200	1,300	30	38	4,700	4,800	114	143	8,200	8,300	198	248	11,700	11,800	282	300
1,300	1,400	32	41	4,800	4,900	116	146	8,300	8,400	200	251	11,800	11,900	284	300
1,400	1,500	35	44	4,900	5,000	119	149	8,400	8,500	203	254	11,900	12,000	287	300
1,500	1,600	37	47	5,000	5,100	121	152	8,500	8,600	205	257	12,000	12,100	289	300
1,600	1,700	40	50	5,100	5,200	124	155	8,600	8,700	208	260	12,100	12,200	292	300
1,700	1,800	42	53	5,200	5,300	126	158	8,700	8,800	210	263	12,200	12,300	294	300
1,800	1,900	44	56	5,300	5,400	128	161	8,800	8,900	212	266	12,300	12,400	296	300
1,900	2,000	47	59	5,400	5,500	131	164	8,900	9,000	215	269	12,400	12,500	299	300
2,000	2,100	49	62	5,500	5,600	133	167	9,000	9,100	217	272	12,500 or more		300	300
2,100	2,200	52	65	5,600	5,700	136	170	9,100	9,200	220	275				
2,200	2,300	54	68	5,700	5,800	138	173	9,200	9,300	222	278				
2,300	2,400	56	71	5,800	5,900	140	176	9,300	9,400	224	281				
2,400	2,500	59	74	5,900	6,000	143	179	9,400	9,500	227	284				
2,500	2,600	61	77	6,000	6,100	145	182	9,500	9,600	229	287				
2,600	2,700	64	80	6,100	6,200	148	185	9,600	9,700	232	290				
2,700	2,800	66	83	6,200	6,300	150	188	9,700	9,800	234	293				
2,800	2,900	68	86	6,300	6,400	152	191	9,800	9,900	236	296				
2,900	3,000	71	89	6,400	6,500	155	194	9,900	10,000	239	299				
3,000	3,100	73	92	6,500	6,600	157	197	10,000	10,100	241	300				
3,100	3,200	76	95	6,600	6,700	160	200	10,100	10,200	244	300				
3,200	3,300	78	98	6,700	6,800	162	203	10,200	10,300	246	300				
3,300	3,400	80	101	6,800	6,900	164	206	10,300	10,400	248	300				
3,400	3,500	83	104	6,900	7,000	167	209	10,400	10,500	251	300				

*Caution The credit allowed certain persons may be less than the amount indicated. See "Special Cases" on page 8.

**Line 19b (Line 8b on Form WI-Z)
How to Figure the Homeowner's
School Property Tax Credit**

Step 1 Property Taxes Paid on Home in 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 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 19a (line 8a on Form WI-Z).

Homeowner's School Property Tax Credit Table*

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

***Caution** The credit allowed certain persons may be less than the amount indicated. See "Special Cases" on page 8.

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

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

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

Single or Head of Household

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

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

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

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

Working Families Tax Credit Worksheet	
Do not complete this worksheet if:	
<ul style="list-style-type: none"> • Line 11 of Form 1A or line 1 of Form WI-Z is \$9,000 or less (\$18,000 or less if married filing a joint return). • Line 11 of Form 1A or line 1 of Form WI-Z is \$10,000 or more (\$19,000 or more if married filing a joint return). • You may be claimed as a dependent on another person's return. 	
1. Amount from line 17 of Form 1A (line 7 of Form WI-Z)	1. _____
2. Total credits from lines 18, 19a, and 19b of Form 1A (lines 8a and 8b of Form WI-Z)	2. _____
3. Subtract line 2 from line 1	3. _____
4. Fill in \$10,000 (\$19,000 if married filing a joint return)	4. _____
5. Fill in amount from line 11 of Form 1A (line 1 of Form WI-Z)	5. _____
6. Subtract line 5 from line 4	6. _____
7. Divide line 6 by one thousand (1,000). Fill in decimal amount	7. _____
8. Multiply line 3 by line 7. This is your working families tax credit. Fill in this amount on line 20 of Form 1A (line 9 of Form WI-Z)	8. _____

Married Filing a Joint Return

- If the amount on line 11 of Form 1A (line 1 of Form WI-Z) is \$18,000 or less, your working families tax credit is equal to your tax. Fill in the amount from line 17 of Form 1A (line 7 of Form WI-Z) on line 20 of Form 1A (line 9 of Form WI-Z).
- If the amount on line 11 of Form 1A (line 1 of Form WI-Z) is more than \$18,000 but less than \$19,000, use the worksheet on page 10 to compute your working families tax credit.
- If the amount on line 11 of Form 1A (line 1 of Form WI-Z) is \$19,000 or more, fill in 0 on line 20 (line 9 of Form WI-Z). You do not qualify for the working families tax credit.

Line 21 Married Couple Credit

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

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

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

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

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

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

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

Line 25 Packers Football Stadium Donation

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

Fill in line 25 with the amount you wish to donate. Your donation will either reduce your refund or be added to tax due.

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

Did you make any taxable purchases from out-of-state firms during 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 26 of Form 1A (line 14 on Form WI-Z) if they were stored, used, or consumed in Wisconsin. Taxable purchases include furniture, carpet, clothing, computers, books, CDs, DVDs, cassettes, video tapes, jewelry, coins purchased for more than face value, etc.

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

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

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

Sales and Use Tax Rate Chart

In all Wisconsin counties except those shown in a through c below, the tax rate was 5.5% for all of 2004.

a. If storage, use, or consumption in 2004 was in one of the following counties, the tax rate was 5.6%:			
Milwaukee	Ozaukee	Washington	
b. If storage, use, or consumption in 2004 was in one of the following counties, the tax rate was 5.1%:			
Racine	Waukesha		
c. 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 27 Endangered Resources Donation

Your donation supports the preservation and management of more than 200 endangered and threatened Wisconsin plants and animals. It helps ensure a future for trumpeter swans, timber wolves, calypso orchids, and Karner blue butterflies, to name a few. It also helps protect Wisconsin's finest remaining examples of prairies, forests, and wetlands. 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 27 with the amount you wish to donate. Your gift will either reduce your refund or be added to tax due. Or, send a check directly to: Endangered Resources Fund, Department of Natural Resources, PO Box 7921, Madison WI 53707.



Line 28 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 28 with the amount you wish to donate. Your donation will either reduce your refund or be added to tax due.

Line 30 Wisconsin Income Tax Withheld

Add the **Wisconsin** income tax withheld shown on your withholding statements. Wisconsin tax withheld is shown in Box 17 of Form W-2 or Box 10 of Form 1099-R, but only if Wisconsin is the state identified in Box 15 of Form W-2 or Box 11 of Form 1099-R. Fill in the total on line 30. Enclose readable copies of your withholding statements.

DO NOT:

- claim credit for tax withheld for other states.
- claim amounts marked social security or Medicare tax withheld.
- claim credit for federal tax withheld.
- include withholding statements from other tax years.

- write on or change or attempt to correct the amounts on your withholding statements.

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

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

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

Line 31 2004 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.

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.

Follow these instructions even if your spouse died in 2004 or in 2005 before filing a 2004 return.

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

Line 32 Earned Income Credit

If you qualify for the federal earned income credit and you have at least one qualifying child, you also qualify for the Wisconsin earned income credit. 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 32.

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

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

Step 2 Fill in the **federal earned income credit** from line 41a of federal Form 1040A or line 65a of federal Form 1040.

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

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

Step 4 Multiply the amount of your federal credit (Step 2) by the percentage determined in Step 3. Fill in the result on line 32. This is your Wisconsin earned income credit.



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

Note If the IRS is computing your federal earned income credit and you want the department to compute your Wisconsin earned income credit for you, fill in the number of qualifying children in the space provided on line 32. Write EIC in the space to the right of line 32. Complete your return through line 33 of Form 1A. Attach a copy of your federal return (Form 1040A or Form 1040) to your Form 1A.

Line 33 Homestead Credit

If you are claiming homestead credit, fill in on line 33 the amount of your credit from line 19 of Schedule H or line 14 of Schedule H-EZ, the homestead credit claim form. Attach your completed Schedule H or H-EZ to Form 1A.

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

■ Line 35 Amount You Overpaid

If line 34 is more than line 29, complete line 35 to determine the amount you overpaid.

Note If you were required to make estimated tax payments and you did not make such payments timely, you may owe what is called "underpayment interest." You may owe underpayment interest even if you are due a refund. Read the line 39 instructions to see if you owe underpayment interest. If you owe underpayment interest and you show an overpayment on line 35, reduce the amount on line 35 by the amount of underpayment interest on line 39.

■ Line 36 Refund

Fill in on line 36 the amount from line 35 that you want refunded to you.

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

■ Line 37 Amount of Line 35 to be Applied to your 2005 Estimated Tax

Fill in on line 37 the amount, if any, of the overpayment on line 35 you want applied to your 2005 estimated tax.

■ Line 38 Amount You Owe

If line 34 is less than line 29, complete line 38 to determine the amount you owe.

Note If the amount you owe with your return is \$200 or more, you may also owe what is called "underpayment interest." This is an interest charge that applies when you have not prepaid enough of your tax through withholding and/or estimated tax payments. Read the line 39 instructions to see if you owe underpayment interest. If you do, include the underpayment interest from line 39 in the amount you fill in on line 38.

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

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

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

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

Note If you do not pay your Wisconsin income tax, the department may certify the unpaid amount to the Treasury Offset Program. Under federal law, the U.S. Department of Treasury may reduce, or offset, any federal income tax refunds payable to you by the Internal Revenue Service (IRS) to satisfy unpaid state income tax debts. Any unpaid amount remains eligible for this offset until it is paid.

■ Line 39 Underpayment Interest

You may owe underpayment interest if the amount of Wisconsin income tax withheld from your wages was less than your tax liability, or if you had income that was not subject to withholding and you did not make timely estimated tax payments. In general, in each quarter of the year you should be paying enough tax through withholding payments and quarterly estimated tax payments to cover the taxes you expect to owe for the tax year. For more information on making estimated tax payments, see "Estimated Tax Payments Required for Next Year" on page 15.

Underpayment interest applies if:

- Line 38 is at least \$200 and it is more than 10% of the tax shown on your return, or
- You did not pay enough estimated tax by any of the due dates. This is true even if you are due a refund.

The "tax shown on your return" is the amount on line 23 minus the amounts on lines 32 and 33.

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 30 and 31 on 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 24 of 2003 Form 1A minus the amounts on lines 32 and 33.

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

Figuring Underpayment Interest

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

Fill in the underpayment interest from Schedule U on line 39. Add the amount of the underpayment interest to any tax due and fill in the total on line 38. If you are due a refund, subtract the underpayment interest from the overpayment you show on line 35. Attach Schedule U to your Form 1A.

■ Sign and Date Your Return

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

■ Attachments and Enclosures

- Enclose a copy of each of your withholding statements.
- If you owe an amount with your return, paper clip your payment to the front of Form 1A. No attachment is required if you are paying by credit card.
- If you are filing under an extension, see When to File/Extension of Time to File on page 3 for items you must attach.
- If you are claiming the earned income credit, attach a copy of federal Schedule EIC (and information on any third qualifying child) to Form 1A.
- If you claimed homestead credit, staple Schedule H or H-EZ behind Form 1A.

- *Persons divorced after June 20, 1996, who compute a refund* – If your divorce decree apportions any tax liability owed to the department to your former spouse, attach a copy of the decree to your Form 1A (or WI-Z). Write “Divorce decree” at the top of page 1 of your return to the left of the barcode. This will prevent your refund from being applied against such tax liability.
- *Persons divorced who file a joint return* – If your divorce decree apportions any refund to you or your former spouse, or between you and your former spouse, the department will issue the refund to the person(s) to whom the refund is awarded under the terms of the divorce. Attach a copy of the portion of your divorce decree that relates to the tax refund to your Form 1A (or WI-Z). Write “Divorce decree – apportion refund” at the top of page 1 of your return to the left of the barcode.
- If you are filing federal Form 8379, Injured Spouse Claim and Allocation, attach a copy to your Form 1A (or WI-Z). Write “Form 8379” at the top of page 1 of your return to the left of the barcode.

Note

Do not attach a copy of your federal return to Form 1A unless you are asking the department to compute your earned income credit.

■ Where to File

Mail your return to the Wisconsin Department of Revenue:

If: ▼	Use this address ▼
<i>refund or no tax due</i>	PO Box 59 Madison WI 53785-0001
<i>tax is due</i>	PO Box 268 Madison WI 53790-0001
<i>homestead credit claimed</i>	PO Box 34 Madison WI 53786-0001

Envelopes without enough postage will be returned to you by the post office. Your envelope may need additional postage if it contains more than five pages or is oversized (for example, it is over ¼” thick). Also, include your complete return address.

Penalties for Not Filing Returns or Filing Incorrect Returns

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

Note Estimated Tax Payments Required for Next Year?

If your 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.

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

Wisconsin Homestead Credit

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

- At least 18 years old on December 31, 2004,
- A Wisconsin resident for all of 2004,
- Not claimed as a dependent on anyone's 2004 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, and
- Had total household income, including wages, interest, social security, and income from certain other sources, below \$24,500 in 2004.

Use Schedule H or H-EZ to claim homestead credit. See page 3 for how to get Schedule H or H-EZ. These schedules are also available at many libraries.

Internal Revenue Service Adjustments

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

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

- (1) Including it with an amended return (Form 1X) that reflects the federal adjustments, or
- (2) Mailing the copy to: Wisconsin Department of Revenue, Audit Bureau, PO Box 8906, Madison WI 53708-8906.

Amended Returns

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

Armed Forces Personnel

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

For more information, get Publication 104, *Wisconsin Taxation of Military Personnel*. See page 3 for how to get this publication.

Death of a Taxpayer

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

If there is no estate to probate, a surviving heir may file the return for the person who

died. If there is an estate, the personal representative for the estate must file the return. The person filing the return should sign the return and indicate his or her relationship to the person who died (for example, "surviving heir" or "personal representative").

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

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

If you are 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 a completed Form I-804, *Claim for Decedent's Wisconsin Income Tax Refund*, to the address indicated above.

If your spouse died before 2004 and you have not remarried, you must file as single or, if you meet the qualifications, as head of household.

Requesting Copies of Your Returns

The Department of Revenue will provide copies of your returns for prior years. The cost is \$5 per return. You must make your request in person or in writing. Please call (608) 266-2890 for further information. You can also get a copy of Form P-521, *Request for Copy of Tax Return(s)*, from our Internet web site.

2004 Standard Deduction Table

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

2004 Tax Table for Forms 1A and WI-Z Filers

Use this Tax Table if your taxable income is less than \$100,000.
If \$100,000 or more, use the Tax Rate Schedules on page 23.

Example: Mr. and Mrs. Smith are filing a joint return. Their taxable income on line 16 of Form 1A is \$28,653. First, they find the \$28,000 heading in the table. Then they find the \$28,600-28,700 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and the filing status column meet is \$1,604. This is the tax amount they must write on line 17 of their return.

If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly
		Your tax is –	
28,500	28,600	1,662	1,597
28,600	28,700	1,669	1,604
28,700	28,800	1,675	1,610
28,800	28,900	1,682	1,617
28,900	29,000	1,688	1,623

If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly
		Your tax is –				Your tax is –				Your tax is –	
0	20	0	0	4,000				8,000			
20	40	1	1	4,000	4,100	186	186	8,000	8,100	370	370
40	100	3	3	4,100	4,200	191	191	8,100	8,200	375	375
100	200	7	7	4,200	4,300	196	196	8,200	8,300	380	380
200	300	12	12	4,300	4,400	200	200	8,300	8,400	384	384
300	400	16	16	4,400	4,500	205	205	8,400	8,500	389	389
400	500	21	21	4,500	4,600	209	209	8,500	8,600	393	393
500	600	25	25	4,600	4,700	214	214	8,600	8,700	399	398
600	700	30	30	4,700	4,800	219	219	8,700	8,800	405	403
700	800	35	35	4,800	4,900	223	223	8,800	8,900	411	407
800	900	39	39	4,900	5,000	228	228	8,900	9,000	417	412
900	1,000	44	44	5,000				9,000			
1,000	1,100	48	48	5,000	5,100	232	232	9,000	9,100	423	416
1,100	1,200	53	53	5,100	5,200	237	237	9,100	9,200	429	421
1,200	1,300	58	58	5,200	5,300	242	242	9,200	9,300	435	426
1,300	1,400	62	62	5,300	5,400	246	246	9,300	9,400	442	430
1,400	1,500	67	67	5,400	5,500	251	251	9,400	9,500	448	435
1,500	1,600	71	71	5,500	5,600	255	255	9,500	9,600	454	439
1,600	1,700	76	76	5,600	5,700	260	260	9,600	9,700	460	444
1,700	1,800	81	81	5,700	5,800	265	265	9,700	9,800	466	449
1,800	1,900	85	85	5,800	5,900	269	269	9,800	9,900	472	453
1,900	2,000	90	90	5,900	6,000	274	274	9,900	10,000	478	458
2,000				6,000				10,000			
2,000	2,100	94	94	6,000	6,100	278	278	10,000	10,100	485	462
2,100	2,200	99	99	6,100	6,200	283	283	10,100	10,200	491	467
2,200	2,300	104	104	6,200	6,300	288	288	10,200	10,300	497	472
2,300	2,400	108	108	6,300	6,400	292	292	10,300	10,400	503	476
2,400	2,500	113	113	6,400	6,500	297	297	10,400	10,500	509	481
2,500	2,600	117	117	6,500	6,600	301	301	10,500	10,600	515	485
2,600	2,700	122	122	6,600	6,700	306	306	10,600	10,700	522	490
2,700	2,800	127	127	6,700	6,800	311	311	10,700	10,800	528	495
2,800	2,900	131	131	6,800	6,900	315	315	10,800	10,900	534	499
2,900	3,000	136	136	6,900	7,000	320	320	10,900	11,000	540	504
3,000				7,000				11,000			
3,000	3,100	140	140	7,000	7,100	324	324	11,000	11,100	546	508
3,100	3,200	145	145	7,100	7,200	329	329	11,100	11,200	552	513
3,200	3,300	150	150	7,200	7,300	334	334	11,200	11,300	558	518
3,300	3,400	154	154	7,300	7,400	338	338	11,300	11,400	565	522
3,400	3,500	159	159	7,400	7,500	343	343	11,400	11,500	571	527
3,500	3,600	163	163	7,500	7,600	347	347	11,500	11,600	577	532
3,600	3,700	168	168	7,600	7,700	352	352	11,600	11,700	583	539
3,700	3,800	173	173	7,700	7,800	357	357	11,700	11,800	589	545
3,800	3,900	177	177	7,800	7,900	361	361	11,800	11,900	595	551
3,900	4,000	182	182	7,900	8,000	366	366	11,900	12,000	601	557

continued on next page

If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly
		Your tax is –				Your tax is –				Your tax is –	
12,000				18,000				24,000			
12,000	12,100	608	563	18,000	18,100	980	932	24,000	24,100	1,370	1,305
12,100	12,200	614	569	18,100	18,200	986	938	24,100	24,200	1,376	1,311
12,200	12,300	620	575	18,200	18,300	993	944	24,200	24,300	1,383	1,318
12,300	12,400	626	582	18,300	18,400	999	951	24,300	24,400	1,389	1,324
12,400	12,500	632	588	18,400	18,500	1,006	957	24,400	24,500	1,396	1,331
12,500	12,600	638	594	18,500	18,600	1,012	963	24,500	24,600	1,402	1,337
12,600	12,700	645	600	18,600	18,700	1,019	969	24,600	24,700	1,409	1,344
12,700	12,800	651	606	18,700	18,800	1,025	975	24,700	24,800	1,415	1,350
12,800	12,900	657	612	18,800	18,900	1,032	981	24,800	24,900	1,422	1,357
12,900	13,000	663	618	18,900	19,000	1,038	987	24,900	25,000	1,428	1,363
13,000				19,000				25,000			
13,000	13,100	669	625	19,000	19,100	1,045	994	25,000	25,100	1,435	1,370
13,100	13,200	675	631	19,100	19,200	1,051	1,000	25,100	25,200	1,441	1,376
13,200	13,300	681	637	19,200	19,300	1,058	1,006	25,200	25,300	1,448	1,383
13,300	13,400	688	643	19,300	19,400	1,064	1,012	25,300	25,400	1,454	1,389
13,400	13,500	694	649	19,400	19,500	1,071	1,018	25,400	25,500	1,461	1,396
13,500	13,600	700	655	19,500	19,600	1,077	1,024	25,500	25,600	1,467	1,402
13,600	13,700	706	662	19,600	19,700	1,084	1,031	25,600	25,700	1,474	1,409
13,700	13,800	712	668	19,700	19,800	1,090	1,037	25,700	25,800	1,480	1,415
13,800	13,900	718	674	19,800	19,900	1,097	1,043	25,800	25,900	1,487	1,422
13,900	14,000	724	680	19,900	20,000	1,103	1,049	25,900	26,000	1,493	1,428
14,000				20,000				26,000			
14,000	14,100	731	686	20,000	20,100	1,110	1,055	26,000	26,100	1,500	1,435
14,100	14,200	737	692	20,100	20,200	1,116	1,061	26,100	26,200	1,506	1,441
14,200	14,300	743	698	20,200	20,300	1,123	1,067	26,200	26,300	1,513	1,448
14,300	14,400	749	705	20,300	20,400	1,129	1,074	26,300	26,400	1,519	1,454
14,400	14,500	755	711	20,400	20,500	1,136	1,080	26,400	26,500	1,526	1,461
14,500	14,600	761	717	20,500	20,600	1,142	1,086	26,500	26,600	1,532	1,467
14,600	14,700	768	723	20,600	20,700	1,149	1,092	26,600	26,700	1,539	1,474
14,700	14,800	774	729	20,700	20,800	1,155	1,098	26,700	26,800	1,545	1,480
14,800	14,900	780	735	20,800	20,900	1,162	1,104	26,800	26,900	1,552	1,487
14,900	15,000	786	741	20,900	21,000	1,168	1,110	26,900	27,000	1,558	1,493
15,000				21,000				27,000			
15,000	15,100	792	748	21,000	21,100	1,175	1,117	27,000	27,100	1,565	1,500
15,100	15,200	798	754	21,100	21,200	1,181	1,123	27,100	27,200	1,571	1,506
15,200	15,300	804	760	21,200	21,300	1,188	1,129	27,200	27,300	1,578	1,513
15,300	15,400	811	766	21,300	21,400	1,194	1,135	27,300	27,400	1,584	1,519
15,400	15,500	817	772	21,400	21,500	1,201	1,141	27,400	27,500	1,591	1,526
15,500	15,600	823	778	21,500	21,600	1,207	1,147	27,500	27,600	1,597	1,532
15,600	15,700	829	785	21,600	21,700	1,214	1,154	27,600	27,700	1,604	1,539
15,700	15,800	835	791	21,700	21,800	1,220	1,160	27,700	27,800	1,610	1,545
15,800	15,900	841	797	21,800	21,900	1,227	1,166	27,800	27,900	1,617	1,552
15,900	16,000	847	803	21,900	22,000	1,233	1,172	27,900	28,000	1,623	1,558
16,000				22,000				28,000			
16,000	16,100	854	809	22,000	22,100	1,240	1,178	28,000	28,100	1,630	1,565
16,100	16,200	860	815	22,100	22,200	1,246	1,184	28,100	28,200	1,636	1,571
16,200	16,300	866	821	22,200	22,300	1,253	1,190	28,200	28,300	1,643	1,578
16,300	16,400	872	828	22,300	22,400	1,259	1,197	28,300	28,400	1,649	1,584
16,400	16,500	878	834	22,400	22,500	1,266	1,203	28,400	28,500	1,656	1,591
16,500	16,600	884	840	22,500	22,600	1,272	1,209	28,500	28,600	1,662	1,597
16,600	16,700	891	846	22,600	22,700	1,279	1,215	28,600	28,700	1,669	1,604
16,700	16,800	897	852	22,700	22,800	1,285	1,221	28,700	28,800	1,675	1,610
16,800	16,900	903	858	22,800	22,900	1,292	1,227	28,800	28,900	1,682	1,617
16,900	17,000	909	864	22,900	23,000	1,298	1,233	28,900	29,000	1,688	1,623
17,000				23,000				29,000			
17,000	17,100	915	871	23,000	23,100	1,305	1,240	29,000	29,100	1,695	1,630
17,100	17,200	921	877	23,100	23,200	1,311	1,246	29,100	29,200	1,701	1,636
17,200	17,300	928	883	23,200	23,300	1,318	1,253	29,200	29,300	1,708	1,643
17,300	17,400	934	889	23,300	23,400	1,324	1,259	29,300	29,400	1,714	1,649
17,400	17,500	941	895	23,400	23,500	1,331	1,266	29,400	29,500	1,721	1,656
17,500	17,600	947	901	23,500	23,600	1,337	1,272	29,500	29,600	1,727	1,662
17,600	17,700	954	908	23,600	23,700	1,344	1,279	29,600	29,700	1,734	1,669
17,700	17,800	960	914	23,700	23,800	1,350	1,285	29,700	29,800	1,740	1,675
17,800	17,900	967	920	23,800	23,900	1,357	1,292	29,800	29,900	1,747	1,682
17,900	18,000	973	926	23,900	24,000	1,363	1,298	29,900	30,000	1,753	1,688

If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly
		Your tax is –				Your tax is –				Your tax is –	
30,000				36,000				42,000			
30,000	30,100	1,760	1,695	36,000	36,100	2,150	2,085	42,000	42,100	2,540	2,475
30,100	30,200	1,766	1,701	36,100	36,200	2,156	2,091	42,100	42,200	2,546	2,481
30,200	30,300	1,773	1,708	36,200	36,300	2,163	2,098	42,200	42,300	2,553	2,488
30,300	30,400	1,779	1,714	36,300	36,400	2,169	2,104	42,300	42,400	2,559	2,494
30,400	30,500	1,786	1,721	36,400	36,500	2,176	2,111	42,400	42,500	2,566	2,501
30,500	30,600	1,792	1,727	36,500	36,600	2,182	2,117	42,500	42,600	2,572	2,507
30,600	30,700	1,799	1,734	36,600	36,700	2,189	2,124	42,600	42,700	2,579	2,514
30,700	30,800	1,805	1,740	36,700	36,800	2,195	2,130	42,700	42,800	2,585	2,520
30,800	30,900	1,812	1,747	36,800	36,900	2,202	2,137	42,800	42,900	2,592	2,527
30,900	31,000	1,818	1,753	36,900	37,000	2,208	2,143	42,900	43,000	2,598	2,533
31,000				37,000				43,000			
31,000	31,100	1,825	1,760	37,000	37,100	2,215	2,150	43,000	43,100	2,605	2,540
31,100	31,200	1,831	1,766	37,100	37,200	2,221	2,156	43,100	43,200	2,611	2,546
31,200	31,300	1,838	1,773	37,200	37,300	2,228	2,163	43,200	43,300	2,618	2,553
31,300	31,400	1,844	1,779	37,300	37,400	2,234	2,169	43,300	43,400	2,624	2,559
31,400	31,500	1,851	1,786	37,400	37,500	2,241	2,176	43,400	43,500	2,631	2,566
31,500	31,600	1,857	1,792	37,500	37,600	2,247	2,182	43,500	43,600	2,637	2,572
31,600	31,700	1,864	1,799	37,600	37,700	2,254	2,189	43,600	43,700	2,644	2,579
31,700	31,800	1,870	1,805	37,700	37,800	2,260	2,195	43,700	43,800	2,650	2,585
31,800	31,900	1,877	1,812	37,800	37,900	2,267	2,202	43,800	43,900	2,657	2,592
31,900	32,000	1,883	1,818	37,900	38,000	2,273	2,208	43,900	44,000	2,663	2,598
32,000				38,000				44,000			
32,000	32,100	1,890	1,825	38,000	38,100	2,280	2,215	44,000	44,100	2,670	2,605
32,100	32,200	1,896	1,831	38,100	38,200	2,286	2,221	44,100	44,200	2,676	2,611
32,200	32,300	1,903	1,838	38,200	38,300	2,293	2,228	44,200	44,300	2,683	2,618
32,300	32,400	1,909	1,844	38,300	38,400	2,299	2,234	44,300	44,400	2,689	2,624
32,400	32,500	1,916	1,851	38,400	38,500	2,306	2,241	44,400	44,500	2,696	2,631
32,500	32,600	1,922	1,857	38,500	38,600	2,312	2,247	44,500	44,600	2,702	2,637
32,600	32,700	1,929	1,864	38,600	38,700	2,319	2,254	44,600	44,700	2,709	2,644
32,700	32,800	1,935	1,870	38,700	38,800	2,325	2,260	44,700	44,800	2,715	2,650
32,800	32,900	1,942	1,877	38,800	38,900	2,332	2,267	44,800	44,900	2,722	2,657
32,900	33,000	1,948	1,883	38,900	39,000	2,338	2,273	44,900	45,000	2,728	2,663
33,000				39,000				45,000			
33,000	33,100	1,955	1,890	39,000	39,100	2,345	2,280	45,000	45,100	2,735	2,670
33,100	33,200	1,961	1,896	39,100	39,200	2,351	2,286	45,100	45,200	2,741	2,676
33,200	33,300	1,968	1,903	39,200	39,300	2,358	2,293	45,200	45,300	2,748	2,683
33,300	33,400	1,974	1,909	39,300	39,400	2,364	2,299	45,300	45,400	2,754	2,689
33,400	33,500	1,981	1,916	39,400	39,500	2,371	2,306	45,400	45,500	2,761	2,696
33,500	33,600	1,987	1,922	39,500	39,600	2,377	2,312	45,500	45,600	2,767	2,702
33,600	33,700	1,994	1,929	39,600	39,700	2,384	2,319	45,600	45,700	2,774	2,709
33,700	33,800	2,000	1,935	39,700	39,800	2,390	2,325	45,700	45,800	2,780	2,715
33,800	33,900	2,007	1,942	39,800	39,900	2,397	2,332	45,800	45,900	2,787	2,722
33,900	34,000	2,013	1,948	39,900	40,000	2,403	2,338	45,900	46,000	2,793	2,728
34,000				40,000				46,000			
34,000	34,100	2,020	1,955	40,000	40,100	2,410	2,345	46,000	46,100	2,800	2,735
34,100	34,200	2,026	1,961	40,100	40,200	2,416	2,351	46,100	46,200	2,806	2,741
34,200	34,300	2,033	1,968	40,200	40,300	2,423	2,358	46,200	46,300	2,813	2,748
34,300	34,400	2,039	1,974	40,300	40,400	2,429	2,364	46,300	46,400	2,819	2,754
34,400	34,500	2,046	1,981	40,400	40,500	2,436	2,371	46,400	46,500	2,826	2,761
34,500	34,600	2,052	1,987	40,500	40,600	2,442	2,377	46,500	46,600	2,832	2,767
34,600	34,700	2,059	1,994	40,600	40,700	2,449	2,384	46,600	46,700	2,839	2,774
34,700	34,800	2,065	2,000	40,700	40,800	2,455	2,390	46,700	46,800	2,845	2,780
34,800	34,900	2,072	2,007	40,800	40,900	2,462	2,397	46,800	46,900	2,852	2,787
34,900	35,000	2,078	2,013	40,900	41,000	2,468	2,403	46,900	47,000	2,858	2,793
35,000				41,000				47,000			
35,000	35,100	2,085	2,020	41,000	41,100	2,475	2,410	47,000	47,100	2,865	2,800
35,100	35,200	2,091	2,026	41,100	41,200	2,481	2,416	47,100	47,200	2,871	2,806
35,200	35,300	2,098	2,033	41,200	41,300	2,488	2,423	47,200	47,300	2,878	2,813
35,300	35,400	2,104	2,039	41,300	41,400	2,494	2,429	47,300	47,400	2,884	2,819
35,400	35,500	2,111	2,046	41,400	41,500	2,501	2,436	47,400	47,500	2,891	2,826
35,500	35,600	2,117	2,052	41,500	41,600	2,507	2,442	47,500	47,600	2,897	2,832
35,600	35,700	2,124	2,059	41,600	41,700	2,514	2,449	47,600	47,700	2,904	2,839
35,700	35,800	2,130	2,065	41,700	41,800	2,520	2,455	47,700	47,800	2,910	2,845
35,800	35,900	2,137	2,072	41,800	41,900	2,527	2,462	47,800	47,900	2,917	2,852
35,900	36,000	2,143	2,078	41,900	42,000	2,533	2,468	47,900	48,000	2,923	2,858

If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly
		Your tax is –				Your tax is –				Your tax is –	
48,000				54,000				60,000			
48,000	48,100	2,930	2,865	54,000	54,100	3,320	3,255	60,000	60,100	3,710	3,645
48,100	48,200	2,936	2,871	54,100	54,200	3,326	3,261	60,100	60,200	3,716	3,651
48,200	48,300	2,943	2,878	54,200	54,300	3,333	3,268	60,200	60,300	3,723	3,658
48,300	48,400	2,949	2,884	54,300	54,400	3,339	3,274	60,300	60,400	3,729	3,664
48,400	48,500	2,956	2,891	54,400	54,500	3,346	3,281	60,400	60,500	3,736	3,671
48,500	48,600	2,962	2,897	54,500	54,600	3,352	3,287	60,500	60,600	3,742	3,677
48,600	48,700	2,969	2,904	54,600	54,700	3,359	3,294	60,600	60,700	3,749	3,684
48,700	48,800	2,975	2,910	54,700	54,800	3,365	3,300	60,700	60,800	3,755	3,690
48,800	48,900	2,982	2,917	54,800	54,900	3,372	3,307	60,800	60,900	3,762	3,697
48,900	49,000	2,988	2,923	54,900	55,000	3,378	3,313	60,900	61,000	3,768	3,703
49,000				55,000				61,000			
49,000	49,100	2,995	2,930	55,000	55,100	3,385	3,320	61,000	61,100	3,775	3,710
49,100	49,200	3,001	2,936	55,100	55,200	3,391	3,326	61,100	61,200	3,781	3,716
49,200	49,300	3,008	2,943	55,200	55,300	3,398	3,333	61,200	61,300	3,788	3,723
49,300	49,400	3,014	2,949	55,300	55,400	3,404	3,339	61,300	61,400	3,794	3,729
49,400	49,500	3,021	2,956	55,400	55,500	3,411	3,346	61,400	61,500	3,801	3,736
49,500	49,600	3,027	2,962	55,500	55,600	3,417	3,352	61,500	61,600	3,807	3,742
49,600	49,700	3,034	2,969	55,600	55,700	3,424	3,359	61,600	61,700	3,814	3,749
49,700	49,800	3,040	2,975	55,700	55,800	3,430	3,365	61,700	61,800	3,820	3,755
49,800	49,900	3,047	2,982	55,800	55,900	3,437	3,372	61,800	61,900	3,827	3,762
49,900	50,000	3,053	2,988	55,900	56,000	3,443	3,378	61,900	62,000	3,833	3,768
50,000				56,000				62,000			
50,000	50,100	3,060	2,995	56,000	56,100	3,450	3,385	62,000	62,100	3,840	3,775
50,100	50,200	3,066	3,001	56,100	56,200	3,456	3,391	62,100	62,200	3,846	3,781
50,200	50,300	3,073	3,008	56,200	56,300	3,463	3,398	62,200	62,300	3,853	3,788
50,300	50,400	3,079	3,014	56,300	56,400	3,469	3,404	62,300	62,400	3,859	3,794
50,400	50,500	3,086	3,021	56,400	56,500	3,476	3,411	62,400	62,500	3,866	3,801
50,500	50,600	3,092	3,027	56,500	56,600	3,482	3,417	62,500	62,600	3,872	3,807
50,600	50,700	3,099	3,034	56,600	56,700	3,489	3,424	62,600	62,700	3,879	3,814
50,700	50,800	3,105	3,040	56,700	56,800	3,495	3,430	62,700	62,800	3,885	3,820
50,800	50,900	3,112	3,047	56,800	56,900	3,502	3,437	62,800	62,900	3,892	3,827
50,900	51,000	3,118	3,053	56,900	57,000	3,508	3,443	62,900	63,000	3,898	3,833
51,000				57,000				63,000			
51,000	51,100	3,125	3,060	57,000	57,100	3,515	3,450	63,000	63,100	3,905	3,840
51,100	51,200	3,131	3,066	57,100	57,200	3,521	3,456	63,100	63,200	3,911	3,846
51,200	51,300	3,138	3,073	57,200	57,300	3,528	3,463	63,200	63,300	3,918	3,853
51,300	51,400	3,144	3,079	57,300	57,400	3,534	3,469	63,300	63,400	3,924	3,859
51,400	51,500	3,151	3,086	57,400	57,500	3,541	3,476	63,400	63,500	3,931	3,866
51,500	51,600	3,157	3,092	57,500	57,600	3,547	3,482	63,500	63,600	3,937	3,872
51,600	51,700	3,164	3,099	57,600	57,700	3,554	3,489	63,600	63,700	3,944	3,879
51,700	51,800	3,170	3,105	57,700	57,800	3,560	3,495	63,700	63,800	3,950	3,885
51,800	51,900	3,177	3,112	57,800	57,900	3,567	3,502	63,800	63,900	3,957	3,892
51,900	52,000	3,183	3,118	57,900	58,000	3,573	3,508	63,900	64,000	3,963	3,898
52,000				58,000				64,000			
52,000	52,100	3,190	3,125	58,000	58,100	3,580	3,515	64,000	64,100	3,970	3,905
52,100	52,200	3,196	3,131	58,100	58,200	3,586	3,521	64,100	64,200	3,976	3,911
52,200	52,300	3,203	3,138	58,200	58,300	3,593	3,528	64,200	64,300	3,983	3,918
52,300	52,400	3,209	3,144	58,300	58,400	3,599	3,534	64,300	64,400	3,989	3,924
52,400	52,500	3,216	3,151	58,400	58,500	3,606	3,541	64,400	64,500	3,996	3,931
52,500	52,600	3,222	3,157	58,500	58,600	3,612	3,547	64,500	64,600	4,002	3,937
52,600	52,700	3,229	3,164	58,600	58,700	3,619	3,554	64,600	64,700	4,009	3,944
52,700	52,800	3,235	3,170	58,700	58,800	3,625	3,560	64,700	64,800	4,015	3,950
52,800	52,900	3,242	3,177	58,800	58,900	3,632	3,567	64,800	64,900	4,022	3,957
52,900	53,000	3,248	3,183	58,900	59,000	3,638	3,573	64,900	65,000	4,028	3,963
53,000				59,000				65,000			
53,000	53,100	3,255	3,190	59,000	59,100	3,645	3,580	65,000	65,100	4,035	3,970
53,100	53,200	3,261	3,196	59,100	59,200	3,651	3,586	65,100	65,200	4,041	3,976
53,200	53,300	3,268	3,203	59,200	59,300	3,658	3,593	65,200	65,300	4,048	3,983
53,300	53,400	3,274	3,209	59,300	59,400	3,664	3,599	65,300	65,400	4,054	3,989
53,400	53,500	3,281	3,216	59,400	59,500	3,671	3,606	65,400	65,500	4,061	3,996
53,500	53,600	3,287	3,222	59,500	59,600	3,677	3,612	65,500	65,600	4,067	4,002
53,600	53,700	3,294	3,229	59,600	59,700	3,684	3,619	65,600	65,700	4,074	4,009
53,700	53,800	3,300	3,235	59,700	59,800	3,690	3,625	65,700	65,800	4,080	4,015
53,800	53,900	3,307	3,242	59,800	59,900	3,697	3,632	65,800	65,900	4,087	4,022
53,900	54,000	3,313	3,248	59,900	60,000	3,703	3,638	65,900	66,000	4,093	4,028

If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly
		Your tax is –				Your tax is –				Your tax is –	
66,000				72,000				78,000			
66,000	66,100	4,100	4,035	72,000	72,100	4,490	4,425	78,000	78,100	4,880	4,815
66,100	66,200	4,106	4,041	72,100	72,200	4,496	4,431	78,100	78,200	4,886	4,821
66,200	66,300	4,113	4,048	72,200	72,300	4,503	4,438	78,200	78,300	4,893	4,828
66,300	66,400	4,119	4,054	72,300	72,400	4,509	4,444	78,300	78,400	4,899	4,834
66,400	66,500	4,126	4,061	72,400	72,500	4,516	4,451	78,400	78,500	4,906	4,841
66,500	66,600	4,132	4,067	72,500	72,600	4,522	4,457	78,500	78,600	4,912	4,847
66,600	66,700	4,139	4,074	72,600	72,700	4,529	4,464	78,600	78,700	4,919	4,854
66,700	66,800	4,145	4,080	72,700	72,800	4,535	4,470	78,700	78,800	4,925	4,860
66,800	66,900	4,152	4,087	72,800	72,900	4,542	4,477	78,800	78,900	4,932	4,867
66,900	67,000	4,158	4,093	72,900	73,000	4,548	4,483	78,900	79,000	4,938	4,873
67,000				73,000				79,000			
67,000	67,100	4,165	4,100	73,000	73,100	4,555	4,490	79,000	79,100	4,945	4,880
67,100	67,200	4,171	4,106	73,100	73,200	4,561	4,496	79,100	79,200	4,951	4,886
67,200	67,300	4,178	4,113	73,200	73,300	4,568	4,503	79,200	79,300	4,958	4,893
67,300	67,400	4,184	4,119	73,300	73,400	4,574	4,509	79,300	79,400	4,964	4,899
67,400	67,500	4,191	4,126	73,400	73,500	4,581	4,516	79,400	79,500	4,971	4,906
67,500	67,600	4,197	4,132	73,500	73,600	4,587	4,522	79,500	79,600	4,977	4,912
67,600	67,700	4,204	4,139	73,600	73,700	4,594	4,529	79,600	79,700	4,984	4,919
67,700	67,800	4,210	4,145	73,700	73,800	4,600	4,535	79,700	79,800	4,990	4,925
67,800	67,900	4,217	4,152	73,800	73,900	4,607	4,542	79,800	79,900	4,997	4,932
67,900	68,000	4,223	4,158	73,900	74,000	4,613	4,548	79,900	80,000	5,003	4,938
68,000				74,000				80,000			
68,000	68,100	4,230	4,165	74,000	74,100	4,620	4,555	80,000	80,100	5,010	4,945
68,100	68,200	4,236	4,171	74,100	74,200	4,626	4,561	80,100	80,200	5,016	4,951
68,200	68,300	4,243	4,178	74,200	74,300	4,633	4,568	80,200	80,300	5,023	4,958
68,300	68,400	4,249	4,184	74,300	74,400	4,639	4,574	80,300	80,400	5,029	4,964
68,400	68,500	4,256	4,191	74,400	74,500	4,646	4,581	80,400	80,500	5,036	4,971
68,500	68,600	4,262	4,197	74,500	74,600	4,652	4,587	80,500	80,600	5,042	4,977
68,600	68,700	4,269	4,204	74,600	74,700	4,659	4,594	80,600	80,700	5,049	4,984
68,700	68,800	4,275	4,210	74,700	74,800	4,665	4,600	80,700	80,800	5,055	4,990
68,800	68,900	4,282	4,217	74,800	74,900	4,672	4,607	80,800	80,900	5,062	4,997
68,900	69,000	4,288	4,223	74,900	75,000	4,678	4,613	80,900	81,000	5,068	5,003
69,000				75,000				81,000			
69,000	69,100	4,295	4,230	75,000	75,100	4,685	4,620	81,000	81,100	5,075	5,010
69,100	69,200	4,301	4,236	75,100	75,200	4,691	4,626	81,100	81,200	5,081	5,016
69,200	69,300	4,308	4,243	75,200	75,300	4,698	4,633	81,200	81,300	5,088	5,023
69,300	69,400	4,314	4,249	75,300	75,400	4,704	4,639	81,300	81,400	5,094	5,029
69,400	69,500	4,321	4,256	75,400	75,500	4,711	4,646	81,400	81,500	5,101	5,036
69,500	69,600	4,327	4,262	75,500	75,600	4,717	4,652	81,500	81,600	5,107	5,042
69,600	69,700	4,334	4,269	75,600	75,700	4,724	4,659	81,600	81,700	5,114	5,049
69,700	69,800	4,340	4,275	75,700	75,800	4,730	4,665	81,700	81,800	5,120	5,055
69,800	69,900	4,347	4,282	75,800	75,900	4,737	4,672	81,800	81,900	5,127	5,062
69,900	70,000	4,353	4,288	75,900	76,000	4,743	4,678	81,900	82,000	5,133	5,068
70,000				76,000				82,000			
70,000	70,100	4,360	4,295	76,000	76,100	4,750	4,685	82,000	82,100	5,140	5,075
70,100	70,200	4,366	4,301	76,100	76,200	4,756	4,691	82,100	82,200	5,146	5,081
70,200	70,300	4,373	4,308	76,200	76,300	4,763	4,698	82,200	82,300	5,153	5,088
70,300	70,400	4,379	4,314	76,300	76,400	4,769	4,704	82,300	82,400	5,159	5,094
70,400	70,500	4,386	4,321	76,400	76,500	4,776	4,711	82,400	82,500	5,166	5,101
70,500	70,600	4,392	4,327	76,500	76,600	4,782	4,717	82,500	82,600	5,172	5,107
70,600	70,700	4,399	4,334	76,600	76,700	4,789	4,724	82,600	82,700	5,179	5,114
70,700	70,800	4,405	4,340	76,700	76,800	4,795	4,730	82,700	82,800	5,185	5,120
70,800	70,900	4,412	4,347	76,800	76,900	4,802	4,737	82,800	82,900	5,192	5,127
70,900	71,000	4,418	4,353	76,900	77,000	4,808	4,743	82,900	83,000	5,198	5,133
71,000				77,000				83,000			
71,000	71,100	4,425	4,360	77,000	77,100	4,815	4,750	83,000	83,100	5,205	5,140
71,100	71,200	4,431	4,366	77,100	77,200	4,821	4,756	83,100	83,200	5,211	5,146
71,200	71,300	4,438	4,373	77,200	77,300	4,828	4,763	83,200	83,300	5,218	5,153
71,300	71,400	4,444	4,379	77,300	77,400	4,834	4,769	83,300	83,400	5,224	5,159
71,400	71,500	4,451	4,386	77,400	77,500	4,841	4,776	83,400	83,500	5,231	5,166
71,500	71,600	4,457	4,392	77,500	77,600	4,847	4,782	83,500	83,600	5,237	5,172
71,600	71,700	4,464	4,399	77,600	77,700	4,854	4,789	83,600	83,700	5,244	5,179
71,700	71,800	4,470	4,405	77,700	77,800	4,860	4,795	83,700	83,800	5,250	5,185
71,800	71,900	4,477	4,412	77,800	77,900	4,867	4,802	83,800	83,900	5,257	5,192
71,900	72,000	4,483	4,418	77,900	78,000	4,873	4,808	83,900	84,000	5,263	5,198

If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly
		Your tax is –				Your tax is –				Your tax is –	
84,000				90,000				96,000			
84,000	84,100	5,270	5,205	90,000	90,100	5,660	5,595	96,000	96,100	6,050	5,985
84,100	84,200	5,276	5,211	90,100	90,200	5,666	5,601	96,100	96,200	6,056	5,991
84,200	84,300	5,283	5,218	90,200	90,300	5,673	5,608	96,200	96,300	6,063	5,998
84,300	84,400	5,289	5,224	90,300	90,400	5,679	5,614	96,300	96,400	6,069	6,004
84,400	84,500	5,296	5,231	90,400	90,500	5,686	5,621	96,400	96,500	6,076	6,011
84,500	84,600	5,302	5,237	90,500	90,600	5,692	5,627	96,500	96,600	6,082	6,017
84,600	84,700	5,309	5,244	90,600	90,700	5,699	5,634	96,600	96,700	6,089	6,024
84,700	84,800	5,315	5,250	90,700	90,800	5,705	5,640	96,700	96,800	6,095	6,030
84,800	84,900	5,322	5,257	90,800	90,900	5,712	5,647	96,800	96,900	6,102	6,037
84,900	85,000	5,328	5,263	90,900	91,000	5,718	5,653	96,900	97,000	6,108	6,043
85,000				91,000				97,000			
85,000	85,100	5,335	5,270	91,000	91,100	5,725	5,660	97,000	97,100	6,115	6,050
85,100	85,200	5,341	5,276	91,100	91,200	5,731	5,666	97,100	97,200	6,121	6,056
85,200	85,300	5,348	5,283	91,200	91,300	5,738	5,673	97,200	97,300	6,128	6,063
85,300	85,400	5,354	5,289	91,300	91,400	5,744	5,679	97,300	97,400	6,134	6,069
85,400	85,500	5,361	5,296	91,400	91,500	5,751	5,686	97,400	97,500	6,141	6,076
85,500	85,600	5,367	5,302	91,500	91,600	5,757	5,692	97,500	97,600	6,147	6,082
85,600	85,700	5,374	5,309	91,600	91,700	5,764	5,699	97,600	97,700	6,154	6,089
85,700	85,800	5,380	5,315	91,700	91,800	5,770	5,705	97,700	97,800	6,160	6,095
85,800	85,900	5,387	5,322	91,800	91,900	5,777	5,712	97,800	97,900	6,167	6,102
85,900	86,000	5,393	5,328	91,900	92,000	5,783	5,718	97,900	98,000	6,173	6,108
86,000				92,000				98,000			
86,000	86,100	5,400	5,335	92,000	92,100	5,790	5,725	98,000	98,100	6,180	6,115
86,100	86,200	5,406	5,341	92,100	92,200	5,796	5,731	98,100	98,200	6,186	6,121
86,200	86,300	5,413	5,348	92,200	92,300	5,803	5,738	98,200	98,300	6,193	6,128
86,300	86,400	5,419	5,354	92,300	92,400	5,809	5,744	98,300	98,400	6,199	6,134
86,400	86,500	5,426	5,361	92,400	92,500	5,816	5,751	98,400	98,500	6,206	6,141
86,500	86,600	5,432	5,367	92,500	92,600	5,822	5,757	98,500	98,600	6,212	6,147
86,600	86,700	5,439	5,374	92,600	92,700	5,829	5,764	98,600	98,700	6,219	6,154
86,700	86,800	5,445	5,380	92,700	92,800	5,835	5,770	98,700	98,800	6,225	6,160
86,800	86,900	5,452	5,387	92,800	92,900	5,842	5,777	98,800	98,900	6,232	6,167
86,900	87,000	5,458	5,393	92,900	93,000	5,848	5,783	98,900	99,000	6,238	6,173
87,000				93,000				99,000			
87,000	87,100	5,465	5,400	93,000	93,100	5,855	5,790	99,000	99,100	6,245	6,180
87,100	87,200	5,471	5,406	93,100	93,200	5,861	5,796	99,100	99,200	6,251	6,186
87,200	87,300	5,478	5,413	93,200	93,300	5,868	5,803	99,200	99,300	6,258	6,193
87,300	87,400	5,484	5,419	93,300	93,400	5,874	5,809	99,300	99,400	6,264	6,199
87,400	87,500	5,491	5,426	93,400	93,500	5,881	5,816	99,400	99,500	6,271	6,206
87,500	87,600	5,497	5,432	93,500	93,600	5,887	5,822	99,500	99,600	6,277	6,212
87,600	87,700	5,504	5,439	93,600	93,700	5,894	5,829	99,600	99,700	6,284	6,219
87,700	87,800	5,510	5,445	93,700	93,800	5,900	5,835	99,700	99,800	6,290	6,225
87,800	87,900	5,517	5,452	93,800	93,900	5,907	5,842	99,800	99,900	6,297	6,232
87,900	88,000	5,523	5,458	93,900	94,000	5,913	5,848	99,900	100,000	6,303	6,238
88,000				94,000				<div style="border: 1px solid black; border-radius: 15px; padding: 10px; width: fit-content; margin: 0 auto;"> <p>\$100,000 or over – use the Tax Rate Schedules on page 23</p> </div>			
88,000	88,100	5,530	5,465	94,000	94,100	5,920	5,855				
88,100	88,200	5,536	5,471	94,100	94,200	5,926	5,861				
88,200	88,300	5,543	5,478	94,200	94,300	5,933	5,868				
88,300	88,400	5,549	5,484	94,300	94,400	5,939	5,874				
88,400	88,500	5,556	5,491	94,400	94,500	5,946	5,881				
88,500	88,600	5,562	5,497	94,500	94,600	5,952	5,887				
88,600	88,700	5,569	5,504	94,600	94,700	5,959	5,894				
88,700	88,800	5,575	5,510	94,700	94,800	5,965	5,900				
88,800	88,900	5,582	5,517	94,800	94,900	5,972	5,907				
88,900	89,000	5,588	5,523	94,900	95,000	5,978	5,913				
89,000				95,000							
89,000	89,100	5,595	5,530	95,000	95,100	5,985	5,920				
89,100	89,200	5,601	5,536	95,100	95,200	5,991	5,926				
89,200	89,300	5,608	5,543	95,200	95,300	5,998	5,933				
89,300	89,400	5,614	5,549	95,300	95,400	6,004	5,939				
89,400	89,500	5,621	5,556	95,400	95,500	6,011	5,946				
89,500	89,600	5,627	5,562	95,500	95,600	6,017	5,952				
89,600	89,700	5,634	5,569	95,600	95,700	6,024	5,959				
89,700	89,800	5,640	5,575	95,700	95,800	6,030	5,965				
89,800	89,900	5,647	5,582	95,800	95,900	6,037	5,972				
89,900	90,000	5,653	5,588	95,900	96,000	6,043	5,978				

Caution Use only if your taxable income (line 16 of Form 1A or line 6 of Form WI-Z) is \$100,000 or more. If less, use the Tax Table on pages 17-22.

Schedule X

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

If taxable income (Form 1A, line 16 or Form WI-Z, line 6) is:		Your tax (Form 1A, line 17 or Form WI-Z, line 7) is:	
<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 taxable income (Form 1A, line 16 or Form WI-Z, line 6) is:		Your tax (Form 1A, line 17 or Form WI-Z, line 7) is:	
<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

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

Table with 10 columns: School District, No., School District, No. Lists various Wisconsin school districts and their corresponding numbers.

*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

Table with 10 columns: School District, No., School District, No. Lists various Wisconsin school districts operating only elementary schools and their corresponding numbers.

2004 Wisconsin Income Tax TeleFile Worksheet

• Do not file Form 1A or WI-Z if you TeleFile.

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

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

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

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

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

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

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

D Can your parents (or someone else) claim you as a dependent on their 2004 tax return? Yes No

If married, can your spouse's parents (or someone else) claim him/her as a dependent on their 2004 tax return? Yes No

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

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

Check one box for each W-2.

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

F Did you (or your spouse if married) receive unemployment compensation in 2004? Yes No
If yes, fill in: (see page 28)

(1) Total unemployment compensation Dollars Only

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

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

NOW GO TO THE NEXT PAGE →



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

H (Before completing line H, see the instructions for line 19 of Form 1A for information on allowable rent and property taxes.)
 If you paid rent during 2004 for living quarters used as your primary residence or you paid property taxes during 2004 on your home, fill in the amount of:

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

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

(3) Property taxes paid on home in 2004

I If you made taxable purchases from out-of-state firms during 2004 and did not pay a sales and use tax, fill in the amount of these purchases (see the instructions for line 26 of Form 1A for information on taxable purchases) Dollars Only

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

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

L If you wish to donate to the Breast Cancer Research Program, fill in the amount you wish to donate. Your donation will decrease your refund or increase the amount you owe Dollars Only

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

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

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

N Amount of Your Refund
 OR
 Your Refund Amount

O Amount You Owe. Pay by April 15, 2005 (see page 28 for payment voucher)
 Amount You Owe

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

Q Fill in the date of your TeleFile call
 Filing Date

Keep this worksheet for your records – do not mail.

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

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

Who May TeleFile

You can file by phone if:

- Your filing status is single or married filing a joint return and you have no dependents. If married, you must be married to the same spouse as shown on your 2003 return.
- You (and your spouse if married) only had income from the following sources:
 - Wages, salaries, tips
 - Taxable scholarship or fellowship grants
 - Taxable interest income
 - Unemployment compensation

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

- You (and your spouse if married) do not have more than eight W-2s.
- You (and your spouse if married) were under age 65 on December 31, 2004.
- You (and your spouse if married) were a full-year Wisconsin resident for 2004.
- You do not claim any deductions (for example, a deduction for student loan interest or for military pay received by a member of the Reserves or National Guard).
- You do not claim any Wisconsin credits other than credit for Wisconsin tax withheld from wages, renter's and homeowner's school property tax credit, married couple credit, and the working families tax credit.
- You have use of a touch-tone telephone. (For best results, don't use a cellular or cordless phone or one with a keypad in the handset.)

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

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



How to TeleFile

- Fill in lines A through L on the Worksheet on page 25.
- Call TeleFile using a touch-tone phone. See worksheet for number. Long-distance charges will apply, if applicable.
- To STOP the filing of your return at any time, simply hang up. Your return will not be filed unless you confirm at the end of the call that you wish to file.
- TeleFile will tell you the numbers to write on lines M through O.
- When you have finished filing and the department has accepted your information, write down the confirmation number on line P of your worksheet.
- If you owe an additional amount, submit your payment by April 15, 2005, with the payment voucher (Form TPV) below. Payment should be submitted to the address shown on the payment voucher.

Need Help?

Round all amounts on the worksheet to the nearest dollar.

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

First person on the label *4-digit PIN*

T *****ECRLOT**RR001

WI ID#: 475 285 274 8

TAXPAYER TAXPAYER

JAMES P. HELEN A.

6543

16305 MAIN AVENUE, N.W.

ANYTOWN, WI 99999-9999

Line F. Fill in the total unemployment compensation paid to you in 2004. In order for TeleFile to determine how much of your unemployment compensation is taxable, you must indicate on line F(2) if you received any interest from U.S. government bonds. (**Note:** You will not be taxed on the U.S. government interest.)

TeleFile begins January 12, 2005, and ends October 17, 2005

▼ Cut Here And Mail With Your Payment ▼

2004

WISCONSIN TELEFILE PAYMENT VOUCHER

CODE 5

FORM
TPV

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

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

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