

# 1A, WI-Z, & TeleFile

Wisconsin income tax

## Instructions

2006

### E-Filing

A quick, easy and smart way to get your taxes DONE! See pages 2A and 3 for e-filing options.



### Free Tax Preparation Available

Commonly referred to as VITA, lower and moderate income individuals and the elderly can have their taxes prepared for free. See page 2B for more information.

### You Don't Have to Pay to Borrow Your Own Money

In 2004, more than 119,000 Wisconsin taxpayers paid an estimated \$29.7 MILLION in Refund Anticipation Loans (RAL) and associated fees. See page 2A for tips on how to avoid this situation.

### 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 pages 2B and 12 for more information.



### Paper clip your return

Refunds can be processed faster if you use paper clips instead of staples.

### Lower Your Rent or Property Taxes

The Homestead Credit lowers your rent or property taxes and applies if you were a full-year resident and paid property taxes or rent, with a household income of less than \$24,500. See pages 2C and 15 for more information.

### New for 2006

- **Donations** Three new designations are available for 2006. You may donate amounts for multiple sclerosis programs, the firefighters memorial, and prostate cancer research. See page 11.
- **Special conditions** A new Special Conditions box is located on the front of the forms. See page 4.
- **Third party designee** You may choose to designate a third party to discuss the processing of your return with the department. See page 14.

### Tax Tips

- **Amended returns** If after filing your return you find that there is an error on the return, this can be corrected by filing an amended return (Form 1X). See page 3 for information on how to obtain this form.
- **Do you have to make estimated tax payments for 2007?** If yes, and you do not receive the form in the mail, contact any department office or go to our web site at [www.revenue.wi.gov](http://www.revenue.wi.gov) to obtain a personalized copy of Form 1-ES.



To TeleFile, see pages 25-28.

Para asistencia gratuita en Español ver página 2C.

**Filing Deadline is Monday,  
April 16, 2007**

**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 2006.

Filing status	Age as of December 31, 2006	You must file if your gross income* (or total gross income of husband and wife) during 2006 was:
Single	Under 65 65 or older	\$9,160 or more \$9,410 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 - must use Form 1)
Head of household	Under 65 65 or older	\$11,630 or more \$11,880 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 2006 if:



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

- (1) Your gross income was more than \$850 and it included at least \$301 of unearned income, or
- (2) Your gross income (total unearned income and earned income) was more than –
  - \$8,460 if single
  - \$10,930 if head of household
  - \$15,240 if married filing jointly
  - \$7,240 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 2006 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 2006**

(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"> <li>• File federal Form 1040EZ <i>AND</i></li> <li>• Were a Wisconsin resident all year <i>AND</i></li> <li>• Were under age 65 on December 31, 2006, <i>AND</i></li> <li>• Do not have W-2s that include active duty military pay received as a member of the National Guard or Reserves <i>AND</i></li> <li>• Did not have interest income from state, municipal, or U.S. bonds <i>AND</i></li> <li>• Did not receive unemployment compensation <i>AND</i></li> <li>• Are not claiming any credits other than Wisconsin tax withheld from wages, renter's and homeowner's school property tax credit, working families tax credit, or the married couple credit <i>AND</i></li> <li>• Are not claiming Wisconsin homestead credit.</li> </ul> <p><b>Note</b> 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"> <li>• Were single all year or married and file a joint return or as head of household <i>AND</i></li> <li>• Were a Wisconsin resident all year <i>AND</i></li> <li>• Have income only from wages, salaries, tips, scholarships and fellowships, interest, dividends, capital gain distributions, unemployment compensation, social security, pensions, annuities, and IRAs <i>AND</i></li> <li>• Have no adjustments to income (except deductions for an IRA or student loan interest) <i>AND</i></li> <li>• Are not claiming the itemized deduction credit, credit for tax paid to another state, historic rehabilitation credit, venture capital credits, or credit for repayment of income previously taxed <i>AND</i></li> <li>• Are not subject to a Wisconsin penalty on an IRA, qualified retirement plan, or a Coverdell education or medical savings account.</li> </ul> <p><b>Exception</b> If you used federal Form 4972, you must file Form 1.</p>	<ul style="list-style-type: none"> <li>• Were a Wisconsin resident all year <i>AND</i></li> <li>• Were married and file a separate return, or were divorced during the year <i>OR</i></li> <li>• Have income which may not be reported on Form WI-Z or 1A (such as capital gain, rental, farm, or business income) <i>OR</i></li> <li>• Claim adjustments to income (such as for alimony paid, tuition expense, or disability income exclusion) <i>OR</i></li> <li>• Claim credit for itemized deductions, historic rehabilitation, venture capital investment, tax paid to another state, or repayment of income previously taxed <i>OR</i></li> <li>• Are subject to a Wisconsin penalty on an IRA, qualified retirement plan, or a Coverdell education or medical savings account <i>OR</i></li> <li>• Are subject to the alternative minimum tax.</li> </ul>	<ul style="list-style-type: none"> <li>• Were domiciled* in another state or country at any time during the year <i>OR</i></li> <li>• Are married filing a joint return and your spouse was domiciled* in another state or country at any time during the year.</li> </ul> <p>*Your domicile is your true, fixed, and permanent home to which, whenever absent, you intend to return. You can be physically present or residing in one locality but maintain your domicile in another.</p> <p>Your domicile, once established, does not change unless all three of the following circumstances occur or exist:</p> <ol style="list-style-type: none"> <li>(1) You intend to abandon your old domicile and take actions consistent with that intent, <i>AND</i></li> <li>(2) You intend to acquire a new domicile and take actions consistent with that intent, <i>AND</i></li> <li>(3) You are physically present in the new domicile.</li> </ol>

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

### A quick, easy, smart way to get your taxes done!

More than 67 million taxpayers in the U.S. e-filed last year. In Wisconsin alone, over 1.6 million returns were e-filed!

- **Quick** – No more last minute trips to the Post Office – just hit Send! Or tell your preparer “I want the safety and speed of *e-file*.” Did you know that 99% of all e-filers get their State refund within 3-5 business days and their IRS refund within 10 business days when they use direct deposit? Paper filers frequently have to wait 10-12 weeks for their paper refund check.
- **Easy** – Fill in the blanks and the computer software will lead you step-by-step through the program. It will even take care of all the math!
- **Smart** – The IRS and State provide you with an official acknowledgement that your return was received.
- **Convenient** – You can e-file any time of the day or night. Plus, if you owe money, you can e-file your return and designate any date on or before April 16 for the amount to be automatically withdrawn from your checking or savings account.

### Ways to e-file:

- **On-line software.** Visit the IRS web site ([www.irs.gov](http://www.irs.gov)) to find a list of approved on-line software providers. Many of the providers will file your federal return for free and if you choose they will instantaneously file your State return for a small fee.
- **Free-File.** Click on the State's Free-File program located at [www.revenue.wi.gov](http://www.revenue.wi.gov) to file your State return.
- **TeleFile.** Use your telephone to TeleFile your return. See page 25 of the Form 1A and WI-Z booklet for TeleFile instructions and toll-free TeleFile number.
- **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.

**FreeFile**  
WISCONSIN

## Don't Pay to Borrow Your Own Money

In 2004, more than 119,000 Wisconsin taxpayers paid an estimated \$29.7 MILLION in Refund Anticipation Loans (RAL) and associated fees. A RAL is not a quick

refund. It is actually a short-term loan with an average annual percentage rate (APR) of 512%.



Before electronic filing, when it would take several weeks to process a paper tax return, a RAL was an attractive, timely option to a family in need of money. But with today's electronic filing, you can receive your refund electronically within 3-5 days from the State and 10 days from the IRS. All at no cost to you. So keep all your eligible refund and do not become part of an unfortunate statistic.

### Here are some tips on how to avoid a RAL:

- **Open a checking or savings account.** If you do not have a checking or savings account, consider opening one so your refund can be electronically deposited. Many banks and/or credit unions will set up a checking or savings account for free.
- **E-file and request direct deposit.** When you e-file, request the IRS and the State to electronically deposit your refund directly into your checking or savings 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.
- **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 “Free Tax Preparation Available” article on page 2B.

## 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 EITC
- 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 \$110 in Wisconsin EITC
- 2 qualifying children, you are eligible to receive up to \$635 in Wisconsin EITC
- 3 or more qualifying children, you are eligible to receive up to \$1950 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:

- \$32,001 (\$34,001 if married filing jointly) if there is one qualifying child
- \$36,348 (\$38,348 if married filing jointly) if there is more than one qualifying child

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

## 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?**

- Low 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 2006 property tax bill (if you are a homeowner), and a record of any Wisconsin Works (W2) payments received in 2006
- Both spouses must be present to file a joint return

**VITA and TCE locations:**

- In Wisconsin, call or 1-800-829-1040
- On the web, visit [www.revenue.wi.gov](http://www.revenue.wi.gov) and type in "VITA sites" in the Search box
- Call the AARP at 1-888-227-7669

## Servicio en Español

La Temporada de Impuestos (Taxes) puede ser confusa. Puede ser aun más confusa si nuestro primer idioma no es el inglés. Pero ahora hay ayuda. Las siguientes organizaciones ofrecen asistencia gratis en español. Por favor llamar para los horarios.

UMOS, Inc.  
910 W. Mitchell St.  
Milwaukee, WI 53204  
(414) 389-6600

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

Centro Hispano  
835 W. Badger Road  
Madison, WI 53713  
(608) 255-3018

Algo nuevo este año: algunas preguntas frecuentes han sido traducidas al español. Se pueden encontrar las repuestas a esas preguntas en el vinculo (link) "En Español" en la columna izquierda de la página principal del Wisconsin Department of Revenue [www.revenue.wi.gov](http://www.revenue.wi.gov).

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

**If your total household income was less than \$24,500 for 2006, you may be eligible to claim the Homestead Credit if all the following qualifications are met:**

- A legal resident of Wisconsin for all of 2006, from January 1 through December 31
- Be 18 years of age or older on December 31, 2006
- Not claimed as a dependent on someone else's 2006 federal income tax return (Note: This limitation does not apply if you were 62 years of age or over on December 31, 2006)
- Your household income must have been less than \$24,500 for 2006
- You must have been the owner or renter of your Wisconsin homestead during 2006

Applying for the Homestead Credit is now easier! A majority of Homestead applicants are 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.



## State of Wisconsin Services That Can Help You and Your Family

**ACCESS** **ACCESS** allows Wisconsin residents to see if they might be eligible for and apply for health and nutrition benefits including FoodShare, Medicaid and BadgerCare. The tool also allows recipients to check their benefits and report changes online. Visit [www.access.wisconsin.gov](http://www.access.wisconsin.gov).

**FoodShare** **FoodShare Wisconsin** helps singles, couples and families with little or no income buy food. Apply online at [www.access.wisconsin.gov](http://www.access.wisconsin.gov) or call 1-800-362-3002.



**BadgerCare** provides health insurance for low income working families with children who are uninsured or who don't have access to health insurance. Apply online at [www.access.wisconsin.gov](http://www.access.wisconsin.gov) or call 1-800-362-3002.

**SENIORCARE™**  
Prescription Drugs for Wisconsin Seniors

**SeniorCare** is Wisconsin's prescription drug program for residents age 65 or older who have limited income and need help paying for their medications. For more information, visit [www.dhfs.wisconsin.gov/seniorcare](http://www.dhfs.wisconsin.gov/seniorcare) or call 1-800-657-2038.

**Community Relocation Initiative** gives elders or people with physical disabilities the choice to relocate from a nursing home to a community-based setting, if their care needs can be met. For more information, contact your county or tribal human services department.

**Medicaid** is health insurance for certain low income couples and families, including children under age 19, their parents or other caretakers, pregnant women and those who are elderly, blind or disabled. Apply online at [www.access.wisconsin.gov](http://www.access.wisconsin.gov) or call 1-800-362-3002.

## State of Wisconsin Services That Can Help You and Your Family

**Prescription Drug Assistance** The following programs are designed to keep prescription drugs accessible and affordable for Wisconsin residents:

**I-SAVE<sup>Rx</sup>** **I-Save** visit [www.i-saverx.net](http://www.i-saverx.net) or call 1-866-ISAVE33

- **BadgerRx Gold** visit [www.badgerrxgold.com](http://www.badgerrxgold.com) or call 866-809-9382
- **Canada Prescription Drug Helpline** visit [www.drugsavings.wi.gov](http://www.drugsavings.wi.gov)

**Elderly Benefit Specialists** provide free services to Wisconsin residents 60 years of age and older who need assistance in determining their eligibility for services, including the new Medicare Part D drug benefit. For more information, visit [www.dhfs.wisconsin.gov/aging](http://www.dhfs.wisconsin.gov/aging) or contact your county or tribal Elderly Benefit Specialist.

**Wisconsin WIC Program** The Special Supplemental Nutrition Program for Women, Infants and Children (WIC) provides nutritious foods, nutrition and breastfeeding information, and referrals to other health and nutrition services. For more information, visit [www.dhfs.wisconsin.gov/WIC](http://www.dhfs.wisconsin.gov/WIC) or call 1-800-722-2295.

**Wisconsin Home Energy Assistance Program (WHEAP)** provides a one time payment each heating season to assist lower income families with payment of heating and electric costs. WHEAP also helps address some household energy emergencies. For more information visit [www.homeenergyplus.wi.gov](http://www.homeenergyplus.wi.gov) or call 1-866-432-8947 (1-866 HEATWIS).



**Focus on Energy** encourages energy efficiency and use of renewable energy, to enhance the environment and ensure the future supply of energy for Wisconsin. For more information visit [www.focusonenergy.com](http://www.focusonenergy.com) or call 1-800-762-7077.



**Department of Agriculture, Trade and Consumer Protection** Take unwanted, potentially dangerous chemicals to a Wisconsin Clean Sweep in your county or municipality. Wisconsin Clean Sweep is a no- or low-cost disposal option. For more information on when and where the next Clean Sweep will be held in your area, visit the program web site at <http://datcp.state.wi.us> then search on 'clean sweep' or call the program at 608-224-4545.



**Department of Financial Institutions** *Money Smart Week Wisconsin* is the first-ever annual statewide financial literacy campaign attempted in the United States. *Money Smart Week Wisconsin* will help families, students, homeowners, businesspersons and other community members expand their opportunities through financial literacy. To learn more, visit [www.moneysmartwi.org](http://www.moneysmartwi.org).



**Department of Natural Resources** Learn about Wisconsin's great outdoors on the web with EEK! Brought to you by the Department of Natural Resources on [www.dnr.wi.gov/eeek](http://www.dnr.wi.gov/eeek). Kids, parents, and educators will find fun materials and activities here to enjoy learning to treasure Wisconsin's natural resources.



The **Managed Forest Law** provides property tax relief and the **Wisconsin Forest Landowner Grant Program** offers cost-sharing assistance for forestry practices. Contact your local Dept. of Natural Resources forester or visit <http://dnr.wi.gov/org/land/forestry/> for information.



The **Department of Regulation and Licensing** works to protect the citizens of Wisconsin by ensuring the safe and competent practice of the many health and business related professions we credential. To look up license holders, file a complaint or learn about being a savvy consumer visit our website at: <http://drl.wi.gov> or call 1-608-266-2112.



**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](http://www.dot.wisconsin.gov).



**Wisconsin Housing and Economic Development Authority (WHEDA)** offers long-term, below-market, fixed-rate financing for low- to moderate-income, first-time homebuyers, as well as fixed-interest home improvement loans. To learn more, visit [www.wheda.com](http://www.wheda.com) or call 1-800-334-6873.

**Wisconsin Shares Child Care Subsidy** helps families pay for child care costs so they can work or be involved in Wisconsin Works (W-2). Apply for Wisconsin Shares at the W-2 or county agency. For more information visit: [www.dwd.state.wi.us/dws/programs/childcare/wishares/default.htm](http://www.dwd.state.wi.us/dws/programs/childcare/wishares/default.htm)



**Wisconsin's Child Support Program** provides child support collection services to both parents. Services include establishing paternity; obtaining court orders, enforcing orders, reviewing orders, and processing payments. Parents who receive public assistance are automatically referred for child support services. All other parents may apply for services at their local county or tribal child support agency. For more information, visit <http://dwd.wisconsin.gov/bcs/>.



**Wisconsin Job Centers** serve job seekers and businesses, providing information on job openings and labor market trends, and access to training. To learn more, visit [www.wisconsinjobcenter.org](http://www.wisconsinjobcenter.org) or call 1-888-258-9966.

**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 2006.
- You claim the earned income credit or the veterans and surviving spouses property tax 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 5 working days. Checks may be issued in as few as 7 working days.

You may pay by electronic funds transfer if you file electronically. File early and schedule payment as late as April 16. Go to <http://www.revenue.wi.gov/faqs/pes/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.revenue.wi.gov](http://www.revenue.wi.gov). 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.revenue.wi.gov/eserv/city/index.html](http://www.revenue.wi.gov/eserv/city/index.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.revenue.wi.gov/eserv/webased.html](http://www.revenue.wi.gov/eserv/webased.html) or [www.revenue.wi.gov/eserv/offshelf.html](http://www.revenue.wi.gov/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.

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

Your return is due April 16, 2007. 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 16.

**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, enclose 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 6-month extension provision).

**Note** You will owe interest on any tax that you have not paid by April 16, 2007. This applies even though you may have an extension of time to file. If you do not file your return by April 16, 2007, 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 16, 2007. Submit the payment with a 2006 Wisconsin Form 1-ES. You can get this form at any Department of Revenue office. **(Exception** You will not be charged interest 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. See Special Conditions below.)

**New Special Conditions** A "Special Conditions" box is located to the right of the Filing Status section on page 1 of Forms 1A and WI-Z. If you have an extension of time to file due to service in support of Operation Iraqi Freedom in the United States, fill in "01" in the Special Conditions box. If you qualify for an extension because of service in a combat zone, fill in "02" in the box. If you qualify for an extension because of a presidentially-declared disaster, fill in "03" in the box and indicate the specific disaster on the line provided (for example, Hurricane Katrina).

**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](mailto:income@dor.state.wi.us)

Forms requests:  
 Mail Stop 5-77, PO Box 8949  
 (zip code 53708-8949)  
 phone: (608) 266-1961  
 Internet: [www.revenue.wi.gov](http://www.revenue.wi.gov)

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

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.revenue.wi.gov](http://www.revenue.wi.gov). From this web site, you can:

- Download forms, instructions, and publications.
- See answers to frequently asked questions.
- Send us comments or request help.
- 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 or (414) 227-4907 in Milwaukee or 1-866-WIS-RFND (1-866-947-7363) toll-free within the U.S. or Canada**

**Visit our Web Site:** [www.revenue.wi.gov](http://www.revenue.wi.gov)

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.

An automated response is available 24 hours a day, 7 days a week, when you call one of the numbers listed above. If you need to speak with a person, assistance is available Monday through Friday from 7:45 a.m. to 4:15 p.m. by calling (608) 266-2772 in Madison or (414) 227-4000 in Milwaukee (long-distance charges, if applicable, will apply).

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

## Form WI-Z

Instructions are on the back of the form.

## TeleFile

TeleFile 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.

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

**CAUTION** All references to federal forms on Forms 1A and WI-Z and instructions are based on drafts of federal forms available as of the date this booklet was sent to the printer. If any line number on the final federal form has changed, use the appropriate line on that final form.

### ■ Social Security Number

Fill in your social security number. Also fill in your spouse's social security number if married filing a joint return.

### ■ Name and Address

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 2005 and you are filing a joint return for 2006 with the same spouse, be sure to enter your names and social security numbers in the same order as on your 2005 return.

### ■ 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, 2006:

- 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, 2006, and did not remarry in 2006.

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

- You were married as of December 31, 2006, or
- Your spouse died in 2006 and you did not remarry in 2006, or

- Your spouse died in 2007 before filing a 2006 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 2006 may also be able to use this status.

If you do not have to file a federal return, contact any department 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 2006*. This publication has information on what income you must report.

### ■ 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. Checking the box will neither change your tax nor reduce your refund.

### ■ Tax District

Check the proper box and fill in the name of the Wisconsin city, village, or town in which you lived on December 31, 2006. Also fill in the name of the county.

### ■ 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, 2006.

### **New** ■ Special Conditions

Certain persons have to enter information in the Special Conditions section. See Special Conditions under When to File/Extension of Time to File on page 3, Death of a Taxpayer on page 23, and the instructions for enclosing a divorce decree and injured spouse form on pages 14 and 15 for information on when to complete this section. If more than one special condition applies, fill in "99" in the Special Conditions box.

### **Note** ■ Rounding Off to Whole Dollars

The form has preprinted zeros in the place used to enter cents. All amounts filled in the form should be rounded to the nearest dollar. To do so, drop amounts under 50 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. If completing the form by hand, 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 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 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 or 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 or line 2 of your Form 1040EZ.

#### Exceptions

- Interest from state and municipal bonds must be included on line 2. (If you were

Interest Worksheet

- 1. Interest from line 8a of your federal Form 1040A or 1040 or line 2 of Form 1040EZ . . . . . 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 2 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,
(12) Wisconsin professional football stadium bonds, and
(13) Wisconsin Aerospace Authority bonds.

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

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

Unemployment Compensation Worksheet

Check one box

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

- 1. Fill in unemployment compensation from line 13 of federal Form 1040A (line 3 of Form 1040EZ or line 19 of Form 1040) . 1. \_\_\_\_\_
2. Fill in your federal adjusted gross income from line 21 of federal Form 1040A (line 4 of Form 1040EZ or line 37 of Form 1040) . . . . . 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. \_\_\_\_\_

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.

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

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 your mutual fund advised 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 a loss or 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 2006, you may have to pay tax on some or all of it. To see if any of the unemployment compensation paid to you is taxable, fill in the Unemployment Compensation Worksheet at left.

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

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

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

- Up to 85% of social security benefits may be taxable on a federal return. Wisconsin does not tax any more than 50% of such benefits. If you had social security benefits that were taxable on your federal return, refer to your federal Social Security Benefits Worksheet. This worksheet is in the Form 1040A or

Form 1040 instructions. Is line 7 of your worksheet more than \$34,000 (\$44,000 if you are married filing a joint return)? 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 nontaxable amount.

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

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

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

\*From line 14b of federal Form 1040A or line 20b of Form 1040. If you used the Wisconsin Social Security Benefits Worksheet, 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 retirement payments 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.

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

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

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

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

The specific retirement systems are:

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

County Employees, Milwaukee Sheriff, and Wisconsin State Teachers retirement systems.

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

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

- Payments received as a result of voluntary tax-sheltered annuity deposits made in any of the retirement systems listed in A or B above.
- Payments received from any of the retirement systems listed in A or B 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.

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

- Payments from the federal Thrift Savings Plan.

**CAUTION** Your retirement benefits are exempt only if they are based on qualified membership in one of the retirement systems listed in A or B on page 6. Qualified membership is membership that began before January 1964 as explained on page 6. Any portion of your retirement benefit based on membership in other retirement systems (or based on employment that began after December 31, 1963) is taxable.

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

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

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

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

■ **Line 8 IRA Deduction**

Fill in on line 8 the amount from line 17 of your federal Form 1040A or line 32 of federal Form 1040.

**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. 300.

C. Add lines A and B. If total is less than \$850,  
fill in \$850 ..... 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. \_\_\_\_\_

■ **Line 9 Student Loan Interest Deduction**

Fill in on line 9 the amount from line 18 of your federal Form 1040A or line 33 of federal Form 1040.

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** below).

■ **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.

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.

■ **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.

If you or your spouse were age 65 or older on December 31, 2006, be sure to complete line 2 or 4 of the worksheet and line 15c of Form 1A. If you were born on January 1, 1942, you are considered to be age 65 at the end of 2006.

■ **Line 15 Deduction for Exemptions**

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

**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

**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, 2006\* ..... 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, 2006\* ..... 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 above.

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 Computation Worksheet 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 2006, 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 \$300. If you are married filing a joint return and both spouses qualify for the credit, each may claim up to \$300.

#### ■ Line 19 Renter's and Homeowner's School Property Tax Credit

You may claim a credit if you paid rent during 2006 for living quarters used as your primary residence OR you paid property taxes during 2006 on your home.

You are eligible for a credit whether or not you claim homestead credit on line 31.

**Note** You may *not* claim the school property tax credit if you (or your spouse) are claiming the veterans and surviving spouses property tax credit.

### 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 2006** Fill in on the appropriate line(s) the total rent that you paid in 2006 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 2006 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 2006.

For example, if you and two other persons rented an apartment and paid a total rent

of \$3,000 in 2006, 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).

#### ■ 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 2006** Fill in the amount of property taxes that you *paid* in 2006 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 2006.

Property taxes are further limited as follows:

- a. If you bought or sold your home during 2006, the property taxes of the seller and buyer are the taxes set forth for each in the closing agreement made at

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

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

- b. If you owned a mobile home during 2006, property taxes include the parking permit fees paid to your municipality and/or the personal property taxes paid on your mobile home. Payments for space rental should be filled in as rent on line 19a (line 8a on Form WI-Z).

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

**Step 2** Use the Homeowner's School Property Tax Credit Table on page 10 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).

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

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

\***Caution** The credit allowed certain persons may be less than the amount indicated. See "Special Cases" on page 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, leave line 20 blank (line 9 of Form WI-Z). You do not qualify for the working families tax credit.

**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 at left 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, leave line 20 blank (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.

**Working Families Tax Credit Worksheet**

Do **not** complete this worksheet if:

- Line 11 of Form 1A or line 1 of Form WI-Z is \$9,000 or less (\$18,000 or less if married filing a joint return).
- Line 11 of Form 1A or line 1 of Form WI-Z is \$10,000 or more (\$19,000 or more if married filing a joint return).
- You may be claimed as a dependent on another person's return.

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. \_\_\_\_\_

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 (Line 13 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 2006 on which sales and use tax was not charged? If yes, you must report Wisconsin sales and use tax on these purchases on line 25 of Form 1A (line 13 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 ( $\$300 \times 5\% = \$15$ ) on this purchase.

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

**Line 26 Donations**

You may designate amounts as a donation to one or more of the programs listed on lines 26a through 26g. Your donation will either reduce your refund or be added to tax due. Add the amounts on lines 26a through 26g and fill in the total on line 26h.

**Line 26a Endangered Resources Donation** With your gift, the Endangered Resources Program works to protect and manage native plant and animal species, natural communities and other natural features. Through the purchase and protection of 415 State Natural Areas, the Endangered Resources Program leads the way in restoration of populations and habitats of rare and endangered species and promotes appreciation, knowledge, and stewardship of endangered resources for present and future generations.

Your donation supports preservation and management of over 200 endangered and threatened Wisconsin plants and animals and our finest remaining examples of prairies, forests, and wetlands. All gifts (up to a total of \$364,000) will be matched by state general purpose revenue, which makes your gift twice as important.

Consider a gift of \$25, \$50, or \$75 or choose your own amount to fill in on the Endangered Resources line on your Wisconsin tax form. You can also send a check directly to: Endangered Resources Fund, PO Box 7921, Madison WI 53707.

**Line 26b Packers Football Stadium Donation** Your Packer football stadium donation will be used for maintenance and operating costs of the professional football stadium in Green Bay. Fill in the amount you want to donate on line 26b.

**Line 26c Breast Cancer Research Donation** Your breast cancer research 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 the amount you want to donate on line 26c.

**Line 26d Veterans Trust Fund Donation** Your donation to the Veterans Trust Fund will be used by the Wisconsin Department of Veterans Affairs for the benefit of veterans or their dependents. Fill in the amount you want to donate on line 26d.

<b>Worksheet for Computing Wisconsin Sales and Use Tax</b>	
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 25 of Form 1A (line 13 of Form WI-Z) .	\$ _____

**Sales and Use Tax Rate Chart**

In all Wisconsin counties except those shown in a through d below, the tax rate was 5.5% for all of 2006.			
a. If storage, use, or consumption in 2006 was in one of the following counties, the tax rate was 5.6%:			
Milwaukee	Ozaukee	Washington	
b. If storage, use, or consumption in 2006 was in one of the following counties, the tax rate was 5.1%:			
Racine	Waukesha		
c. If storage, use, or consumption in 2006 was in Florence County, the tax rate was 5% before July 1, 2006, and 5.5% on July 1, 2006, and after.			
d. If storage, use, or consumption in 2006 was in one of the following counties, the tax rate was 5%:			
Calumet	Kewaunee	Outagamie	Sheboygan
Clark	Manitowoc	Rock	Winnebago
Fond du Lac	Menominee		

**New** **Line 26e Multiple Sclerosis Donation** Donations will be forwarded to the National Multiple Sclerosis Society to be distributed to entities located in Wisconsin that operate health-related programs for people in Wisconsin with multiple sclerosis. Fill in the amount you want to donate on line 26e.

**New** **Line 26f Firefighters Memorial** You may donate an amount towards a firefighters memorial. Fill in the amount you want to donate on line 26f.

**New** **Line 26g Prostate Cancer Research Donation** Your prostate cancer research donation will be divided equally between the Medical College of Wisconsin, Inc., and the University of Wisconsin Comprehensive Cancer Center for prostate cancer research projects. Fill in the amount you want to donate on line 26g.

■ **Line 28 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 28. 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 statement, contact your employer or other payer.

■ **Line 29 2006 Estimated Tax Payments and Amount Applied from 2005 Return**

Fill in any payments you made on your estimated Wisconsin income tax (Form 1-ES) for 2006. Include any overpayment from your 2005 return that you were allowed as credit to your 2006 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 2005 returns that you and your spouse were allowed as credit to 2006 Wisconsin estimated tax.

Follow these instructions even if your spouse died in 2006 or in 2007 before filing a 2006 return.

**Name Change** If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, enclose a statement with Form 1A. On the statement, explain all the payments you and your spouse made for 2006 and the name(s) and social security number(s) under which you made them.

■ **Line 30 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 30.

**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 40a of federal Form 1040A or line 66a 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 30. This is your Wisconsin credit.

**Note** **Enclosure With Your Return** Enclose a copy of your federal Schedule EIC with Form 1A. The Schedule EIC requests information for two qualifying children. If you have a third qualifying child, also enclose 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 30. Write EIC in the space to the right of line 30. Complete your return through line 32. Enclose a copy of your federal return (Form 1040A or Form 1040) with Form 1A.

■ **Line 31 Homestead Credit**

If you are claiming homestead credit, fill in on line 31 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 32 Eligible Veterans and Surviving Spouses Property Tax Credit**

**Who May Claim the Credit** An eligible unremarried surviving spouse or an eligible veteran may claim the veterans and surviving spouses property tax credit.

An "eligible unremarried surviving spouse" means an unremarried surviving spouse of one of the following, as verified by the Wisconsin Department of Veterans Affairs:

- An individual who had served on active duty in the U.S. armed forces or in

forces incorporated as part of the U.S. armed forces, who was a resident of Wisconsin at the time of entry into active service, and who, while a resident of Wisconsin, died while on active duty.

- An individual who had served on active duty under honorable conditions in the U.S. armed forces or in forces incorporated as part of the U.S. armed forces; who was a resident of Wisconsin at the time of entry into active service; who was at least 65 years of age at the time of his or her death or would have been 65 years of age at the close of the year in which the death occurred; who was a resident of Wisconsin at the time of his or her death; and who had a service-connected disability rating of 100% under 38 USC 1114 or 1134.
- An individual who had served in the National Guard or a reserve component of the U.S. armed forces, who was a resident of Wisconsin at the time of entry into that service, and who, while a resident of Wisconsin, died in the line of duty while on active or inactive duty for training purposes.

“Eligible veteran” means an individual who is at least 65 years of age and who is verified by the Wisconsin Department of Veterans Affairs as meeting all of the following conditions:

- Served on active duty under honorable conditions in the U.S. armed forces or in forces incorporated in the U.S. armed forces.
- Was a resident of Wisconsin at the time of entry into active service.
- Is currently a resident of Wisconsin for purposes of receiving veterans benefits.
- Has a service-connected disability rating of 100% under 38 USC 1114 or 1134.

**Computing the Credit** The credit is equal to the property taxes paid during the year on the claimant’s principal dwelling in Wisconsin. The credit is based on real and personal property taxes, exclusive of special assessments, delinquent interest, and charges for service. Do not include any property taxes that are properly includable as a trade or business expense.

If the principal dwelling is owned by two or more persons or entities as joint tenants or tenants-in-common, use only that part of property taxes paid that reflects the ownership percentage of the claimant.

### Exceptions

- **Married filing a joint return** If property is owned by an eligible veteran and his/her spouse as joint tenants, tenants-in-common, or as marital property, the credit is based on 100% of property taxes paid on the principal dwelling.
- **Married filing a separate return** If property is owned by an eligible veteran and his/her spouse as joint tenants, tenants-in-common, or as marital property, each spouse may claim the credit based on their respective ownership interest in the eligible veteran’s principal dwelling.

If the principal dwelling is sold during the taxable year, the property taxes for the seller and buyer are the amount of the tax prorated to each in the closing agreement pertaining to the sale. If not provided in the closing agreement, the tax is prorated between the seller and buyer in proportion to months of ownership.

If you owned and lived in a mobile home as your principal dwelling, “property taxes” includes monthly mobile home parking permit fees you paid to the municipality.

“Principal dwelling” means any dwelling and the land surrounding it that is reasonably necessary for use of the dwelling as a primary dwelling. It may include a part of a multidwelling or multipurpose building and a part of the land upon which it is built that is used as the primary dwelling.

**Other Limitations** The credit must be claimed within 4 years of the unextended due date of the return. The credit is not allowed if you, or your spouse, claim the farmland tax relief credit, the school property tax credit, homestead credit, or farmland preservation credit.

### Verification of Eligibility for the Credit

If you did not claim the credit for 2005, before claiming the credit for 2006 you must request verification from the Wisconsin Department of Veterans Affairs indicating that you qualify for the credit. Use Form WDVA 2097 (which you can find in WDVA Brochure B0106) to submit your request, along with a copy of the veteran’s DD Form 214 and Veterans Administration disability award letter and, if applicable, the veteran’s death certificate, a marriage certificate, and a completed copy of Form WDVA 0001 (if the veteran never previously submitted one). The WDVA 0001 and the brochure are available from your county veterans service officer or on the Internet at

[www.dva.state.wi.us](http://www.dva.state.wi.us). You may submit these forms and supporting documents to your county veterans service officer or mail them to: Wisconsin Department of Veterans Affairs, 30 West Mifflin St, PO Box 7843, Madison WI 53707-7843. If you qualify, the Wisconsin Department of Veterans Affairs will send you a verification of your eligibility.

**Note** You do not have to obtain verification from the WDVA for 2006 if you previously received a verification for 2005. If you still qualify for the credit, you may claim the credit but do not have to enclose verification.

**Enclosures** Enclose a copy of your property tax bill, proof of payment, and a copy of the verification (if required) received from the Wisconsin Department of Veterans Affairs with your return.

### ■ Line 34 Amount You Overpaid

If line 33 is more than line 27, complete line 34 to determine the amount you overpaid.

**Note** If you were required to make estimated tax payments and you did not make such payments timely, you may owe what is called “underpayment interest.” You may owe underpayment interest even if you are due a refund. Read the line 38 instructions to see if you owe underpayment interest. If you owe underpayment interest and you show an overpayment on line 34, reduce the amount on line 34 by the amount of underpayment interest on line 38.

### ■ Line 35 Refund

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

**Note** If you are divorced, see Enclosures on page 14. You may be required to enclose a copy of your judgment of divorce with your return.

### ■ Line 36 Amount of Line 34 to be Applied to your 2007 Estimated Tax

Fill in on line 36 the amount, if any, of the overpayment on line 34 you want applied to your 2007 estimated tax.

### ■ Line 37 Amount You Owe

If line 33 is less than line 27, complete line 37 to determine the amount you owe.

**Note** If the amount you owe with your return is \$200 or more, you may also owe what is called “underpayment interest.”

This is an interest charge that applies when you have not prepaid enough of your tax through withholding and/or estimated tax payments. Read the line 38 instructions to see if you owe underpayment interest. If you do, include the underpayment interest from line 38 in the amount you fill in on line 37.

**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. A convenience fee of 2.5% (minimum of \$1) will be charged by the service provider based on the amount paid. You will be told what the fee is during the transaction and have the option to continue or cancel the transaction. **If you pay by credit card before filing your return**, enter on page 1 of Form 1A in the bottom left corner the confirmation number you were given at the end of the transaction and the tax amount you charged.

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

[www.officialpayments.com](http://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. Unpaid amounts remain eligible for this offset until paid.

### ■ Line 38 Underpayment Interest

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

Underpayment interest applies if:

- Line 37 is at least \$200 and it is more than 10% of the tax shown on your return, or
- You did not pay enough estimated tax by any of the due dates. This is true even if you are due a refund.

The "tax shown on your return" is the amount on line 24 minus the amounts on lines 30, 31, and 32.

**Exceptions** You will not owe underpayment interest if your 2005 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 2005 and you were a Wisconsin resident for all of 2005, or
2. The amounts on lines 28 and 29 on your 2006 return are at least as much as the tax shown on your 2005 return. Your estimated tax payments for 2006 must have been made on time and for the required amount.

The tax shown on your 2005 return is the amount on line 25 of 2005 Form 1A minus the amounts on lines 34, 35, and 36.

 If you meet one of the above exceptions or are enclosing Schedule U (see below) or an application for a waiver, check the box to the left of line 38.

### Figuring Underpayment Interest

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

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

### Third Party Designee

If you want to allow a tax preparer, family member, friend, or any other person you choose to discuss your 2006 tax return with the department, check the "Yes" box in the "Third Party Designee" area of your return. Also, fill in the designee's name, phone number, and any five digits the designee chooses as his or her personal identification number (PIN).

If you check the "Yes" box, you, and your spouse if filing a joint return, are authorizing the department to discuss with the designee any questions that may arise during the processing of your return. You are also authorizing the designee to:

- Give the department any information that is missing from your return,
- Call the department for information about the processing of your return or the status of your refund or payment(s), and
- Respond to certain department notices about math errors, offsets, and return preparation.

You are not authorizing the designee to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the department. If you want to expand the designee's authorization, you must submit Form A-222 (*Power of Attorney*).

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2007 tax return. This is April 15, 2008, for most people.

### ■ 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.

### ■ Enclosures

For faster refunds, do not staple your return. Only staple when Schedule H or H-EZ is included.

- Enclose a copy of each of your withholding statements.
- If you owe an amount, paper clip your payment to the front of Form 1A (unless 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 enclose.
- If you are claiming the earned income credit, enclose a copy of federal Schedule EIC (and information on any third qualifying child) with 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, enclose a copy of the decree with your Form 1A (or WI-Z). Fill in "04"

in the Special Conditions box on page 1 of Forms 1A and WI-Z. 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. Enclose a copy of the portion of your divorce decree that relates to the tax refund with your Form 1A (or WI-Z). Fill in “04” in the Special Conditions box on page 1 of Forms 1A and WI-Z.
- If you are filing federal Form 8379, Injured Spouse Claim and Allocation, enclose a copy with your Form 1A (or WI-Z). Fill in “05” in the Special Conditions box on page 1 of Forms 1A and WI-Z.

**Note** Do not enclose a copy of your federal return with Form 1A unless you want the department to compute your earned income credit.

#### ■ Where to File

Mail your return to the Wisconsin Department of Revenue:

If: ▼	Use this address ▼
<b>refund or no tax due</b>	PO Box 59 Madison WI 53785-0001
<b>tax is due</b>	PO Box 268 Madison WI 53790-0001
<b>homestead credit claimed</b>	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). Include your complete return address.

**Private Delivery Services** You can use certain private delivery services approved by the IRS to meet the timely filing rule. The approved private delivery services are listed in the instructions for your federal tax form. Items must be delivered to Wisconsin Department of Revenue, 2135 Rimrock Rd., Madison WI 53713. Private delivery services cannot deliver items to P.O. boxes. The private delivery service can tell you how to get written proof of the mailing date.

## Special Instructions

### 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.

If you must file Form 1-ES for 2007 and do not receive the form in the mail, contact any Department of Revenue office or go to the department’s web site at [www.revenue.wi.gov](http://www.revenue.wi.gov) to obtain a personalized copy of Form 1-ES.

### 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, 2006,
- A Wisconsin resident for all of 2006,
- Not claimed as a dependent on anyone’s 2006 tax return (unless you were 62 or older on December 31, 2006),
- Not living in tax-exempt public housing for all of 2006 (**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 2006.

You may not claim homestead credit if you (or your spouse) claim the veterans and surviving spouses property tax credit.

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.

### **Note** Estimated Tax Payments Required for Next Year?

If your 2007 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 2007 in installments beginning April 16, 2007, using Wisconsin Form 1-ES, or
- Increase the amount of income tax withheld from your 2007 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.

(continued on page 23)

## 2006 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 –		
<b>0</b>	<b>12,000</b>	8,460	15,240	10,930	<b>39,500</b>	<b>40,000</b>	5,154	10,764	5,154	<b>67,500</b>	<b>68,000</b>	1,794	5,226	1,794
<b>12,000</b>	<b>12,500</b>	8,454	15,240	10,919	<b>40,000</b>	<b>40,500</b>	5,094	10,665	5,094	<b>68,000</b>	<b>68,500</b>	1,734	5,128	1,734
<b>12,500</b>	<b>13,000</b>	8,394	15,240	10,806	<b>40,500</b>	<b>41,000</b>	5,034	10,566	5,034	<b>68,500</b>	<b>69,000</b>	1,674	5,029	1,674
<b>13,000</b>	<b>13,500</b>	8,334	15,240	10,694	<b>41,000</b>	<b>41,500</b>	4,974	10,468	4,974	<b>69,000</b>	<b>69,500</b>	1,614	4,930	1,614
<b>13,500</b>	<b>14,000</b>	8,274	15,240	10,581	<b>41,500</b>	<b>42,000</b>	4,914	10,369	4,914	<b>69,500</b>	<b>70,000</b>	1,554	4,831	1,554
<b>14,000</b>	<b>14,500</b>	8,214	15,240	10,468	<b>42,000</b>	<b>42,500</b>	4,854	10,270	4,854	<b>70,000</b>	<b>70,500</b>	1,494	4,732	1,494
<b>14,500</b>	<b>15,000</b>	8,154	15,240	10,356	<b>42,500</b>	<b>43,000</b>	4,794	10,171	4,794	<b>70,500</b>	<b>71,000</b>	1,434	4,633	1,434
<b>15,000</b>	<b>15,500</b>	8,094	15,240	10,243	<b>43,000</b>	<b>43,500</b>	4,734	10,072	4,734	<b>71,000</b>	<b>71,500</b>	1,374	4,534	1,374
<b>15,500</b>	<b>16,000</b>	8,034	15,240	10,131	<b>43,500</b>	<b>44,000</b>	4,674	9,973	4,674	<b>71,500</b>	<b>72,000</b>	1,314	4,435	1,314
<b>16,000</b>	<b>16,500</b>	7,974	15,240	10,018	<b>44,000</b>	<b>44,500</b>	4,614	9,874	4,614	<b>72,000</b>	<b>72,500</b>	1,254	4,336	1,254
<b>16,500</b>	<b>17,000</b>	7,914	15,240	9,906	<b>44,500</b>	<b>45,000</b>	4,554	9,775	4,554	<b>72,500</b>	<b>73,000</b>	1,194	4,237	1,194
<b>17,000</b>	<b>17,500</b>	7,854	15,214	9,793	<b>45,000</b>	<b>45,500</b>	4,494	9,676	4,494	<b>73,000</b>	<b>73,500</b>	1,134	4,139	1,134
<b>17,500</b>	<b>18,000</b>	7,794	15,115	9,680	<b>45,500</b>	<b>46,000</b>	4,434	9,578	4,434	<b>73,500</b>	<b>74,000</b>	1,074	4,040	1,074
<b>18,000</b>	<b>18,500</b>	7,734	15,017	9,568	<b>46,000</b>	<b>46,500</b>	4,374	9,479	4,374	<b>74,000</b>	<b>74,500</b>	1,014	3,941	1,014
<b>18,500</b>	<b>19,000</b>	7,674	14,918	9,455	<b>46,500</b>	<b>47,000</b>	4,314	9,380	4,314	<b>74,500</b>	<b>75,000</b>	954	3,842	954
<b>19,000</b>	<b>19,500</b>	7,614	14,819	9,343	<b>47,000</b>	<b>47,500</b>	4,254	9,281	4,254	<b>75,000</b>	<b>75,500</b>	894	3,743	894
<b>19,500</b>	<b>20,000</b>	7,554	14,720	9,230	<b>47,500</b>	<b>48,000</b>	4,194	9,182	4,194	<b>75,500</b>	<b>76,000</b>	834	3,644	834
<b>20,000</b>	<b>20,500</b>	7,494	14,621	9,118	<b>48,000</b>	<b>48,500</b>	4,134	9,083	4,134	<b>76,000</b>	<b>76,500</b>	774	3,545	774
<b>20,500</b>	<b>21,000</b>	7,434	14,522	9,005	<b>48,500</b>	<b>49,000</b>	4,074	8,984	4,074	<b>76,500</b>	<b>77,000</b>	714	3,446	714
<b>21,000</b>	<b>21,500</b>	7,374	14,423	8,892	<b>49,000</b>	<b>49,500</b>	4,014	8,885	4,014	<b>77,000</b>	<b>77,500</b>	654	3,347	654
<b>21,500</b>	<b>22,000</b>	7,314	14,324	8,780	<b>49,500</b>	<b>50,000</b>	3,954	8,786	3,954	<b>77,500</b>	<b>78,000</b>	594	3,249	594
<b>22,000</b>	<b>22,500</b>	7,254	14,225	8,667	<b>50,000</b>	<b>50,500</b>	3,894	8,688	3,894	<b>78,000</b>	<b>78,500</b>	534	3,150	534
<b>22,500</b>	<b>23,000</b>	7,194	14,126	8,555	<b>50,500</b>	<b>51,000</b>	3,834	8,589	3,834	<b>78,500</b>	<b>79,000</b>	474	3,051	474
<b>23,000</b>	<b>23,500</b>	7,134	14,028	8,442	<b>51,000</b>	<b>51,500</b>	3,774	8,490	3,774	<b>79,000</b>	<b>79,500</b>	414	2,952	414
<b>23,500</b>	<b>24,000</b>	7,074	13,929	8,330	<b>51,500</b>	<b>52,000</b>	3,714	8,391	3,714	<b>79,500</b>	<b>80,000</b>	354	2,853	354
<b>24,000</b>	<b>24,500</b>	7,014	13,830	8,217	<b>52,000</b>	<b>52,500</b>	3,654	8,292	3,654	<b>80,000</b>	<b>80,500</b>	294	2,754	294
<b>24,500</b>	<b>25,000</b>	6,954	13,731	8,104	<b>52,500</b>	<b>53,000</b>	3,594	8,193	3,594	<b>80,500</b>	<b>81,000</b>	234	2,655	234
<b>25,000</b>	<b>25,500</b>	6,894	13,632	7,992	<b>53,000</b>	<b>53,500</b>	3,534	8,094	3,534	<b>81,000</b>	<b>81,500</b>	174	2,556	174
<b>25,500</b>	<b>26,000</b>	6,834	13,533	7,879	<b>53,500</b>	<b>54,000</b>	3,474	7,995	3,474	<b>81,500</b>	<b>82,000</b>	114	2,457	114
<b>26,000</b>	<b>26,500</b>	6,774	13,434	7,767	<b>54,000</b>	<b>54,500</b>	3,414	7,896	3,414	<b>82,000</b>	<b>82,500</b>	54	2,359	54
<b>26,500</b>	<b>27,000</b>	6,714	13,335	7,654	<b>54,500</b>	<b>55,000</b>	3,354	7,798	3,354	<b>82,500</b>	<b>83,000</b>	0	2,260	0
<b>27,000</b>	<b>27,500</b>	6,654	13,236	7,541	<b>55,000</b>	<b>55,500</b>	3,294	7,699	3,294	<b>83,000</b>	<b>83,500</b>	0	2,161	0
<b>27,500</b>	<b>28,000</b>	6,594	13,138	7,429	<b>55,500</b>	<b>56,000</b>	3,234	7,600	3,234	<b>83,500</b>	<b>84,000</b>	0	2,062	0
<b>28,000</b>	<b>28,500</b>	6,534	13,039	7,316	<b>56,000</b>	<b>56,500</b>	3,174	7,501	3,174	<b>84,000</b>	<b>84,500</b>	0	1,963	0
<b>28,500</b>	<b>29,000</b>	6,474	12,940	7,204	<b>56,500</b>	<b>57,000</b>	3,114	7,402	3,114	<b>84,500</b>	<b>85,000</b>	0	1,864	0
<b>29,000</b>	<b>29,500</b>	6,414	12,841	7,091	<b>57,000</b>	<b>57,500</b>	3,054	7,303	3,054	<b>85,000</b>	<b>85,500</b>	0	1,765	0
<b>29,500</b>	<b>30,000</b>	6,354	12,742	6,979	<b>57,500</b>	<b>58,000</b>	2,994	7,204	2,994	<b>85,500</b>	<b>86,000</b>	0	1,666	0
<b>30,000</b>	<b>30,500</b>	6,294	12,643	6,866	<b>58,000</b>	<b>58,500</b>	2,934	7,105	2,934	<b>86,000</b>	<b>86,500</b>	0	1,567	0
<b>30,500</b>	<b>31,000</b>	6,234	12,544	6,753	<b>58,500</b>	<b>59,000</b>	2,874	7,006	2,874	<b>86,500</b>	<b>87,000</b>	0	1,469	0
<b>31,000</b>	<b>31,500</b>	6,174	12,445	6,641	<b>59,000</b>	<b>59,500</b>	2,814	6,908	2,814	<b>87,000</b>	<b>87,500</b>	0	1,370	0
<b>31,500</b>	<b>32,000</b>	6,114	12,346	6,528	<b>59,500</b>	<b>60,000</b>	2,754	6,809	2,754	<b>87,500</b>	<b>88,000</b>	0	1,271	0
<b>32,000</b>	<b>32,500</b>	6,054	12,248	6,416	<b>60,000</b>	<b>60,500</b>	2,694	6,710	2,694	<b>88,000</b>	<b>88,500</b>	0	1,172	0
<b>32,500</b>	<b>33,000</b>	5,994	12,149	6,303	<b>60,500</b>	<b>61,000</b>	2,634	6,611	2,634	<b>88,500</b>	<b>89,000</b>	0	1,073	0
<b>33,000</b>	<b>33,500</b>	5,934	12,050	6,191	<b>61,000</b>	<b>61,500</b>	2,574	6,512	2,574	<b>89,000</b>	<b>89,500</b>	0	974	0
<b>33,500</b>	<b>34,000</b>	5,874	11,951	6,078	<b>61,500</b>	<b>62,000</b>	2,514	6,413	2,514	<b>89,500</b>	<b>90,000</b>	0	875	0
<b>34,000</b>	<b>34,500</b>	5,814	11,852	5,965	<b>62,000</b>	<b>62,500</b>	2,454	6,314	2,454	<b>90,000</b>	<b>90,500</b>	0	776	0
<b>34,500</b>	<b>35,000</b>	5,754	11,753	5,853	<b>62,500</b>	<b>63,000</b>	2,394	6,215	2,394	<b>90,500</b>	<b>91,000</b>	0	677	0
<b>35,000</b>	<b>35,500</b>	5,694	11,654	5,740	<b>63,000</b>	<b>63,500</b>	2,334	6,116	2,334	<b>91,000</b>	<b>91,500</b>	0	579	0
<b>35,500</b>	<b>36,000</b>	5,634	11,555	5,634	<b>63,500</b>	<b>64,000</b>	2,274	6,018	2,274	<b>91,500</b>	<b>92,000</b>	0	480	0
<b>36,000</b>	<b>36,500</b>	5,574	11,456	5,574	<b>64,000</b>	<b>64,500</b>	2,214	5,919	2,214	<b>92,000</b>	<b>92,500</b>	0	381	0
<b>36,500</b>	<b>37,000</b>	5,514	11,358	5,514	<b>64,500</b>	<b>65,000</b>	2,154	5,820	2,154	<b>92,500</b>	<b>93,000</b>	0	282	0
<b>37,000</b>	<b>37,500</b>	5,454	11,259	5,454	<b>65,000</b>	<b>65,500</b>	2,094	5,721	2,094	<b>93,000</b>	<b>93,500</b>	0	183	0
<b>37,500</b>	<b>38,000</b>	5,394	11,160	5,394	<b>65,500</b>	<b>66,000</b>	2,034	5,622	2,034	<b>93,500</b>	<b>94,000</b>	0	84	0
<b>38,000</b>	<b>38,500</b>	5,334	11,061	5,334	<b>66,000</b>	<b>66,500</b>	1,974	5,523	1,974	<b>94,000</b>	<b>94,175</b>	0	17	0
<b>38,500</b>	<b>39,000</b>	5,274	10,962	5,274	<b>66,500</b>	<b>67,000</b>	1,914	5,424	1,914	<b>94,175</b>	<b>or more</b>	0	0	0
<b>39,000</b>	<b>39,500</b>	5,214	10,863	5,214	<b>67,000</b>	<b>67,500</b>	1,854	5,325	1,854					

## 2006 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 Computation Worksheet 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 \$1,587. 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 –	
<b>28,500</b>	<b>28,600</b>	1,650	1,581
<b>28,600</b>	<b>28,700</b>	1,656	<b>1,587</b>
<b>28,700</b>	<b>28,800</b>	1,663	1,594
<b>28,800</b>	<b>28,900</b>	1,669	1,600
<b>28,900</b>	<b>29,000</b>	1,676	1,607

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 –	
<b>0</b>	<b>20</b>	0	0	<b>4,000</b>				<b>8,000</b>			
<b>20</b>	<b>40</b>	1	1	<b>4,000</b>	<b>4,100</b>	186	186	<b>8,000</b>	<b>8,100</b>	370	370
<b>40</b>	<b>100</b>	3	3	<b>4,100</b>	<b>4,200</b>	191	191	<b>8,100</b>	<b>8,200</b>	375	375
<b>100</b>	<b>200</b>	7	7	<b>4,200</b>	<b>4,300</b>	196	196	<b>8,200</b>	<b>8,300</b>	380	380
<b>200</b>	<b>300</b>	12	12	<b>4,300</b>	<b>4,400</b>	200	200	<b>8,300</b>	<b>8,400</b>	384	384
<b>300</b>	<b>400</b>	16	16	<b>4,400</b>	<b>4,500</b>	205	205	<b>8,400</b>	<b>8,500</b>	389	389
<b>400</b>	<b>500</b>	21	21	<b>4,500</b>	<b>4,600</b>	209	209	<b>8,500</b>	<b>8,600</b>	393	393
<b>500</b>	<b>600</b>	25	25	<b>4,600</b>	<b>4,700</b>	214	214	<b>8,600</b>	<b>8,700</b>	398	398
<b>600</b>	<b>700</b>	30	30	<b>4,700</b>	<b>4,800</b>	219	219	<b>8,700</b>	<b>8,800</b>	403	403
<b>700</b>	<b>800</b>	35	35	<b>4,800</b>	<b>4,900</b>	223	223	<b>8,800</b>	<b>8,900</b>	407	407
<b>800</b>	<b>900</b>	39	39	<b>4,900</b>	<b>5,000</b>	228	228	<b>8,900</b>	<b>9,000</b>	412	412
<b>900</b>	<b>1,000</b>	44	44	<b>5,000</b>				<b>9,000</b>			
<b>1,000</b>	<b>1,100</b>	48	48	<b>5,000</b>	<b>5,100</b>	232	232	<b>9,000</b>	<b>9,100</b>	416	416
<b>1,100</b>	<b>1,200</b>	53	53	<b>5,100</b>	<b>5,200</b>	237	237	<b>9,100</b>	<b>9,200</b>	421	421
<b>1,200</b>	<b>1,300</b>	58	58	<b>5,200</b>	<b>5,300</b>	242	242	<b>9,200</b>	<b>9,300</b>	427	426
<b>1,300</b>	<b>1,400</b>	62	62	<b>5,300</b>	<b>5,400</b>	246	246	<b>9,300</b>	<b>9,400</b>	433	430
<b>1,400</b>	<b>1,500</b>	67	67	<b>5,400</b>	<b>5,500</b>	251	251	<b>9,400</b>	<b>9,500</b>	439	435
<b>1,500</b>	<b>1,600</b>	71	71	<b>5,500</b>	<b>5,600</b>	255	255	<b>9,500</b>	<b>9,600</b>	445	439
<b>1,600</b>	<b>1,700</b>	76	76	<b>5,600</b>	<b>5,700</b>	260	260	<b>9,600</b>	<b>9,700</b>	451	444
<b>1,700</b>	<b>1,800</b>	81	81	<b>5,700</b>	<b>5,800</b>	265	265	<b>9,700</b>	<b>9,800</b>	458	449
<b>1,800</b>	<b>1,900</b>	85	85	<b>5,800</b>	<b>5,900</b>	269	269	<b>9,800</b>	<b>9,900</b>	464	453
<b>1,900</b>	<b>2,000</b>	90	90	<b>5,900</b>	<b>6,000</b>	274	274	<b>9,900</b>	<b>10,000</b>	470	458
<b>2,000</b>				<b>6,000</b>				<b>10,000</b>			
<b>2,000</b>	<b>2,100</b>	94	94	<b>6,000</b>	<b>6,100</b>	278	278	<b>10,000</b>	<b>10,100</b>	476	462
<b>2,100</b>	<b>2,200</b>	99	99	<b>6,100</b>	<b>6,200</b>	283	283	<b>10,100</b>	<b>10,200</b>	482	467
<b>2,200</b>	<b>2,300</b>	104	104	<b>6,200</b>	<b>6,300</b>	288	288	<b>10,200</b>	<b>10,300</b>	488	472
<b>2,300</b>	<b>2,400</b>	108	108	<b>6,300</b>	<b>6,400</b>	292	292	<b>10,300</b>	<b>10,400</b>	495	476
<b>2,400</b>	<b>2,500</b>	113	113	<b>6,400</b>	<b>6,500</b>	297	297	<b>10,400</b>	<b>10,500</b>	501	481
<b>2,500</b>	<b>2,600</b>	117	117	<b>6,500</b>	<b>6,600</b>	301	301	<b>10,500</b>	<b>10,600</b>	507	485
<b>2,600</b>	<b>2,700</b>	122	122	<b>6,600</b>	<b>6,700</b>	306	306	<b>10,600</b>	<b>10,700</b>	513	490
<b>2,700</b>	<b>2,800</b>	127	127	<b>6,700</b>	<b>6,800</b>	311	311	<b>10,700</b>	<b>10,800</b>	519	495
<b>2,800</b>	<b>2,900</b>	131	131	<b>6,800</b>	<b>6,900</b>	315	315	<b>10,800</b>	<b>10,900</b>	525	499
<b>2,900</b>	<b>3,000</b>	136	136	<b>6,900</b>	<b>7,000</b>	320	320	<b>10,900</b>	<b>11,000</b>	531	504
<b>3,000</b>				<b>7,000</b>				<b>11,000</b>			
<b>3,000</b>	<b>3,100</b>	140	140	<b>7,000</b>	<b>7,100</b>	324	324	<b>11,000</b>	<b>11,100</b>	538	508
<b>3,100</b>	<b>3,200</b>	145	145	<b>7,100</b>	<b>7,200</b>	329	329	<b>11,100</b>	<b>11,200</b>	544	513
<b>3,200</b>	<b>3,300</b>	150	150	<b>7,200</b>	<b>7,300</b>	334	334	<b>11,200</b>	<b>11,300</b>	550	518
<b>3,300</b>	<b>3,400</b>	154	154	<b>7,300</b>	<b>7,400</b>	338	338	<b>11,300</b>	<b>11,400</b>	556	522
<b>3,400</b>	<b>3,500</b>	159	159	<b>7,400</b>	<b>7,500</b>	343	343	<b>11,400</b>	<b>11,500</b>	562	527
<b>3,500</b>	<b>3,600</b>	163	163	<b>7,500</b>	<b>7,600</b>	347	347	<b>11,500</b>	<b>11,600</b>	568	531
<b>3,600</b>	<b>3,700</b>	168	168	<b>7,600</b>	<b>7,700</b>	352	352	<b>11,600</b>	<b>11,700</b>	574	536
<b>3,700</b>	<b>3,800</b>	173	173	<b>7,700</b>	<b>7,800</b>	357	357	<b>11,700</b>	<b>11,800</b>	581	541
<b>3,800</b>	<b>3,900</b>	177	177	<b>7,800</b>	<b>7,900</b>	361	361	<b>11,800</b>	<b>11,900</b>	587	545
<b>3,900</b>	<b>4,000</b>	182	182	<b>7,900</b>	<b>8,000</b>	366	366	<b>11,900</b>	<b>12,000</b>	593	550

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 –	
<b>12,000</b>				<b>18,000</b>				<b>24,000</b>			
12,000	12,100	599	554	18,000	18,100	968	921	24,000	24,100	1,357	1,290
12,100	12,200	605	559	18,100	18,200	974	927	24,100	24,200	1,364	1,296
12,200	12,300	611	564	18,200	18,300	980	933	24,200	24,300	1,370	1,302
12,300	12,400	618	570	18,300	18,400	987	939	24,300	24,400	1,377	1,308
12,400	12,500	624	576	18,400	18,500	993	945	24,400	24,500	1,383	1,314
12,500	12,600	630	583	18,500	18,600	1,000	952	24,500	24,600	1,390	1,321
12,600	12,700	636	589	18,600	18,700	1,006	958	24,600	24,700	1,396	1,327
12,700	12,800	642	595	18,700	18,800	1,013	964	24,700	24,800	1,403	1,334
12,800	12,900	648	601	18,800	18,900	1,019	970	24,800	24,900	1,409	1,340
12,900	13,000	654	607	18,900	19,000	1,026	976	24,900	25,000	1,416	1,347
<b>13,000</b>				<b>19,000</b>				<b>25,000</b>			
13,000	13,100	661	613	19,000	19,100	1,032	982	25,000	25,100	1,422	1,353
13,100	13,200	667	619	19,100	19,200	1,039	988	25,100	25,200	1,429	1,360
13,200	13,300	673	626	19,200	19,300	1,045	995	25,200	25,300	1,435	1,366
13,300	13,400	679	632	19,300	19,400	1,052	1,001	25,300	25,400	1,442	1,373
13,400	13,500	685	638	19,400	19,500	1,058	1,007	25,400	25,500	1,448	1,379
13,500	13,600	691	644	19,500	19,600	1,065	1,013	25,500	25,600	1,455	1,386
13,600	13,700	697	650	19,600	19,700	1,071	1,019	25,600	25,700	1,461	1,392
13,700	13,800	704	656	19,700	19,800	1,078	1,025	25,700	25,800	1,468	1,399
13,800	13,900	710	663	19,800	19,900	1,084	1,032	25,800	25,900	1,474	1,405
13,900	14,000	716	669	19,900	20,000	1,091	1,038	25,900	26,000	1,481	1,412
<b>14,000</b>				<b>20,000</b>				<b>26,000</b>			
14,000	14,100	722	675	20,000	20,100	1,097	1,044	26,000	26,100	1,487	1,418
14,100	14,200	728	681	20,100	20,200	1,104	1,050	26,100	26,200	1,494	1,425
14,200	14,300	734	687	20,200	20,300	1,110	1,056	26,200	26,300	1,500	1,431
14,300	14,400	741	693	20,300	20,400	1,117	1,062	26,300	26,400	1,507	1,438
14,400	14,500	747	699	20,400	20,500	1,123	1,068	26,400	26,500	1,513	1,444
14,500	14,600	753	706	20,500	20,600	1,130	1,075	26,500	26,600	1,520	1,451
14,600	14,700	759	712	20,600	20,700	1,136	1,081	26,600	26,700	1,526	1,457
14,700	14,800	765	718	20,700	20,800	1,143	1,087	26,700	26,800	1,533	1,464
14,800	14,900	771	724	20,800	20,900	1,149	1,093	26,800	26,900	1,539	1,470
14,900	15,000	777	730	20,900	21,000	1,156	1,099	26,900	27,000	1,546	1,477
<b>15,000</b>				<b>21,000</b>				<b>27,000</b>			
15,000	15,100	784	736	21,000	21,100	1,162	1,105	27,000	27,100	1,552	1,483
15,100	15,200	790	742	21,100	21,200	1,169	1,111	27,100	27,200	1,559	1,490
15,200	15,300	796	749	21,200	21,300	1,175	1,118	27,200	27,300	1,565	1,496
15,300	15,400	802	755	21,300	21,400	1,182	1,124	27,300	27,400	1,572	1,503
15,400	15,500	808	761	21,400	21,500	1,188	1,130	27,400	27,500	1,578	1,509
15,500	15,600	814	767	21,500	21,600	1,195	1,136	27,500	27,600	1,585	1,516
15,600	15,700	820	773	21,600	21,700	1,201	1,142	27,600	27,700	1,591	1,522
15,700	15,800	827	779	21,700	21,800	1,208	1,148	27,700	27,800	1,598	1,529
15,800	15,900	833	786	21,800	21,900	1,214	1,155	27,800	27,900	1,604	1,535
15,900	16,000	839	792	21,900	22,000	1,221	1,161	27,900	28,000	1,611	1,542
<b>16,000</b>				<b>22,000</b>				<b>28,000</b>			
16,000	16,100	845	798	22,000	22,100	1,227	1,167	28,000	28,100	1,617	1,548
16,100	16,200	851	804	22,100	22,200	1,234	1,173	28,100	28,200	1,624	1,555
16,200	16,300	857	810	22,200	22,300	1,240	1,179	28,200	28,300	1,630	1,561
16,300	16,400	864	816	22,300	22,400	1,247	1,185	28,300	28,400	1,637	1,568
16,400	16,500	870	822	22,400	22,500	1,253	1,191	28,400	28,500	1,643	1,574
16,500	16,600	876	829	22,500	22,600	1,260	1,198	28,500	28,600	1,650	1,581
16,600	16,700	882	835	22,600	22,700	1,266	1,204	28,600	28,700	1,656	1,587
16,700	16,800	888	841	22,700	22,800	1,273	1,210	28,700	28,800	1,663	1,594
16,800	16,900	894	847	22,800	22,900	1,279	1,216	28,800	28,900	1,669	1,600
16,900	17,000	900	853	22,900	23,000	1,286	1,222	28,900	29,000	1,676	1,607
<b>17,000</b>				<b>23,000</b>				<b>29,000</b>			
17,000	17,100	907	859	23,000	23,100	1,292	1,228	29,000	29,100	1,682	1,613
17,100	17,200	913	865	23,100	23,200	1,299	1,234	29,100	29,200	1,689	1,620
17,200	17,300	919	872	23,200	23,300	1,305	1,241	29,200	29,300	1,695	1,626
17,300	17,400	925	878	23,300	23,400	1,312	1,247	29,300	29,400	1,702	1,633
17,400	17,500	931	884	23,400	23,500	1,318	1,253	29,400	29,500	1,708	1,639
17,500	17,600	937	890	23,500	23,600	1,325	1,259	29,500	29,600	1,715	1,646
17,600	17,700	943	896	23,600	23,700	1,331	1,265	29,600	29,700	1,721	1,652
17,700	17,800	950	902	23,700	23,800	1,338	1,271	29,700	29,800	1,728	1,659
17,800	17,900	956	909	23,800	23,900	1,344	1,278	29,800	29,900	1,734	1,665
17,900	18,000	962	915	23,900	24,000	1,351	1,284	29,900	30,000	1,741	1,672

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 –	
<b>30,000</b>				<b>36,000</b>				<b>42,000</b>			
30,000	30,100	1,747	1,678	36,000	36,100	2,137	2,068	42,000	42,100	2,527	2,458
30,100	30,200	1,754	1,685	36,100	36,200	2,144	2,075	42,100	42,200	2,534	2,465
30,200	30,300	1,760	1,691	36,200	36,300	2,150	2,081	42,200	42,300	2,540	2,471
30,300	30,400	1,767	1,698	36,300	36,400	2,157	2,088	42,300	42,400	2,547	2,478
30,400	30,500	1,773	1,704	36,400	36,500	2,163	2,094	42,400	42,500	2,553	2,484
30,500	30,600	1,780	1,711	36,500	36,600	2,170	2,101	42,500	42,600	2,560	2,491
30,600	30,700	1,786	1,717	36,600	36,700	2,176	2,107	42,600	42,700	2,566	2,497
30,700	30,800	1,793	1,724	36,700	36,800	2,183	2,114	42,700	42,800	2,573	2,504
30,800	30,900	1,799	1,730	36,800	36,900	2,189	2,120	42,800	42,900	2,579	2,510
30,900	31,000	1,806	1,737	36,900	37,000	2,196	2,127	42,900	43,000	2,586	2,517
<b>31,000</b>				<b>37,000</b>				<b>43,000</b>			
31,000	31,100	1,812	1,743	37,000	37,100	2,202	2,133	43,000	43,100	2,592	2,523
31,100	31,200	1,819	1,750	37,100	37,200	2,209	2,140	43,100	43,200	2,599	2,530
31,200	31,300	1,825	1,756	37,200	37,300	2,215	2,146	43,200	43,300	2,605	2,536
31,300	31,400	1,832	1,763	37,300	37,400	2,222	2,153	43,300	43,400	2,612	2,543
31,400	31,500	1,838	1,769	37,400	37,500	2,228	2,159	43,400	43,500	2,618	2,549
31,500	31,600	1,845	1,776	37,500	37,600	2,235	2,166	43,500	43,600	2,625	2,556
31,600	31,700	1,851	1,782	37,600	37,700	2,241	2,172	43,600	43,700	2,631	2,562
31,700	31,800	1,858	1,789	37,700	37,800	2,248	2,179	43,700	43,800	2,638	2,569
31,800	31,900	1,864	1,795	37,800	37,900	2,254	2,185	43,800	43,900	2,644	2,575
31,900	32,000	1,871	1,802	37,900	38,000	2,261	2,192	43,900	44,000	2,651	2,582
<b>32,000</b>				<b>38,000</b>				<b>44,000</b>			
32,000	32,100	1,877	1,808	38,000	38,100	2,267	2,198	44,000	44,100	2,657	2,588
32,100	32,200	1,884	1,815	38,100	38,200	2,274	2,205	44,100	44,200	2,664	2,595
32,200	32,300	1,890	1,821	38,200	38,300	2,280	2,211	44,200	44,300	2,670	2,601
32,300	32,400	1,897	1,828	38,300	38,400	2,287	2,218	44,300	44,400	2,677	2,608
32,400	32,500	1,903	1,834	38,400	38,500	2,293	2,224	44,400	44,500	2,683	2,614
32,500	32,600	1,910	1,841	38,500	38,600	2,300	2,231	44,500	44,600	2,690	2,621
32,600	32,700	1,916	1,847	38,600	38,700	2,306	2,237	44,600	44,700	2,696	2,627
32,700	32,800	1,923	1,854	38,700	38,800	2,313	2,244	44,700	44,800	2,703	2,634
32,800	32,900	1,929	1,860	38,800	38,900	2,319	2,250	44,800	44,900	2,709	2,640
32,900	33,000	1,936	1,867	38,900	39,000	2,326	2,257	44,900	45,000	2,716	2,647
<b>33,000</b>				<b>39,000</b>				<b>45,000</b>			
33,000	33,100	1,942	1,873	39,000	39,100	2,332	2,263	45,000	45,100	2,722	2,653
33,100	33,200	1,949	1,880	39,100	39,200	2,339	2,270	45,100	45,200	2,729	2,660
33,200	33,300	1,955	1,886	39,200	39,300	2,345	2,276	45,200	45,300	2,735	2,666
33,300	33,400	1,962	1,893	39,300	39,400	2,352	2,283	45,300	45,400	2,742	2,673
33,400	33,500	1,968	1,899	39,400	39,500	2,358	2,289	45,400	45,500	2,748	2,679
33,500	33,600	1,975	1,906	39,500	39,600	2,365	2,296	45,500	45,600	2,755	2,686
33,600	33,700	1,981	1,912	39,600	39,700	2,371	2,302	45,600	45,700	2,761	2,692
33,700	33,800	1,988	1,919	39,700	39,800	2,378	2,309	45,700	45,800	2,768	2,699
33,800	33,900	1,994	1,925	39,800	39,900	2,384	2,315	45,800	45,900	2,774	2,705
33,900	34,000	2,001	1,932	39,900	40,000	2,391	2,322	45,900	46,000	2,781	2,712
<b>34,000</b>				<b>40,000</b>				<b>46,000</b>			
34,000	34,100	2,007	1,938	40,000	40,100	2,397	2,328	46,000	46,100	2,787	2,718
34,100	34,200	2,014	1,945	40,100	40,200	2,404	2,335	46,100	46,200	2,794	2,725
34,200	34,300	2,020	1,951	40,200	40,300	2,410	2,341	46,200	46,300	2,800	2,731
34,300	34,400	2,027	1,958	40,300	40,400	2,417	2,348	46,300	46,400	2,807	2,738
34,400	34,500	2,033	1,964	40,400	40,500	2,423	2,354	46,400	46,500	2,813	2,744
34,500	34,600	2,040	1,971	40,500	40,600	2,430	2,361	46,500	46,600	2,820	2,751
34,600	34,700	2,046	1,977	40,600	40,700	2,436	2,367	46,600	46,700	2,826	2,757
34,700	34,800	2,053	1,984	40,700	40,800	2,443	2,374	46,700	46,800	2,833	2,764
34,800	34,900	2,059	1,990	40,800	40,900	2,449	2,380	46,800	46,900	2,839	2,770
34,900	35,000	2,066	1,997	40,900	41,000	2,456	2,387	46,900	47,000	2,846	2,777
<b>35,000</b>				<b>41,000</b>				<b>47,000</b>			
35,000	35,100	2,072	2,003	41,000	41,100	2,462	2,393	47,000	47,100	2,852	2,783
35,100	35,200	2,079	2,010	41,100	41,200	2,469	2,400	47,100	47,200	2,859	2,790
35,200	35,300	2,085	2,016	41,200	41,300	2,475	2,406	47,200	47,300	2,865	2,796
35,300	35,400	2,092	2,023	41,300	41,400	2,482	2,413	47,300	47,400	2,872	2,803
35,400	35,500	2,098	2,029	41,400	41,500	2,488	2,419	47,400	47,500	2,878	2,809
35,500	35,600	2,105	2,036	41,500	41,600	2,495	2,426	47,500	47,600	2,885	2,816
35,600	35,700	2,111	2,042	41,600	41,700	2,501	2,432	47,600	47,700	2,891	2,822
35,700	35,800	2,118	2,049	41,700	41,800	2,508	2,439	47,700	47,800	2,898	2,829
35,800	35,900	2,124	2,055	41,800	41,900	2,514	2,445	47,800	47,900	2,904	2,835
35,900	36,000	2,131	2,062	41,900	42,000	2,521	2,452	47,900	48,000	2,911	2,842

## 2006 Tax Table for Forms 1A and WI-Z Filers – continued

If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 16 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly
		Your tax is –				Your tax is –				Your tax is –	
<b>48,000</b>				<b>54,000</b>				<b>60,000</b>			
48,000	48,100	2,917	2,848	54,000	54,100	3,307	3,238	60,000	60,100	3,697	3,628
48,100	48,200	2,924	2,855	54,100	54,200	3,314	3,245	60,100	60,200	3,704	3,635
48,200	48,300	2,930	2,861	54,200	54,300	3,320	3,251	60,200	60,300	3,710	3,641
48,300	48,400	2,937	2,868	54,300	54,400	3,327	3,258	60,300	60,400	3,717	3,648
48,400	48,500	2,943	2,874	54,400	54,500	3,333	3,264	60,400	60,500	3,723	3,654
48,500	48,600	2,950	2,881	54,500	54,600	3,340	3,271	60,500	60,600	3,730	3,661
48,600	48,700	2,956	2,887	54,600	54,700	3,346	3,277	60,600	60,700	3,736	3,667
48,700	48,800	2,963	2,894	54,700	54,800	3,353	3,284	60,700	60,800	3,743	3,674
48,800	48,900	2,969	2,900	54,800	54,900	3,359	3,290	60,800	60,900	3,749	3,680
48,900	49,000	2,976	2,907	54,900	55,000	3,366	3,297	60,900	61,000	3,756	3,687
<b>49,000</b>				<b>55,000</b>				<b>61,000</b>			
49,000	49,100	2,982	2,913	55,000	55,100	3,372	3,303	61,000	61,100	3,762	3,693
49,100	49,200	2,989	2,920	55,100	55,200	3,379	3,310	61,100	61,200	3,769	3,700
49,200	49,300	2,995	2,926	55,200	55,300	3,385	3,316	61,200	61,300	3,775	3,706
49,300	49,400	3,002	2,933	55,300	55,400	3,392	3,323	61,300	61,400	3,782	3,713
49,400	49,500	3,008	2,939	55,400	55,500	3,398	3,329	61,400	61,500	3,788	3,719
49,500	49,600	3,015	2,946	55,500	55,600	3,405	3,336	61,500	61,600	3,795	3,726
49,600	49,700	3,021	2,952	55,600	55,700	3,411	3,342	61,600	61,700	3,801	3,732
49,700	49,800	3,028	2,959	55,700	55,800	3,418	3,349	61,700	61,800	3,808	3,739
49,800	49,900	3,034	2,965	55,800	55,900	3,424	3,355	61,800	61,900	3,814	3,745
49,900	50,000	3,041	2,972	55,900	56,000	3,431	3,362	61,900	62,000	3,821	3,752
<b>50,000</b>				<b>56,000</b>				<b>62,000</b>			
50,000	50,100	3,047	2,978	56,000	56,100	3,437	3,368	62,000	62,100	3,827	3,758
50,100	50,200	3,054	2,985	56,100	56,200	3,444	3,375	62,100	62,200	3,834	3,765
50,200	50,300	3,060	2,991	56,200	56,300	3,450	3,381	62,200	62,300	3,840	3,771
50,300	50,400	3,067	2,998	56,300	56,400	3,457	3,388	62,300	62,400	3,847	3,778
50,400	50,500	3,073	3,004	56,400	56,500	3,463	3,394	62,400	62,500	3,853	3,784
50,500	50,600	3,080	3,011	56,500	56,600	3,470	3,401	62,500	62,600	3,860	3,791
50,600	50,700	3,086	3,017	56,600	56,700	3,476	3,407	62,600	62,700	3,866	3,797
50,700	50,800	3,093	3,024	56,700	56,800	3,483	3,414	62,700	62,800	3,873	3,804
50,800	50,900	3,099	3,030	56,800	56,900	3,489	3,420	62,800	62,900	3,879	3,810
50,900	51,000	3,106	3,037	56,900	57,000	3,496	3,427	62,900	63,000	3,886	3,817
<b>51,000</b>				<b>57,000</b>				<b>63,000</b>			
51,000	51,100	3,112	3,043	57,000	57,100	3,502	3,433	63,000	63,100	3,892	3,823
51,100	51,200	3,119	3,050	57,100	57,200	3,509	3,440	63,100	63,200	3,899	3,830
51,200	51,300	3,125	3,056	57,200	57,300	3,515	3,446	63,200	63,300	3,905	3,836
51,300	51,400	3,132	3,063	57,300	57,400	3,522	3,453	63,300	63,400	3,912	3,843
51,400	51,500	3,138	3,069	57,400	57,500	3,528	3,459	63,400	63,500	3,918	3,849
51,500	51,600	3,145	3,076	57,500	57,600	3,535	3,466	63,500	63,600	3,925	3,856
51,600	51,700	3,151	3,082	57,600	57,700	3,541	3,472	63,600	63,700	3,931	3,862
51,700	51,800	3,158	3,089	57,700	57,800	3,548	3,479	63,700	63,800	3,938	3,869
51,800	51,900	3,164	3,095	57,800	57,900	3,554	3,485	63,800	63,900	3,944	3,875
51,900	52,000	3,171	3,102	57,900	58,000	3,561	3,492	63,900	64,000	3,951	3,882
<b>52,000</b>				<b>58,000</b>				<b>64,000</b>			
52,000	52,100	3,177	3,108	58,000	58,100	3,567	3,498	64,000	64,100	3,957	3,888
52,100	52,200	3,184	3,115	58,100	58,200	3,574	3,505	64,100	64,200	3,964	3,895
52,200	52,300	3,190	3,121	58,200	58,300	3,580	3,511	64,200	64,300	3,970	3,901
52,300	52,400	3,197	3,128	58,300	58,400	3,587	3,518	64,300	64,400	3,977	3,908
52,400	52,500	3,203	3,134	58,400	58,500	3,593	3,524	64,400	64,500	3,983	3,914
52,500	52,600	3,210	3,141	58,500	58,600	3,600	3,531	64,500	64,600	3,990	3,921
52,600	52,700	3,216	3,147	58,600	58,700	3,606	3,537	64,600	64,700	3,996	3,927
52,700	52,800	3,223	3,154	58,700	58,800	3,613	3,544	64,700	64,800	4,003	3,934
52,800	52,900	3,229	3,160	58,800	58,900	3,619	3,550	64,800	64,900	4,009	3,940
52,900	53,000	3,236	3,167	58,900	59,000	3,626	3,557	64,900	65,000	4,016	3,947
<b>53,000</b>				<b>59,000</b>				<b>65,000</b>			
53,000	53,100	3,242	3,173	59,000	59,100	3,632	3,563	65,000	65,100	4,022	3,953
53,100	53,200	3,249	3,180	59,100	59,200	3,639	3,570	65,100	65,200	4,029	3,960
53,200	53,300	3,255	3,186	59,200	59,300	3,645	3,576	65,200	65,300	4,035	3,966
53,300	53,400	3,262	3,193	59,300	59,400	3,652	3,583	65,300	65,400	4,042	3,973
53,400	53,500	3,268	3,199	59,400	59,500	3,658	3,589	65,400	65,500	4,048	3,979
53,500	53,600	3,275	3,206	59,500	59,600	3,665	3,596	65,500	65,600	4,055	3,986
53,600	53,700	3,281	3,212	59,600	59,700	3,671	3,602	65,600	65,700	4,061	3,992
53,700	53,800	3,288	3,219	59,700	59,800	3,678	3,609	65,700	65,800	4,068	3,999
53,800	53,900	3,294	3,225	59,800	59,900	3,684	3,615	65,800	65,900	4,074	4,005
53,900	54,000	3,301	3,232	59,900	60,000	3,691	3,622	65,900	66,000	4,081	4,012

continued on page 21

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 –	
<b>66,000</b>				<b>72,000</b>				<b>78,000</b>			
66,000	66,100	4,087	4,018	72,000	72,100	4,477	4,408	78,000	78,100	4,867	4,798
66,100	66,200	4,094	4,025	72,100	72,200	4,484	4,415	78,100	78,200	4,874	4,805
66,200	66,300	4,100	4,031	72,200	72,300	4,490	4,421	78,200	78,300	4,880	4,811
66,300	66,400	4,107	4,038	72,300	72,400	4,497	4,428	78,300	78,400	4,887	4,818
66,400	66,500	4,113	4,044	72,400	72,500	4,503	4,434	78,400	78,500	4,893	4,824
66,500	66,600	4,120	4,051	72,500	72,600	4,510	4,441	78,500	78,600	4,900	4,831
66,600	66,700	4,126	4,057	72,600	72,700	4,516	4,447	78,600	78,700	4,906	4,837
66,700	66,800	4,133	4,064	72,700	72,800	4,523	4,454	78,700	78,800	4,913	4,844
66,800	66,900	4,139	4,070	72,800	72,900	4,529	4,460	78,800	78,900	4,919	4,850
66,900	67,000	4,146	4,077	72,900	73,000	4,536	4,467	78,900	79,000	4,926	4,857
<b>67,000</b>				<b>73,000</b>				<b>79,000</b>			
67,000	67,100	4,152	4,083	73,000	73,100	4,542	4,473	79,000	79,100	4,932	4,863
67,100	67,200	4,159	4,090	73,100	73,200	4,549	4,480	79,100	79,200	4,939	4,870
67,200	67,300	4,165	4,096	73,200	73,300	4,555	4,486	79,200	79,300	4,945	4,876
67,300	67,400	4,172	4,103	73,300	73,400	4,562	4,493	79,300	79,400	4,952	4,883
67,400	67,500	4,178	4,109	73,400	73,500	4,568	4,499	79,400	79,500	4,958	4,889
67,500	67,600	4,185	4,116	73,500	73,600	4,575	4,506	79,500	79,600	4,965	4,896
67,600	67,700	4,191	4,122	73,600	73,700	4,581	4,512	79,600	79,700	4,971	4,902
67,700	67,800	4,198	4,129	73,700	73,800	4,588	4,519	79,700	79,800	4,978	4,909
67,800	67,900	4,204	4,135	73,800	73,900	4,594	4,525	79,800	79,900	4,984	4,915
67,900	68,000	4,211	4,142	73,900	74,000	4,601	4,532	79,900	80,000	4,991	4,922
<b>68,000</b>				<b>74,000</b>				<b>80,000</b>			
68,000	68,100	4,217	4,148	74,000	74,100	4,607	4,538	80,000	80,100	4,997	4,928
68,100	68,200	4,224	4,155	74,100	74,200	4,614	4,545	80,100	80,200	5,004	4,935
68,200	68,300	4,230	4,161	74,200	74,300	4,620	4,551	80,200	80,300	5,010	4,941
68,300	68,400	4,237	4,168	74,300	74,400	4,627	4,558	80,300	80,400	5,017	4,948
68,400	68,500	4,243	4,174	74,400	74,500	4,633	4,564	80,400	80,500	5,023	4,954
68,500	68,600	4,250	4,181	74,500	74,600	4,640	4,571	80,500	80,600	5,030	4,961
68,600	68,700	4,256	4,187	74,600	74,700	4,646	4,577	80,600	80,700	5,036	4,967
68,700	68,800	4,263	4,194	74,700	74,800	4,653	4,584	80,700	80,800	5,043	4,974
68,800	68,900	4,269	4,200	74,800	74,900	4,659	4,590	80,800	80,900	5,049	4,980
68,900	69,000	4,276	4,207	74,900	75,000	4,666	4,597	80,900	81,000	5,056	4,987
<b>69,000</b>				<b>75,000</b>				<b>81,000</b>			
69,000	69,100	4,282	4,213	75,000	75,100	4,672	4,603	81,000	81,100	5,062	4,993
69,100	69,200	4,289	4,220	75,100	75,200	4,679	4,610	81,100	81,200	5,069	5,000
69,200	69,300	4,295	4,226	75,200	75,300	4,685	4,616	81,200	81,300	5,075	5,006
69,300	69,400	4,302	4,233	75,300	75,400	4,692	4,623	81,300	81,400	5,082	5,013
69,400	69,500	4,308	4,239	75,400	75,500	4,698	4,629	81,400	81,500	5,088	5,019
69,500	69,600	4,315	4,246	75,500	75,600	4,705	4,636	81,500	81,600	5,095	5,026
69,600	69,700	4,321	4,252	75,600	75,700	4,711	4,642	81,600	81,700	5,101	5,032
69,700	69,800	4,328	4,259	75,700	75,800	4,718	4,649	81,700	81,800	5,108	5,039
69,800	69,900	4,334	4,265	75,800	75,900	4,724	4,655	81,800	81,900	5,114	5,045
69,900	70,000	4,341	4,272	75,900	76,000	4,731	4,662	81,900	82,000	5,121	5,052
<b>70,000</b>				<b>76,000</b>				<b>82,000</b>			
70,000	70,100	4,347	4,278	76,000	76,100	4,737	4,668	82,000	82,100	5,127	5,058
70,100	70,200	4,354	4,285	76,100	76,200	4,744	4,675	82,100	82,200	5,134	5,065
70,200	70,300	4,360	4,291	76,200	76,300	4,750	4,681	82,200	82,300	5,140	5,071
70,300	70,400	4,367	4,298	76,300	76,400	4,757	4,688	82,300	82,400	5,147	5,078
70,400	70,500	4,373	4,304	76,400	76,500	4,763	4,694	82,400	82,500	5,153	5,084
70,500	70,600	4,380	4,311	76,500	76,600	4,770	4,701	82,500	82,600	5,160	5,091
70,600	70,700	4,386	4,317	76,600	76,700	4,776	4,707	82,600	82,700	5,166	5,097
70,700	70,800	4,393	4,324	76,700	76,800	4,783	4,714	82,700	82,800	5,173	5,104
70,800	70,900	4,399	4,330	76,800	76,900	4,789	4,720	82,800	82,900	5,179	5,110
70,900	71,000	4,406	4,337	76,900	77,000	4,796	4,727	82,900	83,000	5,186	5,117
<b>71,000</b>				<b>77,000</b>				<b>83,000</b>			
71,000	71,100	4,412	4,343	77,000	77,100	4,802	4,733	83,000	83,100	5,192	5,123
71,100	71,200	4,419	4,350	77,100	77,200	4,809	4,740	83,100	83,200	5,199	5,130
71,200	71,300	4,425	4,356	77,200	77,300	4,815	4,746	83,200	83,300	5,205	5,136
71,300	71,400	4,432	4,363	77,300	77,400	4,822	4,753	83,300	83,400	5,212	5,143
71,400	71,500	4,438	4,369	77,400	77,500	4,828	4,759	83,400	83,500	5,218	5,149
71,500	71,600	4,445	4,376	77,500	77,600	4,835	4,766	83,500	83,600	5,225	5,156
71,600	71,700	4,451	4,382	77,600	77,700	4,841	4,772	83,600	83,700	5,231	5,162
71,700	71,800	4,458	4,389	77,700	77,800	4,848	4,779	83,700	83,800	5,238	5,169
71,800	71,900	4,464	4,395	77,800	77,900	4,854	4,785	83,800	83,900	5,244	5,175
71,900	72,000	4,471	4,402	77,900	78,000	4,861	4,792	83,900	84,000	5,251	5,182

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 –	
<b>84,000</b>				<b>90,000</b>				<b>96,000</b>			
84,000	84,100	5,257	5,188	90,000	90,100	5,647	5,578	96,000	96,100	6,037	5,968
84,100	84,200	5,264	5,195	90,100	90,200	5,654	5,585	96,100	96,200	6,044	5,975
84,200	84,300	5,270	5,201	90,200	90,300	5,660	5,591	96,200	96,300	6,050	5,981
84,300	84,400	5,277	5,208	90,300	90,400	5,667	5,598	96,300	96,400	6,057	5,988
84,400	84,500	5,283	5,214	90,400	90,500	5,673	5,604	96,400	96,500	6,063	5,994
84,500	84,600	5,290	5,221	90,500	90,600	5,680	5,611	96,500	96,600	6,070	6,001
84,600	84,700	5,296	5,227	90,600	90,700	5,686	5,617	96,600	96,700	6,076	6,007
84,700	84,800	5,303	5,234	90,700	90,800	5,693	5,624	96,700	96,800	6,083	6,014
84,800	84,900	5,309	5,240	90,800	90,900	5,699	5,630	96,800	96,900	6,089	6,020
84,900	85,000	5,316	5,247	90,900	91,000	5,706	5,637	96,900	97,000	6,096	6,027
<b>85,000</b>				<b>91,000</b>				<b>97,000</b>			
85,000	85,100	5,322	5,253	91,000	91,100	5,712	5,643	97,000	97,100	6,102	6,033
85,100	85,200	5,329	5,260	91,100	91,200	5,719	5,650	97,100	97,200	6,109	6,040
85,200	85,300	5,335	5,266	91,200	91,300	5,725	5,656	97,200	97,300	6,115	6,046
85,300	85,400	5,342	5,273	91,300	91,400	5,732	5,663	97,300	97,400	6,122	6,053
85,400	85,500	5,348	5,279	91,400	91,500	5,738	5,669	97,400	97,500	6,128	6,059
85,500	85,600	5,355	5,286	91,500	91,600	5,745	5,676	97,500	97,600	6,135	6,066
85,600	85,700	5,361	5,292	91,600	91,700	5,751	5,682	97,600	97,700	6,141	6,072
85,700	85,800	5,368	5,299	91,700	91,800	5,758	5,689	97,700	97,800	6,148	6,079
85,800	85,900	5,374	5,305	91,800	91,900	5,764	5,695	97,800	97,900	6,154	6,085
85,900	86,000	5,381	5,312	91,900	92,000	5,771	5,702	97,900	98,000	6,161	6,092
<b>86,000</b>				<b>92,000</b>				<b>98,000</b>			
86,000	86,100	5,387	5,318	92,000	92,100	5,777	5,708	98,000	98,100	6,167	6,098
86,100	86,200	5,394	5,325	92,100	92,200	5,784	5,715	98,100	98,200	6,174	6,105
86,200	86,300	5,400	5,331	92,200	92,300	5,790	5,721	98,200	98,300	6,180	6,111
86,300	86,400	5,407	5,338	92,300	92,400	5,797	5,728	98,300	98,400	6,187	6,118
86,400	86,500	5,413	5,344	92,400	92,500	5,803	5,734	98,400	98,500	6,193	6,124
86,500	86,600	5,420	5,351	92,500	92,600	5,810	5,741	98,500	98,600	6,200	6,131
86,600	86,700	5,426	5,357	92,600	92,700	5,816	5,747	98,600	98,700	6,206	6,137
86,700	86,800	5,433	5,364	92,700	92,800	5,823	5,754	98,700	98,800	6,213	6,144
86,800	86,900	5,439	5,370	92,800	92,900	5,829	5,760	98,800	98,900	6,219	6,150
86,900	87,000	5,446	5,377	92,900	93,000	5,836	5,767	98,900	99,000	6,226	6,157
<b>87,000</b>				<b>93,000</b>				<b>99,000</b>			
87,000	87,100	5,452	5,383	93,000	93,100	5,842	5,773	99,000	99,100	6,232	6,163
87,100	87,200	5,459	5,390	93,100	93,200	5,849	5,780	99,100	99,200	6,239	6,170
87,200	87,300	5,465	5,396	93,200	93,300	5,855	5,786	99,200	99,300	6,245	6,176
87,300	87,400	5,472	5,403	93,300	93,400	5,862	5,793	99,300	99,400	6,252	6,183
87,400	87,500	5,478	5,409	93,400	93,500	5,868	5,799	99,400	99,500	6,258	6,189
87,500	87,600	5,485	5,416	93,500	93,600	5,875	5,806	99,500	99,600	6,265	6,196
87,600	87,700	5,491	5,422	93,600	93,700	5,881	5,812	99,600	99,700	6,271	6,202
87,700	87,800	5,498	5,429	93,700	93,800	5,888	5,819	99,700	99,800	6,278	6,209
87,800	87,900	5,504	5,435	93,800	93,900	5,894	5,825	99,800	99,900	6,284	6,215
87,900	88,000	5,511	5,442	93,900	94,000	5,901	5,832	99,900	100,000	6,291	6,222
<b>88,000</b>				<b>94,000</b>				<div style="border: 1px solid black; border-radius: 50%; padding: 10px; width: fit-content; margin: 0 auto;"> <p><b>\$100,000</b> or over – use the Tax Computation Worksheet on page 23</p> </div>			
88,000	88,100	5,517	5,448	94,000	94,100	5,907	5,838				
88,100	88,200	5,524	5,455	94,100	94,200	5,914	5,845				
88,200	88,300	5,530	5,461	94,200	94,300	5,920	5,851				
88,300	88,400	5,537	5,468	94,300	94,400	5,927	5,858				
88,400	88,500	5,543	5,474	94,400	94,500	5,933	5,864				
88,500	88,600	5,550	5,481	94,500	94,600	5,940	5,871				
88,600	88,700	5,556	5,487	94,600	94,700	5,946	5,877				
88,700	88,800	5,563	5,494	94,700	94,800	5,953	5,884				
88,800	88,900	5,569	5,500	94,800	94,900	5,959	5,890				
88,900	89,000	5,576	5,507	94,900	95,000	5,966	5,897				
<b>89,000</b>				<b>95,000</b>							
89,000	89,100	5,582	5,513	95,000	95,100	5,972	5,903				
89,100	89,200	5,589	5,520	95,100	95,200	5,979	5,910				
89,200	89,300	5,595	5,526	95,200	95,300	5,985	5,916				
89,300	89,400	5,602	5,533	95,300	95,400	5,992	5,923				
89,400	89,500	5,608	5,539	95,400	95,500	5,998	5,929				
89,500	89,600	5,615	5,546	95,500	95,600	6,005	5,936				
89,600	89,700	5,621	5,552	95,600	95,700	6,011	5,942				
89,700	89,800	5,628	5,559	95,700	95,800	6,018	5,949				
89,800	89,900	5,634	5,565	95,800	95,900	6,024	5,955				
89,900	90,000	5,641	5,572	95,900	96,000	6,031	5,962				

**Caution** Use the Tax Computation Worksheet to figure your tax if your taxable income is \$100,000 or more.

**Section A** – Use if your filing status is **Single** or **Head of household**. Complete the row below that applies to you.

	(a) Fill in the amount from line 16	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	(e) Subtract (d) from (c). Fill in the result here and on Form 1A, line 17
Taxable income. If line 16 is –					
At least \$100,000 but less than \$137,410	\$	x 6.5% (.065)	\$	\$ 206.10	\$
\$137,410 or over	\$	x 6.75% (.0675)	\$	\$ 549.62	\$

**Section B** – Use if your filing status is **Married filing jointly**. Complete the row below that applies to you.

	(a) Fill in the amount from line 16	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	(e) Subtract (d) from (c). Fill in the result here and on Form 1A, line 17
Taxable income. If line 16 is –					
At least \$100,000 but less than \$183,210	\$	x 6.5% (.065)	\$	\$ 274.76	\$
\$183,210 or over	\$	x 6.75% (.0675)	\$	\$ 732.78	\$

### Special Instructions

**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*.

**Death of a Taxpayer**

A return for a taxpayer who died in 2006 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 must complete the “Special Conditions” section located to the right of the Filing Status section on page 1 of Forms 1A and WI-Z. If the return for the decedent is filed as single or head of household, fill in “06” in the Special Conditions box and indicate the date of death on the line provided. If a joint return is being filed, fill in “06” in the box if it is the husband who is deceased and the date of death. If it is the wife who is deceased, fill in “07” in the box and the date of death. If both spouses are deceased, fill in “08” in the box and both dates of death.

If you are a surviving heir and are filing a return claiming a refund on behalf of a person who died, complete Form I-804, *Claim for Decedent’s Wisconsin Income Tax Refund*. Enclose Form I-804 with your return. This applies only if the refund is more than \$100. If the refund is \$100 or less, enclose a note with your return. List your name, address, social security number, and your relationship to the person who died, and sign the note. If you are enclosing Form I-804 or a note, fill in “10” in the Special Conditions box.

If your spouse died during 2006 and you did not remarry in 2006, you can file a joint return. You can also file a joint return if

your spouse died in 2007 before filing a 2006 return. A joint return should show your spouse’s 2006 income before death and your income for all of 2006. Also write “Filing as surviving spouse” in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

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

If your spouse died before 2006 and you have not remarried, you must file as single or, if qualified, as head of household.

**(Note** Generally, if the decedent died during 2006, a Wisconsin estate tax return (Form W706) must be filed if the gross estate, plus adjusted taxable gifts and specific exemptions, is more than \$675,000. An estate tax return is due nine months after the decedent’s death.)

**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.

WISCONSIN SCHOOL DISTRICT NUMBER

Appearing below is an alphabetical listing of Wisconsin school districts. Refer to this listing and find the number of the district in which you lived on December 31, 2006. Fill in this number in the name and address area of your return. Failure to include your school district number may delay the processing of your return and any refund due.

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

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

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

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

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

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

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

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

**SECTION I – SCHOOL DISTRICTS OPERATING HIGH SCHOOLS**

School District	No.	School District	No.	School District	No.	School District	No.	School District	No.	School District	No.
ABBOTSFORD	0007	CLINTONVILLE	1141	GREEN LAKE	2310	MELLEN	3427	PEWAUKEE	4312	STOCKBRIDGE	5614
ADAMS-FRIENDSHIP	0014	COCHRANE-FOUNTAIN CITY	1155	GREENWOOD	2394	MELROSE-MINDORO	3428	PHELPS	4330	STOUGHTON	5621
ALBANY	0063	COLBY	1162	HAMILTON	2420	MENASHA	3430	PHILLIPS	4347	STRAITFORD	5628
ALGOMA	0070	COLEMAN	1169	HARTFORD UHS	2478	MENOMINEE INDIAN	3434	PITTSVILLE	4368	STURGEON BAY	5642
ALMA	0084	COLFAX	1176	HAYWARD	2478	MENOMONEE FALLS	3437	PLATTEVILLE	4389	SUN PRAIRIE	5656
ALMA CENTER	0091	COLUMBUS	1183	HIGHLAND	2527	MENOMONIE	3444	PLUM CITY	4459	SUPERIOR	5663
ALMOND-		CORNELL	1204	HILBERT	2534	MEQUON-		PLYMOUTH	4473	SURING	5670
BANCROFT	0105	CRANDON	1218	HILLSBORO	2541	THIENSVILLE	3479	PORTAGE	4501		
ALTOONA	0112	CRIVITZ	1232	HOLMEN	2562	MERCER	3484	PORT EDWARDS	4508	THORP	5726
AMERY	0119	CUBA CITY	1246	HORICON	2576	MERRILL	3500	PORT WASHINGTON-		THREE LAKES	5733
ANTIGO	0140	CUDAHY	1253	HORTONVILLE AREA	2583	MIDDLETON-CROSS		SAUKVILLE	4515	TIGERTON	5740
APPLETON	0147	CUMBERLAND	1260	HOWARD-SUAMICO	2604	PLAINS	3549	POTOSI	4529	TOMAH	5747
ARCADIA	0154			HOWARDS GROVE	2605	MILTON	3612	POYNETTE	4536	TOMAHAWK	5754
ARGYLE	0161			HUDSON	2611	MILWAUKEE	3619	PRAIRIE DU CHIEN	4543	TOMORROW RIVER	0126
ARROWHEAD UHS		D C EVEREST	4970	HURLEY	2618	MINERAL POINT	3633	PRAIRIE FARM	4557	TRI-COUNTY	4375
ASHLAND	0170	DARLINGTON	1295	HUSTISFORD	2625	MISHICOT	3661	PRENTICE	4571	TURTLE LAKE	5810
ASHWAUBENON	0182	DEERFIELD	1309			MONDOVI	3668	PRESCOTT	4578	TWO RIVERS	5824
ATHENS	0196	DE FOREST	1316			MONONA GROVE	3675	PRINCETON	4606		
AUBURNDALE	0203	DELANAV-DARIEN	1380	INDEPENDENCE	2632	MONROE	3682	PULASKI	4613	UNION GROVE UHS	*
AUGUSTA	0217	DENMARK	1407	IOLA-SCANDINAVIA	2639	MONTELLO	3689			UNITY	0238
		DE PERE	1414	IOWA-GRANT	2646	MONTICELLO	3696	RACINE	4620		
BALDWIN-WOODVILLE	0231	DE SOTO	1421	ITHACA	2660	MOSINEE	3787	RANDOLPH	4634	VALDERS	5866
BANGOR	0245	DODGELAND	2744			MOUNT HOREB	3794	RANDOM LAKE	4641	VERONA	5901
BARABOO	0280	DODGEVILLE	1428	JANESVILLE	2695	MUKWONAGO	3822	REEDSBURG	4753	VIQUA	5985
BARNEVELD	0287	DRUMMOND	1491	JEFFERSON	2702	MUSKEGO-NORWAY	3857	REEDSVILLE	4760		
BARRON	0308	DURAND	1499	JUDAH	2737			RHINELANDER	4781	WABENO	5992
BAYFIELD	0315			KAUKAUNA	2758	NECEDAH	3871	RIB LAKE	4795	WASHBURN	6027
BEAVER DAM	0336	EAST TROY	1540	KENOSHA	2793	NEENAH	3892	RICE LAKE	4802	WASHINGTON	6069
BEECHER-DUNBAR-		EAU CLAIRE	1554	KETTLE MORAINES	1776	NEILLSVILLE	3899	RICHLAND	4851	WATERFORD UHS	*
PEMBINE	4263	EDGAR	1561	KEWASKUM	1800	NEKOOSA	3906	RIO	4865	WATERLOO	6118
BELLEVILLE	0350	EDGERTON	1568	KEWAUNEE	2814	NEW AUBURN	3920	RIPON	4872	WATERTOWN	6125
BELMONT	0364	ELCHO	1582	KICKAPOO	5960	NEW BERLIN	3925	RIVERDALE	3850	WAUKESHA	6174
BELOIT	0413	ELKHAART LAKE-	1600	KIEL	2828	NEW GLARUS	3934	RIVER FALLS	4893	WAUNAQUEE	6181
BELOIT TURNER	0422	GLENBEULAH	1631	KIMBERLY	2835	NEW HOLSTEIN	3941	RIVER RIDGE	4904	WAUPACA	6195
BENTON	0427	ELKHORN	1638	KOHLER	2842	NEW LISBON	3948	RIVER VALLEY	5523	WAUPUN	6216
BERLIN	0434	ELK MOUND	1645	LA CROSSE	2849	NEW LONDON	3955	ROSENDALE-		WAUSAU	6223
BIG FOOT UHS		ELLSWORTH	1659	LADYSMITH-HAWKINS	2856	NEW RICHMOND	3962	BRANDON	4956	WAUSAUKEE	6230
BIRCHWOOD	0441	ELMBROOK	0714	LA FARGE	2863	NIAGARA	3969	ROSHOLT	4963	WAUTOMA	6237
BLACK HAWK	2240	EVANSVILLE	1694	LAKE GENEVA-		NICOLET UHS	*	ROYALL	1673	WAUWATOSA	6244
BLACK RIVER FALLS	0476	FALL CREEK	1729	GENOA CITY UHS	*	NORRIS	3976			WAUZEKA-STEUBEN	6251
BLAIR-TAYLOR	0485	FALL RIVER	1736	LAKE HOLCOMBE	2891	NORTH CRAWFORD	2016	SAINT CROIX		WEBSTER	6293
BLOOMER	0497	FENNIMORE	1813	LAKELAND UHS	*	NORTH FOND DU LAC	3983	CENTRAL	2422	WEST ALLIS	6300
BONDUEL	0602	FLAMBEAU	5757	LAKE MILLS	2898	NORTHERN OZAUKEE	1945	SAINT CROIX FALLS	5019	WEST BEND	6307
BOSCOBEL AREA	0609	FLORENCE CO	1855	LANCASTER	2912	NORTHLAND PINES	1526	SAINT FRANCIS	5026	WESTBY	6321
BOWLER	0623	FOND DU LAC	1862	LAONA	2940	NORTHWOOD	3654	SAUK PRAIRIE	5100	WEST DE PERE	6328
BOYCEVILLE	0637	FORT ATKINSON	1883	LENA	2961	NORWALK-ONTARIO-		SENECA	5124	WESTFIELD	6335
BRILLION	0658	FRANKLIN	1900	LITTLE CHUTE	3129	WILTON	3990	SEVASTOPOL	5130	WESTON	6354
BROADHEAD	0700	FREDERIC	1939	LODI	3150	OAK CREEK-		SEYMOUR	5138	WEST SALEM	6370
BROWN DEER	0721	FREEDOM	1953	LOMIRA	3171	FRANKLIN	4018	SHAWANO-GRESHAM	5264	WEYAUWEGA-	
BROWN	0735			LOYAL	3206	OAKFIELD	4025	SHEBOYGAN	5271	FREMONT	6384
BURLINGTON	0777			LUCK	3213	OCONOMOWOC	4060	SHEBOYGAN FALLS	5278	WEYERHAEUSER	6410
BUTTERNUT	0840			LUXEMBURG-CASCO	3220	OCONTO	4067	SHELL LAKE	5306	WHITEFISH BAY	6419
						OCONTO FALLS	4074	SHIOCTON	5348	WHITEHALL	6426
CADOTT	0870	GALESVILLE-ETTRICK-	2009			OMRO	4088	SHOREWOOD	5355	WHITE LAKE	6440
CAMBRIA-FRIESLAND	0882	TREMPEALEAU	2058	MADISON	3269	ONALASKA	4095	SHULLSBURG	5362	WHITEWATER	6461
CAMBRIDGE	0896	GERMANTOWN	2114	MANAWA	3276	OOSTBURG	4137	SIREN	5376	WHITNALL	6470
CAMERON	0903	GIBLALTAR	2128	MANITOWOC	3290	OREGON	4144	SLINGER	5390	WILD ROSE	6475
CAMPBELLSPORT	0910	GILLET	2135	MAPLE	3297	OSCEOLA	4165	SOLO SPRINGS	5397	WILLIAMS BAY	6482
CASHTON	0980	GILMANTON	2142	MARATHON CITY	3304	OSHKOSH	4179	SOMERSET	5432	WILMOT UHS	*
CASSVILLE	0994	GLENWOOD CITY	2198	MARINETTE	3311	OSSEO-FAIRCHILD	4186	SOUTH MILWAUKEE	5439	WINNECONNE	6608
CEDARBURG	1015	GLIDDEN	2205	MARION	3318	OWEN-WITHEE	4207	SOUTH SHORE	4522	WINTER	6615
CEDAR GROVE-		GOODMAN-		MARKESAN	3325			SOUTHERN DOOR CO	5457	WISCONSIN DELLS	6678
BELGIUM	1029	ARMSTRONG	2212	MARSHALL	3332	PALMYRA-EAGLE	4221	SOUTHWESTERN		WISCONSIN HEIGHTS	0469
CENTRAL/WESTOSHA		GRAFTON	2217	MARSHFIELD	3339	PARDEEVILLE	4228	WISCONSIN	2485	WISCONSIN RAPIDS	6685
CHETEK	1078	GRANTON	2226	MAUSTON	3360	PARK FALLS	4242	SPARTA	5460	WITTENBERG-	
CHILTON	1085	GRANTSBURG	2233	MAYVILLE	3367	PARKVIEW	4151	SPENCER	5467	BIRNAMWOOD	6692
CHIPPEWA FALLS	1092	GREEN BAY	2289	MC FARLAND	3381	PECATONICA	0490	SPOONER	5474	WONEWOC-UNION	
CLAYTON	1120	GREENDALE	2296	MEDFORD	3409	PEPIN	4270	SPRING VALLEY	5586	CENTER	6713
CLEAR LAKE	1127	GREENFIELD	2303			PESHIGO	4305	STANLEY-BOYD	5593	WRIGHTSTOWN	6734
CLINTON	1134							STEVENS POINT	5607		

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

**SECTION II – SCHOOL DISTRICTS OPERATING ONLY ELEMENTARY SCHOOLS**

BRIGHTON, #1	0657	GLENDALE-		LAKE GENEVA, JT #1	2885	NORTH LAKE	3514	SALEM	5068	WASHINGTON-	
BRISTOL, #1	0665	RIVER HILLS	2184	LINN, JT #4	3087	NORTH LAKELAND	0616	SHARON, JT #11	5258	CALDWELL	6104
DOVER, #1	1449	HARTFORD, JT #1	2443	LINN, JT #6	3094	NORWAY, JT #7	4011	SILVER LAKE, JT #1	5369	WATERFORD, JT #1	6113
ERIN	1687	HARTLAND-		MAPLE DALE-		PARIS, JT #1	4235	STONE BANK	5342	WHEATLAND, JT #1	6412
FONTEA, JT #8	1870	LAKESIDE, JT #3	2460	INDIAN HILL	1897	RANDALL, JT #1	4627	SWALLOW	5310	WOODRUFF, JT #1	6720
FOX POINT, JT #2	1890	HERMAN, #22	2523	MERTON COMMUNITY	3528	RAYMOND, #14	4686	TREVOR-WILMOT	5780	YORKVILLE, JT #2	6748
FRIESS LAKE	4843	LAC DU		MINOQUA, JT #1	3640	RICHFIELD, JT #1	4820	TWIN LAKES, #4	5817		
GENEVA, JT #4	2044	FLAMBEAU, #1	1848	NEOSHO, JT #3	3913	RICHMOND	3122	UNION GROVE, JT #1	5859		
GENOA CITY, JT #2	2051	LAKE COUNTRY	3862	NORTH CAPE	4690	RUBICON, JT #6	4998	WALWORTH, JT #1	6022		

# 2006 Wisconsin Income Tax TeleFile Worksheet



File your Wisconsin income tax return by phone. It's fast and easy! You do not have to mail a tax return. Fast refunds! About 99% of e-filers get their refund in 3-5 business days when they file by phone and use direct deposit.

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

Fill in the **lines** on the front and back of this worksheet before you call. TeleFile will compute and tell you the amounts to write in the **boxes**.

**Important!** Round all amounts on all lines to the nearest dollar – do not include cents.

\_\_\_\_ Your social security number

\_\_\_\_ Spouse's social security number

\_\_\_\_ Personal Identification Number  
(see page 28 to locate)

Filing Status (*check only one*)

- \_\_\_\_ Single
- \_\_\_\_ Married filing joint

If you want \$1 to go to the State Election Campaign Fund, check line(s)

- \_\_\_\_ You
- \_\_\_\_ Your spouse

Checking the line(s) will not change your tax or refund.

**1** Fill in your W-2 information. List your W-2s first and then your spouse's W-2s (see page 28)

\_\_\_\_ Number of your W-2s      \_\_\_\_ If married, number of your spouse's W-2s

	✓ Check one line for each 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
	Your W-2	Spouse's W-2			
(1 <sup>st</sup> )	_____	_____	_____	_____	_____
(2 <sup>nd</sup> )	_____	_____	_____	_____	_____
(3 <sup>rd</sup> )	_____	_____	_____	_____	_____
(4 <sup>th</sup> )	_____	_____	_____	_____	_____
(5 <sup>th</sup> )	_____	_____	_____	_____	_____
(6 <sup>th</sup> )	_____	_____	_____	_____	_____
(7 <sup>th</sup> )	_____	_____	_____	_____	_____
(8 <sup>th</sup> )	_____	_____	_____	_____	_____

Use a separate sheet of paper if reporting more than eight W-2s.

**2** Total taxable **interest** income (see the instructions for line 2 of Form 1A) ..... \_\_\_\_\_

**3** Total taxable ordinary dividends (see the instructions for line 3 of Form 1A) ..... \_\_\_\_\_

**4** Did you (or your spouse) receive unemployment compensation in 2006? .....  Yes     No

If yes, fill in: (see page 28)

(1) Total unemployment compensation ..... \_\_\_\_\_

(2) Total interest income and dividends, if any, from U.S. government bonds ..... \_\_\_\_\_

(3) Total Wisconsin income tax withheld from **box 11** of 1099-G ..... \_\_\_\_\_

**5** Total Wisconsin income ..... [TeleFile computes this line] .....

**6** If your parent (or someone else) can claim you (or your spouse) as a dependent, check here .....  You     Spouse



- 7 Standard deduction . . . . . [TeleFile computes this line] . . . . .
- 8 Deduction for exemptions . . . . . [TeleFile computes this line] . . . . .
- 9 Tax . . . . . [TeleFile computes this line] . . . . .
- 10 School property tax credit (see page 28)
  - (1) Rent paid in 2006 – heat included . . . . . \_\_\_\_\_
  - (2) Rent paid in 2006 – heat not included . . . . . \_\_\_\_\_
  - (3) Property taxes paid on home in 2006 . . . . . \_\_\_\_\_
 School property tax credit . . . . . [TeleFile computes this line] . . . . .
- 11 Working families tax credit . . . . . [TeleFile computes this line] . . . . .
- 12 Married couple credit . . . . . [TeleFile computes this line] . . . . .
- 13 Sales and use tax due on out-of-state purchases (see page 28). . . . . \_\_\_\_\_
- 14 Do you wish to make donations to one or more of the programs listed below? . . . . .  Yes  No  
 If yes, fill in the amounts (decreases refund or increases amount owed). See page 28.

<u>Number</u>	<u>Program</u>	<u>Amount</u>	<u>Number</u>	<u>Program</u>	<u>Amount</u>
01.....	Endangered resources	_____	05.....	Multiple sclerosis	_____
02.....	Packers football stadium	_____	06.....	Firefighters memorial	_____
03.....	Breast cancer research	_____	07.....	Prostate cancer research	_____
04.....	Veterans trust fund	_____			

Total donations . . . . . [TeleFile computes this line] . . . . .

- 15 Amount of your refund . . . . . [TeleFile computes this line] . . . . .
  - OR
  - 16 Amount you owe . . . . . [TeleFile computes this line] . . . . .
- Payment is due by April 16, 2007** (see page 27 for payment voucher)

17 To have your refund deposited directly into your account, complete the following information. See page 28.

Select account:  Checking  Savings Routing No. \_\_\_\_\_ Account No. \_\_\_\_\_

**Call Wisconsin TeleFile 608-261-7777 (Madison) or 414-220-6000 (Milwaukee).  
 If outside Madison or Milwaukee, call 1-888-WIS-FILE (947-3453) toll-free.**

- 18 Confirmation number . . . . . [TeleFile provides this number] . . . . .
- 19 Fill in the date of your TeleFile call . . . . . \_\_\_\_\_

**Keep this worksheet for your records – DO NOT MAIL**



**Line Instructions**

Round all amounts on the worksheet to the nearest dollar. For example, \$457.50 becomes \$458 and \$634.49 becomes \$634.

**Social Security Number:** If married filing jointly, fill in the social security number of the first person printed on the front cover of this booklet as "Your social security number." If your name and address are not printed, fill in the social security numbers in the same order as on your 2005 return.

**PIN:** Your Personal Identification Number (PIN) is printed on the front cover of this booklet. See sample below for location of PIN.

*Sample  
4-digit PIN*

*Name of first person*

```

T *****ECRL0T**RR001
WI ID#: 475 285 274 8
TAXPAYER TAXPAYER
JAMES P. HELEN A.
                                6543
16305 MAIN AVENUE, N.W.
ANYTOWN, WI 99999-9999
    
```

**Line 4:** Fill in the total unemployment compensation paid to you in 2006. In order for TeleFile to determine how much of your unemployment compensation is taxable, you must indicate if you received any interest income or dividends from investment in U.S. government bonds. (**Note:** You will not be taxed on the U.S. government interest or dividends.)

**Line 10:** If you paid rent during 2006 for living quarters used as your primary residence or you paid property taxes during 2006 on your home, fill in the amounts. See page 8 for information on allowable rent and property tax.

**Line 13:** If you made purchases from out-of-state firms during 2006 and did not pay sales and use tax, you may owe Wisconsin sales and use tax. See the instructions for line 25 of Form 1A on page 11. Use the worksheet to determine the amount you owe. Fill in the amount on line 13 of the TeleFile Worksheet.

**Line 14:** You may designate amounts as a donation to one or more of the programs listed on line 14. Your donation will either reduce your refund or be added to tax due. See page 11 for more information about the programs. TeleFile will ask for the program number on line 14 and amount.

**Line 17:** To deposit your refund directly into your checking or savings account, complete line 17. The routing number must be nine digits. The first two digits of the routing number must be 01 through 12 or 21 through 32.

See the sample check below to locate routing and account numbers.

**Sample Check – Line 17**

James P. Taxpayer  
Helen A. Taxpayer  
16305 Main Ave. NW  
Anytown, WI 99999-9999

Date \_\_\_\_\_

Pay to the Order of \_\_\_\_\_ \$ 1234.00  
DOLLARS

ANYTOWN BANK  
Anytown, WI 00000

Memo \_\_\_\_\_

Routing number: 250250025  
Account number: 2020203456  
Check number: 1234

Do not include the check number

**NOTE** The routing and account numbers may be in different places on your check.

Contact your financial institution for the correct routing number if your check is payable through a financial institution different from the one at which you have your checking account.

The Department of Revenue is not responsible for a lost refund if you enter the wrong account information.

