

1A & WI-Z

Wisconsin Income Tax

Forms 1A and WI-Z Instructions

2013



FREE • ACCURATE • SECURE

WI efile is:

- ✓ **FREE:** file state tax return at no charge
- ✓ **ACCURATE:** fewer errors than paper
- ✓ **SECURE:** safe and secure website

Visit revenue.wi.gov to file your Wisconsin state tax return online for FREE.

Click on **WI efile** to get started!

Get your refund within days with direct deposit

revenue.wi.gov

NEW IN 2013

Tax Rates Reduced – A reduction in tax rates is built into the tax tables on pages 24-29.

Medical Care Insurance Subtraction – Even if your employer paid a portion of the cost of your insurance, you may still be able to subtract 100% of the amount you paid for the insurance (see page 10).

Standard Deduction for Dependents – The minimum standard deduction for a person who can be claimed as a dependent is increased to \$1,000 (see page 11).

Tax Returns Are Due:

**Tuesday
April 15, 2014**

Need Help With Your Taxes?

You may be eligible for free tax help. See page 3 for:

- who can get help,
- how to find a location, and
- what to bring with you.

Para Asistencia Gratuita

**en Español
Ver página 22**

TIPS ON PAPER FILING YOUR RETURN

E-file your return for the fastest processing available. However, if you do paper file, there are several things you can do that will speed-up the processing of your return. Faster processing means faster refunds.

Paper returns are electronically scanned. The processing of the return (and any refund) is delayed when the return cannot be read correctly. **To aid in the scanning process**, be sure to do the following:

- Do not submit photocopies to the department. Photocopies can cause unreadable entries.
- Use BLACK INK. Pencils, colored ink, and markers do not scan well.

• Write your name and address clearly using CAPITAL LETTERS like this →

Your legal last name SMITH	Legal first name JOSEPH	M.I. J
If a joint return, spouse's legal last name SMITH	Spouse's legal first name MARY	M.I. E
Home address (number and street) 2375 N 7 ST		Apt. No.
City or post office ANYWHERE	State WI	Zip code 55555

• Do not use mailing labels.

• NEVER USE COMMAS or dollar signs. They can be misread when scanned.

• Round off amounts to WHOLE DOLLARS – NO CENTS.

• Print your numbers like this: **0 1 2 3 4 5 6 7 8 9** Do not use: **Ø 1 4 7**

• Do not add cents in front of the preprinted zeros on entry lines. For example,

20	School property tax credit				
	a Rent paid in 2013–heat included	<u>2345</u>	.00	}	Find credit from table page 12 .. 20a
	Rent paid in 2013–heat not included	<u>5678</u>	.00		
	b Property taxes paid on home in 2013	<u> </u>	.00	▶	Find credit from table page 13 .. 20b
					<u> </u>

- Do not cross out entries. Erase or start over.
- Do not write in the margins.
- Always put entries on the lines, not to the side, above, or below the line.
- Lines where no entry is required should be left blank. Do not fill in zeros.
- Do not draw vertical lines in entry fields. They can be read as a “1” when scanned.
- Do not use staples to assemble your return.



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. 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
- Photo ID of taxpayer(s)
- To claim the homestead credit, bring a completed rent certificate (if you are a renter), a copy of your 2013 property tax bill (if you are a homeowner), and a record of any Wisconsin Works (W2) payments received
- Both spouses must be present to file a joint return

VITA and TCE locations:

- In Wisconsin, call 1-800-829-1040
- On the web, visit revenue.wi.gov and type in "VITA sites" in the Search box
- Call the AARP at 1-888-227-7669

Which Form To File For 2013	(Note Wisconsin does not recognize a same-sex marriage. If you are a member of a same-sex couple and file a federal return as married, you must file your Wisconsin return on Form 1 as single or, if qualified, as head of household. You may <u>not</u> file Form 1A or WI-Z.)		
You may file Form WI-Z if you:	You may file Form 1A if you:	You must file Form 1 if you: (see above note)	You must file Form 1NPR if you:
<ul style="list-style-type: none"> • File federal Form 1040EZ <i>AND</i> • Were a Wisconsin resident all year <i>AND</i> • Were under age 65 on December 31, 2013, <i>AND</i> • Do not have W-2s that include active duty military pay received as a member of the National Guard or Reserves <i>AND</i> • Did not have interest income from state, municipal, or U.S. bonds <i>AND</i> • Did not receive unemployment compensation <i>AND</i> • Are not claiming any credits other than Wisconsin tax withheld from wages, renter's and homeowner's school property tax credit, working families tax credit, or the married couple credit <i>AND</i> • Are not claiming Wisconsin homestead credit. 	<ul style="list-style-type: none"> • Were single all year or married and file a joint return or as head of household <i>AND</i> • Were a Wisconsin resident all year <i>AND</i> • Have income only from wages, salaries, tips, scholarships and fellowships, interest, dividends, capital gain distributions, unemployment compensation, pensions, annuities, and IRAs <i>AND</i> • Have no adjustments to income (except deductions for an IRA, medical care insurance, or student loan interest) <i>AND</i> • 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> • Are not subject to a Wisconsin penalty on an IRA, qualified retirement plan, a Coverdell education plan, or medical or health savings account. <p>Exception If you used federal Form 4972, you must file Form 1.</p>	<ul style="list-style-type: none"> • Were a Wisconsin resident all year <i>AND</i> • Were married and file a separate return, or were divorced during the year <i>OR</i> • Have income which may not be reported on Form WI-Z or 1A (such as capital gain, rental, farm, or business income) <i>OR</i> • Claim adjustments to income (such as for alimony paid, tuition expense, or disability income exclusion) <i>OR</i> • Claim credit for itemized deductions, historic rehabilitation, venture capital investment, tax paid to another state, or repayment of income previously taxed <i>OR</i> • Are subject to a Wisconsin penalty on an IRA, qualified retirement plan, a Coverdell education plan, or medical or health savings account <i>OR</i> • Are subject to the alternative minimum tax. 	<ul style="list-style-type: none"> • Were domiciled* in another state or country at any time during the year <i>OR</i> • Are married filing a joint return and your spouse was domiciled* in another state or country at any time during the year. <p>*Your domicile is your true, fixed, and permanent home to which, whenever absent, you intend to return. You can be physically present or residing in one locality but maintain your domicile in another.</p> <p>Your domicile, once established, does not change unless all three of the following circumstances occur or exist:</p> <ol style="list-style-type: none"> (1) You intend to abandon your old domicile and take actions consistent with that intent, <i>AND</i> (2) You intend to acquire a new domicile and take actions consistent with that intent, <i>AND</i> (3) You are physically present in the new domicile.

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:" above.

Who Must File

Refer to the table to see if you must file a return for 2013.

Filing status	Age as of December 31, 2013	You must file if your gross income* (or total gross income of husband and wife) during 2013 was:
Single	Under 65	\$10,630 or more
	65 or older	\$10,880 or more
Married – filing joint return	Both under 65	\$19,280 or more
	One spouse 65 or older	\$19,530 or more
	Both spouses 65 or older	\$19,780 or more
Married – filing separate return	Under 65	\$9,190 or more
	65 or older	\$9,440 or more (applies to each spouse individually - must use Form 1)
Head of household	Under 65	\$13,520 or more
	65 or older	\$13,770 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 social security benefits or U.S. government interest.

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 2013 if:

- Note** • 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 \$1,000 and it included at least \$351 of unearned income, or
 - (2) Your gross income (total unearned income and earned income) was more than –
 - \$9,930 if single
 - \$12,820 if head of household
 - \$17,880 if married filing jointly
 - \$8,490 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 (excess contribution), health savings account, or a medical savings account. (You must file Form 1.)
- You were a nonresident or part-year resident of Wisconsin for 2013 and your gross income was \$2,000 or more. If you were married, you must file a return if the combined gross income of you and your spouse was \$2,000 or more. (You must file Form 1NPR.)

Who Should File

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

- You had Wisconsin income tax withheld from your wages.
- You paid estimated taxes for 2013.
- 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 15. Go to revenue.wi.gov/faqs/pce/e-faq3.html for more information.

To file your Wisconsin income tax return electronically, you can use ...

- *Wisconsin e-file.* Available for free on the Department of Revenue website at 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 website at 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 websites that offer electronic filing. For more information, visit our website at revenue.wi.gov/eserv/webbased.html or revenue.wi.gov/eserv/offshelf.html.

When to File / Extension of Time to File

Your return is due April 15, 2014. If you cannot file on time, you can get an extension. You may use any federal extension provision for Wisconsin, even if you are filing your federal return by April 15.

How to Get an Extension You do **not** need to submit a request for an extension to the department prior to the time you file your Wisconsin return. When you file your Form 1A or WI-Z, 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 15, 2014. This applies even though you may have an extension of time to file. If you do not file your return by April 15, 2014, or during an extension period, you are subject to additional interest and penalties. If you expect to owe tax with your return, you can avoid the 1% per month interest charge during the extension period by paying the tax by April 15, 2014. Submit the payment with a 2013 Wisconsin Form 1-ES. You can get this form from our website at revenue.wi.gov or 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, (2) you qualify for a federal extension because of service in a combat zone or a contingency operation, or (3) you qualify for a federal extension due to a federally-declared disaster. See Special Conditions below.)

Note **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 or a contingency operation, fill in “02” in the box. If you qualify for an extension because of a federally-declared disaster, fill in “03” in the box and indicate the specific disaster on the line provided.

Tax Help or Additional Forms

You can get tax help, forms, schedules, 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) 266-2486
email: income@revenue.wi.gov

Forms requests:
phone: (608) 266-1961
Internet: revenue.wi.gov

Milwaukee –

State Office Bldg.
819 N. 6th St., Rm. 408
(zip code 53203-1606)
income tax information:
(414) 227-4000
forms requests: (414) 227-4000

Appleton –

265 W. Northland Ave.
(zip code 54911-2016)
phone: (920) 832-2727

Eau Claire –

State Office Bldg.
718 W. Clairemont Ave.
(zip code 54701-4558)
phone: (715) 836-2811

Other offices open on a limited schedule are Green Bay and Wausau.

Internet Address You may access the department’s website at revenue.wi.gov. From this website, you can:

- Download forms, instructions, schedules, and publications.
- View answers to common questions.
- Email us comments or request help.
- File your return electronically.

TTY Equipment Telephone help is available using TTY equipment. Call the Wisconsin Telecommunications Relay System at 711.

Questions About Refunds –

**Call: (608) 266-8100 in Madison,
(414) 227-4907 in Milwaukee, or
1-866-WIS-RFND (1-866-947-7363)
toll-free within the U.S. or Canada**

Visit our Website: 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) 266-2486 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 website at revenue.wi.gov.

Form WI-Z

Instructions are on the back of the form.

Form 1A

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

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

■ Name and Address

Print or type your legal name and address. Include your apartment number, if any. 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 2012 and you are filing a joint return for 2013 with the same spouse, be sure to enter your names and social security numbers in the same order as on your 2012 return.

Fill in your PO Box number only if your post office does not deliver mail to your home.

■ Social Security Number

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

■ Filing Status

Check the appropriate space 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 "single" if **any** of the following was true on December 31, 2013:

- 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, 2013, and did not remarry in 2013.

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

- You were married as of December 31, 2013, or
- Your spouse died in 2013 and you did not remarry in 2013, or
- You were married at the end of 2013 and your spouse died in 2014 before filing a 2013 return.

Note A marriage means only a legal union between a man and a woman as husband and wife. Wisconsin does not recognize a same-sex marriage. If you are a member of a same-sex couple and qualify to file a federal return as married, you must file your Wisconsin return on Form 1 as single or, if qualified, as head of household. You may not file Form 1A or WI-Z.

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 persons 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) may be able to use this filing status. Certain married persons who lived apart from their spouse for the last 6 months of 2013 who paid over half the cost of keeping up a home that was the main home of their child, stepchild, or foster child for more than half of 2013 may also be able to use this status.

Note If you are married and qualify to file as head of household, be sure to check both the head of household filing status and the married space next to the arrow. Also, fill in your spouse's social security number in the "Spouse's social security number" box at the top of Form 1A.

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 2013*. This publication has information on what income you must report.

■ Tax District

Check either city, village, or town and fill in the name of the Wisconsin city, village, or town in which you lived on December 31, 2013. Also fill in the name of the county.

■ School District Number

See the list of school district numbers on page 23. Fill in the number of the school district in which you lived on December 31, 2013.

Note ■ Special Conditions

Below is a list of the special condition codes that you may need to enter in the special conditions box on Form 1A or WI-Z. Be sure to read the instruction on the page listed for each code before using it. Using the wrong code or not using a code when appropriate could result in an incorrect tax computation or a delay in processing your return.

- 01 Extension – Operation Iraqi Freedom (page 5)
- 02 Extension – Combat zone (page 5)
- 03 Extension – Federally-declared disaster (page 5)
- 04 Divorce decree (page 20)
- 05 Injured spouse (page 20)
- 06 Single decedent or husband if joint return (page 22)
- 07 Wife deceased if joint return (page 22)
- 08 Both taxpayers deceased (page 22)
- 99 Multiple special conditions

If more than one special condition applies, fill in "99" in the Special Conditions box and list the separate code numbers on the line next to the box, in addition to any other information required on the line.



■ 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.

Exceptions



• If the Wisconsin wages shown on your Form W-2 are more than the federal wages on the Form W-2, add the difference between the federal and Wisconsin amounts to the amount to be reported on line 1.

• 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 (1) received from the federal government, (2) received after being called into active federal service or into special state service authorized by the federal Department of Defense, and (3) 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 of taxable interest 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 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.

If either exception applies, complete the Interest Worksheet on this page.

Interest Worksheet for Line 2	
1. Taxable interest from your federal Form 1040A, 1040, or 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	5. _____
<p>* 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:</p> <ul style="list-style-type: none"> (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, Northern Mariana 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, (13) Wisconsin Aerospace Authority bonds, (14) bonds issued on or after October 27, 2007, by the Wisconsin Health and Education Facilities Authority to fund acquisition of information technology hardware or software, (15) certain conduit revenue bonds issued by a commission created under sec. 66.0304, Wis. Stats. Note At the time this booklet went to print (October 31, 2013), there were no conduit revenue bonds issued where the interest income is exempt from Wisconsin tax. A listing of the conduit revenue bonds issued and the tax-exempt status is available on the department's website at: revenue.wi.gov/faqs/pcs/conduit.html, (16) Wisconsin Housing and Economic Development Authority bonds or notes if the bonds or notes are issued to provide loans to a public affairs network under sec. 234.75, Wis. Stats., and (17) The Wisconsin Health and Educational Facilities Authority if the bonds or notes are issued for the benefit of a person who is eligible to receive the proceeds of bonds or notes from another entity for the same purpose for which the bonds or notes are issued under sec. 231.03(6), Wis. Stats., and the interest income received from the other bonds or notes is exempt from Wisconsin taxation. <p>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.</p> <p>** 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.</p>	

Line 3 Ordinary Dividends

Fill in on line 3 the amount of ordinary dividends 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 70% of the capital gain distribution that you reported on line 10 of federal Form 1040A or line 13 of Form 1040. **(Caution** If your 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 2013, 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 below.

Unemployment Compensation Worksheet	
<i>Check one box</i>	
<input type="checkbox"/>	A. Married filing a joint return – write \$18,000 on line 3 below.
<input type="checkbox"/>	B. Married not filing a joint return and lived with your spouse at any time during the year – write -0- on line 3 below.
<input type="checkbox"/>	C. Married not filing a joint return and DID NOT live with your spouse at any time during the year – write \$12,000 on line 3 below.
<input type="checkbox"/>	D. Single – write \$12,000 on line 3 below.
1.	Fill in unemployment compensation from your federal Form 1040A, 1040EZ, or 1040 1. _____
2.	Fill in your federal adjusted gross income (see instructions on this page) 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 your federal Form 1040A (line 20b of Form 1040) 4. _____
5.	Fill in taxable refunds, credits, or offsets, if any, from line 10 of your 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. _____

Worksheet Instructions

Line 2 The amount to fill in as your federal adjusted gross income (FAGI) generally cannot be taken directly from your federal return. The amount to fill in on line 2 is as follows:

- If you filed federal Form 1040EZ, fill in the FAGI from line 4 of your Form 1040EZ.
- If you filed federal Form 1040A or 1040, fill in the FAGI from line 21 of Form 1040A or line 37 of Form 1040 plus deductions for educator expenses or tuition or fees that may be included on your federal return and plus any amount included on line 1 of Form 1A due to a difference in the federal and Wisconsin amount of wages shown on Form W-2.

Line 6 Taxable IRA Distributions, Pensions, and Annuities

Fill in on line 6 the total of your taxable IRA distributions, pensions, and annuities. Use the Retirement Benefit Worksheet on page 9 to determine the amount to fill in.

Caution If you were subject to a federal penalty on an IRA or qualified retirement plan, you may not file Form 1A. You must file Form 1.

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

- Wisconsin does not tax railroad retirement benefits. Did you include an amount that you received from the U.S. Railroad Retirement Board in your federal income on line 12b of Form 1040A or line 16b of Form 1040? If yes, fill in such amount on line 4 of the Retirement Benefit Worksheet.
- Wisconsin does not tax military retirement benefits or certain uniformed services retirement benefits. Include on line 4 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 and the Survivor Benefit Plan).
 - (2) The U.S. government that relate to service with the Coast Guard, the commissioned corps of the National Oceanic and Atmospheric Administration, or the commissioned corps of the Public Health Service.
- Include on line 4 of the Retirement Benefit Worksheet any payments received from the retirement systems listed in A and B on page 9 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 4 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 4 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.

- 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. Qualified membership is membership that began before January 1964 as explained on page 8. 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

Retirement Benefit Worksheet		
(Keep for your records)		
If married filing a joint return, fill in each spouse's information separately.	(A) Yourself	(B) Your Spouse
1. Taxable IRA distributions from line 11b of your federal Form 1040A or line 15b of Form 1040	1. _____	_____
2. Taxable pension and annuity income from line 12b of your federal Form 1040A or line 16b of Form 1040	2. _____	_____
3. Add lines 1 and 2	3. _____	_____
4. Nontaxable retirement benefits (see instructions)	4. _____	_____
5. Subtract line 4 from line 3	5. _____	_____
6. Were you (or your spouse, if married filing a joint return) 65 years of age or older on December 31, 2013, and is your federal adjusted gross income less than \$15,000 (\$30,000 if married filing a joint return)? <input type="checkbox"/> YES Skip to line 7. <input type="checkbox"/> NO Add the amounts on line 5 of columns (A) and (B) and fill in here and on line 6 of Form 1A. Do NOT complete lines 7 and 8	6. _____	_____
7. If you were 65 years of age or older on December 31, 2013, fill in on line 7, column (A), the smaller of the amount on line 5, column (A) or \$5,000. Fill in -0- if you were under age 65. If your spouse was 65 years of age or older on December 31, 2013, fill in on line 7, column (B), the smaller of the amount on line 5, column (B) or \$5,000. If your spouse was under age 65, fill in -0-	7. _____	_____
8. Subtract line 7 from line 5. Fill in here and on line 6 of Form 1A. If married filing a joint return, the amount to fill in on line 6 of Form 1A is the total of the amounts on line 8, columns (A) and (B)	8. _____	_____

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

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

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

■ Line 8 IRA Deduction

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

■ Line 9 Student Loan Interest Deduction

Fill in on line 9 the amount from line 18 of your federal Form 1040A or line 33 of Form 1040. You cannot take this deduction if you, or your spouse if filing jointly, are claimed as a dependent on someone's (such as your parent's) 2013 tax return.

■ Line 10 Medical Care Insurance Deduction

You may be able to subtract all or a portion of the amount you paid for medical care insurance.

"Medical care insurance" means a medical care insurance policy that provides surgical, medical, hospital, major medical, or other health service coverage (including dental insurance). The policy may cover you, your spouse, and dependents.

If you received social security benefits, Medicare premiums (for example, Parts B and D) deducted from your benefits are payments for medical care insurance.

"Medical care insurance" does not include premiums for:

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

- Medical care insurance if you elected to pay these premiums with tax-free distributions from a retirement plan. In this case, the premiums would have been paid directly to the insurance provider by the plan.

CAUTION Do not include insurance premiums paid by an employer unless the premiums are included as wages in box 1 of your Form W-2.

Note Premiums that are deducted pre-tax may not be included as payment for medical care insurance.

If you participate in your employer's fringe benefit cafeteria plan and agree to a voluntary salary reduction in return for a medical care insurance benefit, you may not consider the amount of your salary reduction an amount you paid for medical care insurance. You cannot subtract premiums paid with money that has not been included in your gross income. These programs may be known as flexible spending accounts, employee reimbursement accounts, etc.

Complete the Medical Care Insurance Worksheet below to determine your subtraction.

Medical Care Insurance Worksheet	
1. Amount you paid in 2013 for medical care insurance during a period in which (1) you were an employee and your employer did not contribute toward the cost of your insurance or paid a portion of the cost, or (2) you had no employer	1. _____
2. Fill in the amount from line 7 of Form 1A less the amounts on lines 8 and 9 of Form 1A	2. _____
3. Fill in the smaller of line 1 or line 2. This is your subtraction for medical care insurance. Fill in here and on line 10 of Form 1A	3. _____

■ Line 13 Dependents

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

■ Line 14 Standard Deduction

Use the amount on line 12 to find the standard deduction for your filing status from the Standard Deduction Table on page 31. **But**, if you checked line 13, your standard deduction may be limited. Use the worksheet on page 11 to figure the amount to fill in on line 14.

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. _____ .00
B. Addition amount	B. _____ 350.00
C. Add lines A and B. If total is less than \$1,000, fill in \$1,000	C. _____ .00
D. Using the amount on line 12 of Form 1A, fill in the standard deduction for your filing status from table, page 31	D. _____ .00
E. Fill in the SMALLER of line C or D here and on line 14 of Form 1A	E. _____ .00

Line 16 Exemptions

Complete lines 16a and 16b. Fill in the number of exemptions on the lines provided. Multiply that number by the amount indicated (\$700 or \$250), and fill in the result on line a or b, as appropriate. Fill in the total of the amounts on lines 16a and 16b on line 16c.

Line 16a

If you filed:

- Federal Form 1040 or 1040A, your number of exemptions is found in box 6d of your federal return.
- Federal Form 1040EZ, your number of exemptions is:
 - 0 - If you are single and you checked the "You" box on line 5 of your federal return, or if you are married filing jointly and you checked both the "You" and "Spouse" boxes on your federal return.
 - 1 - If you are single and did not check the "You" box on line 5 of your federal return, or if you are married filing jointly and you checked only one box (either "You" or "Spouse") on your federal return.
 - 2 - If you are married filing jointly and did not check either box on line 5 of your federal return.

Line 16b

If you or your spouse were 65 or older on December 31, 2013, check the appropriate lines. Your number of exemptions is equal to the number of lines checked.

You may claim the \$250 exemption on line 16b for you or your spouse only if you or your spouse are allowed the \$700 exemption on line 16a.

Line 18 Tax

Use the amount on line 17 to find your tax in the Tax Table on pages 24-29. Fill in the amount of your tax on line 18.

EXCEPTION If the amount on line 17 is \$100,000 or more, use the Tax Computation Worksheet on page 30 to compute your tax.

Line 19 Armed Forces Member Credit

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

- You were on active duty, and
- You received military pay from the federal government in 2013, 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 20 Renter's and Homeowner's School Property Tax Credit

You may claim a credit if you paid rent during 2013 for living quarters used as your primary residence OR you paid property taxes during 2013 on your home.

You are eligible for a credit whether or not you claim home-
stead credit on line 32.

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 20a and 20b (lines 8a and 8b on Form WI-Z) cannot be more than \$300 (\$150 if married filing as head of household).

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

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

Persons Who Jointly Own a Home or Share Rented Living Quarters When two or more persons (other than husband and wife) jointly own a home or share rented living quarters, each may claim a credit. However, the property taxes and rent paid must be divided between the owners or occupants. See the instructions for lines 20a and 20b.

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

Step 1 Rent Paid in 2013 Fill in on the appropriate line(s) the total rent that you paid in 2013 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 2013 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 2013.

For example, if you and two other persons rented an apartment and paid a total rent of \$3,000 in 2013, 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 below to figure your credit. If heat was included in your rent, use Column 1 of the table. If heat was not included in your rent, use Column 2. Fill in your credit on line 20a (line 8a of Form WI-Z).

Exception If you paid both rent where heat was included and rent where heat was not included, complete the worksheet on page 13.

Renter's School Property Tax Credit Table*

If Rent Paid is:		Your Line 20a (Line 8a of Form WI-Z) Credit is:		If Rent Paid is:		Your Line 20a (Line 8a of Form WI-Z) Credit is:		If Rent Paid is:		Your Line 20a (Line 8a of Form WI-Z) Credit is:		If Rent Paid is:		Your Line 20a (Line 8a of Form WI-Z) Credit is:	
At Least	But Less Than	Heat In-cluded in Rent		At Least	But Less Than	Heat In-cluded in Rent		At Least	But Less Than	Heat In-cluded in Rent		At Least	But Less Than	Heat In-cluded in Rent	
		Col. 1	Col. 2												
\$ 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 11.

Renter's Worksheet		
<i>(Complete only if Exception described on page 12 applies.)</i>		
1. Credit for rent with heat included (from Col. 1 of Table on page 12) . . . 1.	.00	
2. Credit for rent where heat not included (from Col. 2 of Table on page 12) 2.	.00	
3. Add lines 1 and 2. Fill in on line 20a of Form 1A (line 8a of Form WI-Z)* 3.	.00	
* Do not fill in more than \$300 (\$150 if married filing as head of household).		

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

Step 1 Property Taxes Paid on Home in 2013 Fill in the amount of property taxes that you *paid* in 2013 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 2013.

Property taxes are further limited as follows:

- If you bought or sold your home during 2013, the property taxes of the seller and buyer are the taxes set forth for each in the closing agreement made at the sale or purchase. If the closing agreement does not divide the property taxes between the seller and buyer, divide them on the basis of the number of months each owned the home.
- If you owned a mobile home during 2013, property taxes include the municipal permit fees paid to your municipality and/or the personal property taxes paid on your mobile home. Payments for space rental for parking a mobile home or manufactured home should be filled in as rent on line 20a (line 8a of Form WI-Z).
- 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.

Homeowner's School Property Tax Credit Table*

If Property Taxes are:											
At Least	But Less Than	Line 20b (Line 8b of Form WI-Z) Credit is	At Least	But Less Than	Line 20b (Line 8b of Form WI-Z) Credit is	At Least	But Less Than	Line 20b (Line 8b of Form WI-Z) Credit is	At Least	But Less Than	Line 20b (Line 8b of Form WI-Z) 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 11.

Step 2 Use the Homeowner’s School Property Tax Credit Table on page 13 to figure your credit. Fill in the amount of your credit on line 20b (line 8b on Form WI-Z).

Caution If you also claimed the renter’s credit on line 20a (line 8a on Form WI-Z), the total of your renter’s and homeowner’s credits may not be more than \$300 (\$150 if married filing as head of household).

■ **Line 21 (Line 9 of Form WI-Z)
Working Families Tax Credit**

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

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

Single or Head of Household

- If the amount on line 12 of Form 1A (line 1 of Form WI-Z) is \$9,000 or less, your working families tax credit is equal to your tax. Fill in the amount from line 18 of Form 1A (line 7 of Form WI-Z) on line 21 of Form 1A (line 9 of Form WI-Z).
- If the amount on line 12 of Form 1A (line 1 of Form WI-Z) is more than \$9,000 but less than \$10,000, use the worksheet below to compute your working families tax credit.

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

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

■ **Line 22 Married Couple Credit**

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

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

Fill in the schedule on page 2 of Form 1A to figure your credit. Each spouse must list his or her earned income separately in column (A) or (B) of the schedule. “Earned income” includes *taxable* wages, salaries, tips, disability income treated as wages, scholarships or fellowships (only amounts reported on a W-2), and other employee compensation. Earned income that is not taxable to Wisconsin cannot be used in computing the credit.

Example You are a member of the National Guard and were called to active duty. You claimed a subtraction on line 1 of Form 1A for the amount of military pay you received for the time during which you were on active duty. Because this military pay is not taxable to Wisconsin, it cannot be used when computing the married couple credit.

Earned income does *not* include interest, dividends, unemployment compensation, IRA distributions, deferred compensation, 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; and scholarship and fellowship income not reported on a W-2.

Fill in the amount of your credit from line 6 of the schedule on line 22 of Form 1A. The maximum credit allowable is \$480.

Line 26 (Line 13 of Form WI-Z)
Sales and Use Tax Due on Internet, Mail Order, or Other Out-of-State Purchases

Did you make any taxable purchases from out-of-state firms during 2013 on which sales and use tax was not charged? If yes, you must report Wisconsin sales and use tax on these purchases on line 26 (line 13 of Form WI-Z) if they were stored, used, or consumed in Wisconsin. You must also report sales and use tax on taxable purchases from a retailer located in another country regardless of whether you were charged any tax for that country or any duty by the U.S. Customs Service.

Taxable purchases include furniture, carpet, clothing, computers, books, CDs, DVDs, cassettes, video tapes, certain digital goods (e.g., greeting cards, video games, music, and books, transferred electronically), artwork, antiques, 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 below to determine whether you are liable for Wisconsin sales and use tax.

Worksheet for Computing Wisconsin Sales and Use Tax	
1. Total purchases subject to Wisconsin sales and use tax (i.e., purchases on which no sales and use tax was charged by the seller) 1.	.00
2. Sales and use tax rate (see rate chart below) 2. x	%
3. Amount of sales and use tax due (line 1 multiplied by tax rate on line 2). Round this amount to the nearest dollar and fill in on line 26 of Form 1A (line 13 of Form WI-Z) 3.	.00

Sales and Use Tax Rate Chart		
In all Wisconsin counties except those shown in a through c below, the tax rate was 5.5% for all of 2013.		
a. If storage, use, or consumption in 2013 was in one of the following counties, the tax rate was 5.6%:		
Milwaukee	Ozaukee	
Washington		
b. If storage, use, or consumption in 2013 was in one of the following counties, the tax rate was 5.1%:		
Racine	Waukesha	
c. If storage, use, or consumption in 2013 was in one of the following counties, the tax rate was 5%:		
Calumet	Menominee	Winnebago
Kewaunee	Outagamie	
Manitowoc	Sheboygan	

Note If you do not include an amount on line 26 (line 13 of Form WI-Z), place a checkmark in the space provided to certify that you do not owe any sales or use tax. Only returns certified as “no use tax due” will be recognized as filing a sales/use tax return.

Line 27 Donations

You may designate amounts as a donation to one or more of the programs listed on lines 27a through 27j. Your donation will either reduce your refund or be added to tax due. Add the amounts on lines 27a through 27j and fill in the total on line 27k.

Line 27a 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. Gifts up to a predetermined amount will be matched by state general purpose revenue. Fill in the amount you want to donate on line 27a.

Line 27b 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 27b.

Line 27c Cancer Research Donation Your cancer research donation will be divided equally between the Medical College of Wisconsin, Inc., and the University of Wisconsin Carbone Cancer Center for cancer research projects. Fill in the amount you want to donate on line 27c.

Line 27d 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 27d.

Line 27e 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 27e.

Line 27f Firefighters Memorial You may donate an amount towards a firefighters memorial. Fill in the amount you want to donate on line 27f.

Line 27g Military Family Relief Fund The Wisconsin Department of Military Affairs will use donations to the military family relief fund to provide financial aid to eligible members of the immediate family (spouse and dependent children) of members of the U.S. armed forces or the National Guard who are residents of Wisconsin serving on active duty in the U.S. armed forces. Fill in the amount you want to donate on line 27g.

Line 27h Second Harvest/Feeding America Your donation to the food banks supports efforts to feed the hungry and will be divided as follows: 65% to Feeding America Eastern Wisconsin (located in Milwaukee); 20% to Second Harvest Foodbank of Southern Wisconsin (located in Madison); and 15% to Feed My People (located in Eau Claire). The food banks provide food to food pantries, meal programs, shelters, and soup kitchens throughout the state. Fill in the amount you want to donate on line 27h.

Line 27i Red Cross Wisconsin Disaster Relief You may donate an amount to the American Red Cross for its Wisconsin Disaster Relief Fund. Fill in the amount you want to donate on line 27i.

Line 27j Special Olympics You may donate an amount to Special Olympics Wisconsin, Inc. Fill in the amount you want to donate on line 27j.

■ Line 29 Wisconsin Income Tax Withheld

Add the **Wisconsin** income tax withheld shown on your withholding statements. Wisconsin tax withheld is shown in Box 17 of Form W-2 or Box 12 of Form 1099-R, but only if Wisconsin is the state identified in Box 15 of Form W-2 or Box 13 of Form 1099-R. Fill in the total on line 29. Enclose readable copies of your withholding statements. Enclose Form 1099-R only if Wisconsin income tax was withheld.

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 30 2013 Estimated Tax Payments and Amount Applied from 2012 Return

Fill in any payments you made on your estimated Wisconsin income tax (Form 1-ES) for 2013. Include any overpayment from your 2012 return that you were allowed as credit to your 2013 Wisconsin estimated tax.

Note **Check Your Estimated Tax Payments** Before filling in line 30, check the amount of your estimated tax payments on the department's website at <https://ww2.revenue.wi.gov/PaymentInquiry/request.html>. Processing of your return will be delayed if there is a difference between the amount of estimated tax payments you claim and the amount the department has on record.

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 2012 returns that you and your spouse were allowed as credit to 2013 Wisconsin estimated tax.

Follow these instructions even if your spouse died in 2013 or in 2014 before filing a 2013 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 2013 and the name(s) and social security number(s) under which you made them.

■ Line 31 Earned Income Credit

If you qualify for the federal earned income credit and you have at least one qualifying child, you also qualify for the Wisconsin earned income credit. However, you must have been a legal resident of Wisconsin for the entire year.

Note If you recklessly or fraudulently claim a false credit, you may be ineligible to claim the credit for up to 10 years and could also owe a penalty.

To claim the Wisconsin earned income credit, complete the following steps and fill in the required information in the spaces provided on line 31.

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

Step 2 Fill in the **federal earned income credit** from line 38a of your federal Form 1040A or line 64a of Form 1040.

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

Number of qualifying children (see Step 1 above)	Fill in this percentage rate
1	4%
2	11%
3 or more	34%

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

Note **Enclose With Your Return** Enclose a copy of your federal Schedule EIC with Form 1A. If you used a paid preparer to complete your federal return, also enclose federal Form 8867. Failure to provide this 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 31. Write EIC in the space to the right of line 31. Complete your return through line 33. Enclose a copy of your federal return (Form 1040A or Form 1040) with Form 1A.

Line 32 Homestead Credit

If you are claiming homestead credit, fill in on line 32 the amount of your credit from line 19 of Schedule H 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 21.

Line 33 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.

Note

If you recklessly or fraudulently claim a false credit, you may be ineligible to claim the credit for up to 10 years and could also owe a penalty.

An “eligible unremarried surviving spouse” means an unremarried surviving spouse of an individual who:

- Served on active duty in the U.S. armed forces or in forces incorporated as part of the U.S. armed forces or in the National Guard or a reserve component of the U.S. armed forces,
- Was a resident of Wisconsin at the time of entry into active service or who had been a resident of Wisconsin for any consecutive 5-year period after entry into that active duty service, and
- Met one of the following conditions:
 1. Died while on active duty and while a resident of Wisconsin,
 2. Was a resident of Wisconsin at the time of his or her death and had either a service-connected disability rating of 100% under 38 USC 1114 or 1134 or a 100% disability rating based on individual unemployability, or
 3. In the case of an individual who served in the National Guard or a reserve component, while a resident of Wisconsin died in the line of duty while on active or inactive duty for training purposes.

The unremarried surviving spouse must be certified by the Wisconsin Department of Veterans Affairs.

“Eligible veteran” means an individual who is certified 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 or who had been a resident of Wisconsin for any consecutive 5-year period after entry into that active duty 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 or a 100% disability rating based on individual unemployability.

Computing the Credit The credit is equal to the property taxes owed and paid by the claimant 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. Do not include property taxes paid where the claimant does not have an ownership interest in the property.

“Principal dwelling” means any dwelling and the land surrounding it that is reasonably necessary for use of the dwelling as a primary dwelling, but not more than one acre. 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.

Complete the worksheet below if your principal dwelling is located on more than one acre of land.

Worksheet If Property Tax Bill Shows More Than 1 Acre of Land	
1. Assessed value of land (from tax bill) . . .	1 _____
2. Number of acres of land	2 _____
3. Divide line 1 by line 2	3 _____
4. Assessed value of principal residence . .	4 _____
5. Add line 3 and line 4	5 _____
6. Total assessed value of all land and improvements (from tax bill)	6 _____
7. Divide line 5 by line 6	7 _____
8. Net property taxes paid	8 _____
9. Multiply line 8 by line 7. This is the amount of property tax allowed for the credit	9 _____

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. (See Exceptions below.)

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 (subject to the one acre limitation).
- **Married not 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, each spouse may claim the credit based on their respective ownership interest in the eligible veteran's principal dwelling (subject to the one acre limitation).

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 municipal permit fees you paid to the municipality.

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 school property tax credit, homestead credit, or farmland preservation credit.

Certification of Eligibility for the Credit If you did not claim the credit in a prior year, before claiming the credit for 2013 you must request certification 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 WDVA0001 and the brochure are available from your county veterans service officer or on the Internet at 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. The Wisconsin Department of Veterans Affairs will send you a certification of your eligibility.

Note You do not have to obtain certification from the WDVA for 2013 if you previously received a certification for a prior year. If you still qualify for the credit, you may claim the credit but do not have to enclose certification.

Enclosures Enclose a copy of your property tax bill, proof of payment made in 2013, and a copy of the certification (if required) received from the Wisconsin Department of Veterans Affairs with your return.

■ Line 35 Amount You Overpaid

If line 34 is more than line 28, complete line 35 to determine the amount you overpaid.

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

■ Line 36 Refund

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

Note If you are divorced, see Enclosures on page 20. You may be required to enclose a copy of your judgment of divorce with your return.

■ Line 37 Amount of Line 35 to be Applied to your 2014 Estimated Tax

Fill in on line 37 the amount, if any, of the overpayment on line 35 you want applied to your 2014 estimated tax.

■ Line 38 Amount You Owe

If line 34 is less than line 28, complete line 38 to determine the amount you owe.

Note

If the amount you owe with your return is \$500 or more or you made late estimated tax payments, see the line 39 instructions.

To Pay Online Go to the department's website at <https://tap.revenue.wi.gov/pay>. This is a free service.

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

If the name of the taxpayer does not match the printed name on the check, print the taxpayer's name on the memo line of the check.

If you e-filed your return and are paying by check or money order, enclose your payment with Form EPV. Mail Form EPV and your payment to the address shown on Form EPV.

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)
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 39 Underpayment Interest

You may owe underpayment interest if the amount of Wisconsin income tax withheld from your wages was less than your tax liability, or if you had income that was not subject to withholding and you did not make timely estimated tax payments. This is an interest charge that applies when you have not prepaid enough of your tax through withholding and/or estimated tax payments.

In general, in each quarter of the year you should be paying enough tax through withholding payments and 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 21.

Underpayment interest applies if:

- Line 38 is at least \$500 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 25 minus the amounts on lines 31, 32, and 33.

Exceptions You will not owe underpayment interest if your 2012 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 2012 and you were a Wisconsin resident for all of 2012, **or**

2. The amounts on lines 29 and 30 on your 2013 return are at least as much as the tax shown on your 2012 return. Your estimated tax payments for 2013 must have been made on time and for the required amount. This exception does not apply if you did not file a 2012 Wisconsin return.

The tax shown on your 2012 return is the amount on line 25 of 2012 Form 1A minus the amounts on lines 31, 32, and 33.

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

Note Fill in the exception code in the space to the left of line 39 only if you qualify for an exception, are enclosing an application for a waiver, or are using the annualized income installment method (Part IV of Schedule U) to compute underpayment interest. See the Schedule U instructions for the exception code to use.

■ Third Party Designee

If you want to allow a tax preparer or tax preparation firm, family member, friend, or any other person you choose to discuss your 2013 tax return with the department, check "Yes" 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 a personal identification number (PIN).

If you check "Yes," 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 2014 tax return. This is April 15, 2015, 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. Also fill in your daytime phone number. Keep a copy of your return for your records.

■ Enclosures

For faster refunds, **do not staple** your return.

- 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 or online).
- If you are filing under an extension, see When to File/ Extension of Time to File on page 4 for items you must enclose.
- If you are claiming the earned income credit, enclose a copy of federal Schedule EIC with Form 1A. Also enclose federal Form 8867 if you used a paid preparer to complete your federal return.
- If you claimed homestead credit, paper clip 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.

■ Where to File

Mail your return to the Wisconsin Department of Revenue:

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

Envelopes without enough postage will be returned to you by the post office. Your envelope may need additional postage if it contains more than five pages or is oversized (for example, it is over ¼” thick). 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 PO boxes. The private delivery service can tell you how to get written proof of the mailing date.

Fraudulent or Reckless Credit Claims

Fraudulent or reckless claims for earned income credit, homestead credit, or the veterans and surviving spouses property tax credit are subject to filing limitations. If you file a "fraudulent claim," you will not be allowed to take the credit for 10 years. "Fraudulent claim" means a claim that is false or excessive and filed with fraudulent intent. If you file a "reckless claim," you will not be allowed to take the credit for 2 years. "Reckless claim" means a claim that was improper, due to reckless or intentional disregard of income tax law or department rules and regulations. You may also have to pay penalties.

Penalties for Not Filing Returns or Filing Incorrect Returns

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

Note Estimated Tax Payments Required for Next Year?

If your 2014 Wisconsin income tax return will show a tax balance due to the department of \$500 or more, you must either:

- Make estimated tax payments for 2014 in installments beginning April 15, 2014, using Wisconsin Form 1-ES, or
- Increase the amount of income tax withheld from your 2014 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 Bureau at (608) 266-2486 or any Department of Revenue office.

If you must file Form 1-ES for 2014 and do not receive a form in the mail, go to the department's website at revenue.wi.gov to obtain a personalized copy of Form 1-ES, or contact any Department of Revenue office.

Wisconsin Homestead Credit

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

- At least 18 years old on December 31, 2013,
- A legal resident of Wisconsin for all of 2013,
- Not claimed as a dependent on anyone's 2013 tax return (unless you were 62 or older on December 31, 2013),

- Not living in tax-exempt public housing for all of 2013 (**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 \$24,680 in 2013.

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 5 for how to get Schedule H or H-EZ. These schedules are also available at many libraries.

Internal Revenue Service Adjustments

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

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

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

Amended Returns

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

Note You may be able to electronically file the Form 1X through the department's Wisconsin e-file application at revenue.wi.gov or through your software package.

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 Fact Sheet 1118, *Income Tax Information for Active Military Personnel*.

Death of a Taxpayer

A return for a taxpayer who died in 2013 should be filed on the same form that would have been used if he or she had lived. Include only the income received by the taxpayer up to the date of death.

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

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

If you filed a return on behalf of a decedent and were issued a refund, but you are not able to cash the refund check, complete Form 804, *Claim for Decedent's Wisconsin Income Tax Refund*. Mail the completed form and refund check to the department.

If your spouse died during 2013 and you did not remarry in 2013, you can file a joint return. You can also file a joint return if your spouse died in 2014 before filing a 2013 return. A joint return should show your spouse's 2013

income before death and your income for all of 2013. 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 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 your spouse died before 2013 and you have not remarried, you must file as single or, if qualified, as head of household.

Requesting Copies of Your Returns

The Department of Revenue will provide copies of your returns for prior years. Persons requesting copies should complete Form P-521, *Request for Copies of Previously Filed Tax Returns or Forms W-2*. Include all required information and fee with Form P-521. Form P-521 is available from the department's website at revenue.wi.gov.

Servicio en Español

Para ayuda gratuita para la declaración de sus impuestos y de el Crédito por Vivienda Familiar, llame al “211” para encontrar un sitio de Asistencia de Voluntarios para Impuestos (Volunteer Income Tax Assistance también conocido como VITA) cerca de usted. Muchos lugares ofrecen servicios en español.

Para respuestas a las preguntas sobre impuestos, por favor llame el Departamento de Impuestos al (608) 266-2486 para impuestos individuales y al (608) 266-2776 para impuestos de negocios. Oprima el “2” para ayuda en español.

Para más información, visite revenue.wi.gov, en el vínculo (link) “En Español” usted encontrará información sobre el Crédito por Ingreso de Trabajo, información del Crédito por Vivienda Familiar, y mucho más – todo disponible en español.

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, 2013. 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	CLEAR LAKE.....	1127	GREENFIELD.....	2303	MCFARLAND.....	3381	PESHIGO.....	4305	STEVENS POINT.....	5607
ADAMS-FRIENDSHIP.....	0014	CLINTON.....	1134	GREEN LAKE.....	2310	MEDFORD.....	3409	PEWAUKEE.....	4312	STOCKBRIDGE.....	5614
ALBANY.....	0063	CLINTONVILLE.....	1141	GREENWOOD.....	2394	MELLEN.....	3427	PHELPS.....	4330	STOUGHTON.....	5621
ALGOMA.....	0070	COCHRANE.....	1155	GRESHAM.....	2415	MELROSE-MINDORO.....	3428	PHILLIPS.....	4347	STRATFORD.....	5628
ALMA.....	0084	FOUNTAIN CITY.....	1162	HAMILTON.....	2420	MENASHA.....	3430	PITTSVILLE.....	4368	STURGEON BAY.....	5642
ALMA CENTER.....	0091	COLBY.....	1162	HARTFORD UHS.....	*	MEMONINEE INDIAN.....	3434	PLATTEVILLE.....	4389	SUN PRAIRIE.....	5656
ALMOND-.....		COLEMAN.....	1169	HAYWARD.....	2478	MEMONONIE FALLS.....	3437	PLUM CITY.....	4459	SUPERIOR.....	5663
BANCROFT.....	0105	COLFAX.....	1176	HIGHLAND.....	2527	MEMONONIE.....	3444	PLYMOUTH.....	4473	SURING.....	5670
ALTOONA.....	0112	COLUMBUS.....	1183	HILBERT.....	2534	MEQUON-.....		PORTAGE.....	4501		
AMERY.....	0119	CORNELL.....	1204	HILLSBORO.....	2541	THIENSVILLE.....	3479	PORT EDWARDS.....	4508	THORP.....	5726
ANTIGO.....	0140	CRANDON.....	1218	HOLMEN.....	2562	MERCER.....	3484	PORT WASHINGTON-.....		THREE LAKES.....	5733
APPLETON.....	0147	CRIVITZ.....	1232	HORICON.....	2576	MERRILL.....	3500	SAUKVILLE.....	4515	TIGERTON.....	5740
ARCADIA.....	0154	CUBA CITY.....	1246	HORTONVILLE AREA.....	2583	MIDDLETON-CROSS.....		POTOSI.....	4529	TOMAH.....	5747
ARGYLE.....	0161	CUDAHY.....	1253	HOWARD-SUAMICO.....	2604	PLAINS.....	3549	POYNETTE.....	4536	TOMAHAWK.....	5754
ARROWHEAD UHS.....	*	CUMBERLAND.....	1260	HOWARDS GROVE.....	2605	MILTON.....	3612	PRAIRIE DU CHIEN.....	4543	TOMORROW RIVER.....	0126
ASHLAND.....	0170			HUDSON.....	2611	MILWAUKEE.....	3619	PRAIRIE FARM.....	4557	TRI-COUNTY.....	4375
ASHWAUBENON.....	0182	D C EVEREST.....	4970	HURLEY.....	2618	MINERAL POINT.....	3633	PRENTICE.....	4571	TURTLE LAKE.....	5810
ATHENS.....	0196	DARLINGTON.....	1295	HUSTISFORD.....	2625	MISHICOT.....	3661	PRESCOTT.....	4578	TWO RIVERS.....	5824
AUBURNDALE.....	0203	DEERFIELD.....	1309	INDEPENDENCE.....	2632	MONDOVI.....	3668	PRINCETON.....	4606		
AUGUSTA.....	0217	DE FOREST.....	1316	IOLA-SCANDINAVIA.....	2639	MONONA GROVE.....	3675	PULASKI.....	4613	UNION GROVE UHS.....	*
		DELANAV-DARIEN.....	1380	IOWA-GRANT.....	2646	MONROE.....	3682			UNITY.....	0238
BALDWIN-WOODVILLE.....	0231	DENMARK.....	1407	ITHACA.....	2660	MONTELO.....	3689	RACINE.....	4620		
BANGOR.....	0245	DE PERE.....	1414	JANESVILLE.....	2695	MONTICELLO.....	3696	RANDOLPH.....	4634	VALDELS.....	5866
BARABOO.....	0280	DE SOTO.....	1421	JEFFERSON.....	2702	MOUNTH HOREB.....	3794	RANDOM LAKE.....	4641	VERONA.....	5901
BARNEVELD.....	0287	DODGELAND.....	2744	JOHNSON CREEK.....	2730	MUKWONAGO.....	3822	REEDSBURG.....	4753	VIROQUA.....	5985
BARRON.....	0308	DODGEVILLE.....	1428	JUDA.....	2737	MUSKEGO-NORWAY.....	3857	REEDSVILLE.....	4760		
BAYFIELD.....	0315	DRUMMOND.....	1491			NECEDAH.....	3871	RHINELANDER.....	4781	WABENO.....	5992
BEAVER DAM.....	0336	DURAND.....	1499			NEENAH.....	3892	RIB LAKE.....	4795	WASHBURN.....	6027
BEECHER-DUNBAR-.....						NEILLSVILLE.....	3899	RICE LAKE.....	4802	WASHINGTON.....	6069
PEMBINE.....	4263	EAST TROY.....	1540			NEENAH.....	3892	RICHLAND.....	4851	WATERFORD UHS.....	*
BELLEVILLE.....	0350	EAU CLAIRE.....	1554	KAUKAUNA.....	2758	NEENAH.....	3892	RIO.....	4865	WATERLOO.....	6118
BELMONT.....	0364	EDGAR.....	1561	KAUKAUNA.....	2758	NEENAH.....	3892	RIPON AREA.....	4872	WATER TOWN.....	6125
BELVOIT.....	0413	EDGERTON.....	1568	KELSO.....	2793	NEENAH.....	3892	RIVERDALE.....	4885	WAUKESHA.....	6174
BELOIT TURNER.....	0422	ELCHO.....	1582	KETTLE MORAINNE.....	1376	NEENAH.....	3892	RIVER FALLS.....	4893	WAUKESHA.....	6181
BENTON.....	0427	ELEVA-STRUM.....	1600	KEWASKUM.....	2800	NEW AUBURN.....	3920	RIVER RIDGE.....	4904	WAUPACA.....	6195
BERLIN.....	0434	ELKHART LAKE.....	1631	KEWAUNEE.....	2814	NEW BERLIN.....	3925	RIVER VALLEY.....	5523	WAUPUN.....	6216
BIG FOOT UHS.....	*	GLENBEULAH.....	1631	KICKAPOO.....	5960	NEW GLARUS.....	3934	ROSENDALE.....	4781	WAUSAU.....	6223
BIRCHWOOD.....	0441	ELKHORN.....	1638	KIEL.....	2828	NEW HOLSTEIN.....	3941	BRANDON.....	4956	WAUSAUKEE.....	6230
BLACK HAWK.....	2240	ELK MOUND.....	1645	KIMBERLY.....	2835	NEW LISBON.....	3948	ROSHOLT.....	4963	WAUTOMA.....	6237
BLACK RIVER FALLS.....	0476	ELLSWORTH.....	1659	KOHLER.....	2842	NEW LONDON.....	3955	ROYALL.....	1673	WAUWATOSA.....	6244
BLAIR-TAYLOR.....	0485	ELMBROOK.....	0714	LA CROSSE.....	2849	NEW RICHMOND.....	3962			WAUZEKA-STEUBEN.....	6251
BLOOMER.....	0497	ELMWOOD.....	1666	LADYSMITH.....	2856	NIAGARA.....	3969	SAINT CROIX.....		WEBSTER.....	6293
BONDUEL.....	0602	EVANSVILLE.....	1694	LA FARGE.....	2863	NIAGARA.....	3969	CENTRAL.....	2422	WEST ALLIS.....	6300
BOSCOBEL AREA.....	0609			LAKE GENEVA-.....		NICOLET UHS.....	*	SAINT CROIX FALLS.....	5019	WEST BEND.....	6307
BOWLER.....	0623	FALL CREEK.....	1729	GENOA CITY UHS.....	*	NORTH CRAWFORD.....	2016	SAINT FRANCIS.....	5026	WESTBY.....	6321
BOYCEVILLE.....	0637	FALL RIVER.....	1736	LAKE HOLCOMBE.....	2891	NORTH FOND DU LAC.....	3983	SAUK PRAIRIE.....	5100	WEST DE PERE.....	6328
BRILLION.....	0658	FENNIMORE.....	1813	LAKELAND UHS.....	*	NORTHERN OZAUKEE.....	1945	SENECA.....	5124	WEST SALEM.....	6370
BRODHEAD.....	0700	FLAMBEAU.....	5757	LAKE MILLS.....	2898	NORTHLAND PINES.....	1526	SEVASTOPOL.....	5130	WESTFIELD.....	6335
BROWN DEER.....	0721	FLORENCE CO.....	1855	LANCASTER.....	2912	NORTHWOOD.....	3654	SEYMOUR.....	5138	WESTON.....	6354
BRUCE.....	0735	FOND DU LAC.....	1862	LAONA.....	2940	NORWALK-ONTARIO-.....		SHAWANO.....	5264	WEYAUWEGA-.....	
BURLINGTON.....	0777	FORT ATKINSON.....	1883	LENA.....	2961	WILTON.....	3990	SHEBOYGAN.....	5271	FREMONT.....	6384
BUTTERNUT.....	0840	FRANKLIN.....	1900	LITTLE CHUTE.....	3129	OAK CREEK-.....		SHEBOYGAN FALLS.....	5278	WHITEFISH BAY.....	6419
		FREDERIC.....	1939	LODI.....	3150	FRANKLIN.....	4018	SHELL LAKE.....	5306	WHITEHALL.....	6426
CADOTT.....	0870	FREEDOM.....	1953	LOMIRA.....	3171	OAKFISH.....	4025	SHIOCTON.....	5348	WHITE LAKE.....	6440
CAMBRIA-FRIESLAND.....	0882			LOYAL.....	3206	OCONOMOWOC.....	4060	SHOREWOOD.....	5355	WHITEWATER.....	6461
CAMBRIDGE.....	0896	GALESVILLE-ETTRICK-.....		LUCK.....	3213	OCONTO FALLS.....	4074	SHULLSBURG.....	5362	WHITNALL.....	6470
CAMERON.....	0903	TREMPEALEAU.....	2009	LUXEMBURG-CASCO.....	3220	OMRO.....	4088	SIREN.....	5376	WILD ROSE.....	6475
CAMPBELLSPORT.....	0910	GERMANTOWN.....	2058			ONALASKA.....	4095	SLINGER.....	5390	WILLIAMS BAY.....	6482
CASHTON.....	0980	GIBLALTAR.....	2114			OOSTBURG.....	4137	SOLO SPRINGS.....	5397	WILMOT UHS.....	*
CASSVILLE.....	0994	GILLET.....	2128	MADISON.....	3269	OREGON.....	4144	SOMERSET.....	5432	WINNECONNE.....	6608
CEDARBURG.....	1015	GILMAN.....	2135	MANITOWOC.....	3290	OSCEOLA.....	4165	SOUTH MILWAUKEE.....	5439	WINTER.....	6615
CEDAR GROVE-.....		GILMANTON.....	2142	MAPLE.....	3297	OSKOSH.....	4179	SOUTH SHORE.....	4522	WISCONSIN DELLS.....	6678
BELGIUM.....	1029	GLENWOOD CITY.....	2198	MARATHON CITY.....	3304	OSSEO-FAIRCHILD.....	4186	SOUTHERN DOOR CO.....	5457	WISCONSIN HEIGHTS.....	0469
CENTRAL/WESTOSHA.....	*	GOODMAN.....	2212	MARINETTE.....	3311	OWEN-WITHEE.....	4207	SOUTHWESTERN.....	2485	WISCONSIN RAPIDS.....	6685
CHEQUAMEGON.....	1071	ARMSTRONG.....	2212	MARION.....	3318			WISCONSIN.....	2485	WITTENBERG-.....	
CHETEK.....		GRAFTON.....	2217	MARKESAN.....	3325	PALMYRA-EAGLE.....	4221	SPARTA.....	5460	BIRNAMAPOD.....	6692
WEYERHAEUSER.....	1080	GRANTON.....	2226	MARSHALL.....	3332	PARDEEVILLE.....	4228	SPENCER.....	5467	WONEWOC.....	
CHILTON.....	1085	GRANTSBURG.....	2233	MARSHFIELD.....	3339	PARKVIEW.....	4151	SPOONER.....	5474	UNION CENTER.....	6713
CHIPPEWA FALLS.....	1092	GREEN BAY.....	2289	MAUSTON.....	3360	PECATONICA.....	0490	SPRING VALLEY.....	5586	WRIGHTSTOWN.....	6734
CLAYTON.....	1120	GREENDALE.....	2296	MAYVILLE.....	3367	PEPIN.....	4270	STANLEY-BOYD.....	5593		

*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	RUBICON, JT #6.....	4998	UNION GROVE, JT #1.....	5859
BRISTOL, #1.....	0665	RIVER HILLS.....	2184	LINN, JT #4.....	3087	NORTH LAKELAND.....	0616	SALEM.....	5068	WALWORTH, JT #1.....	6022
DOVER, #1.....	1449	HARTFORD, JT #1.....	2443	LINN, JT #6.....	3094	NORWAY, JT #7.....	4011	SHARON, JT #11.....	5258	WASHINGTON-.....	
ERIN.....	1687	HARTLAND-.....		MAPLE DALE-.....		PARIS, JT #1.....	4235	SILVER LAKE, JT #1.....	5369	CALDWELL.....	6104
FONTANA, JT #8.....	1870	LAKESIDE, JT #3.....	2460	INDIAN HILL.....	1897	RANDALL, JT #1.....	4627	STONE BANK.....	3542	WATERFORD, JT #1.....	6113
FOX POINT, JT #2.....	1890	HERMAN, #22.....	2523	MERTON COMMUNITY.....	3528	RAYMOND, #14.....	4686	SWALLOW.....	3510	WHEATLAND, JT #1.....	6412
FRIESS LAKE.....	4843	LAC DU.....		MINOCQUA, JT #1.....	3640	RICHFIELD, JT #1.....	4820	TREVOR-WILMOT.....	5780	WOODRUFF, JT #1.....	6720
GENEVA, JT #4.....	2044	FLAMBEAU, #1.....	1848	NEOSHO, JT #3.....	3913	RICHMOND.....	3122	TWIN LAKES, #4.....	5817	YORKVILLE, JT #2.....	6748
GENOA CITY, JT #2.....	2051	LAKE COUNTRY.....	3862	NORTH CAPE.....	4690						

2013 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 30.

Example: Mr. and Mrs. Smith are filing a joint return. Their taxable income on line 17 of Form 1A is \$28,653. First, they find the \$28,000 heading in the table. Then they find the \$28,600-28,700 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and the filing status column meet is \$1,467. This is the tax amount they must write on line 18 of their return.



If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly
		Your tax is –	
28,500	28,600	1,543	1,461
28,600	28,700	1,549	1,467
28,700	28,800	1,555	1,473
28,800	28,900	1,562	1,479
28,900	29,000	1,568	1,486

If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly
		Your tax is –				Your tax is –				Your tax is –	
0	20	0	0	4,000				8,000			
20	40	1	1	4,000	4,100	178	178	8,000	8,100	354	354
40	100	3	3	4,100	4,200	183	183	8,100	8,200	359	359
100	200	7	7	4,200	4,300	187	187	8,200	8,300	363	363
200	300	11	11	4,300	4,400	191	191	8,300	8,400	367	367
300	400	15	15	4,400	4,500	196	196	8,400	8,500	372	372
400	500	20	20	4,500	4,600	200	200	8,500	8,600	376	376
500	600	24	24	4,600	4,700	205	205	8,600	8,700	381	381
600	700	29	29	4,700	4,800	209	209	8,700	8,800	385	385
700	800	33	33	4,800	4,900	213	213	8,800	8,900	389	389
800	900	37	37	4,900	5,000	218	218	8,900	9,000	394	394
900	1,000	42	42	5,000				9,000			
1,000				5,000	5,100	222	222	9,000	9,100	398	398
1,000	1,100	46	46	5,100	5,200	227	227	9,100	9,200	403	403
1,100	1,200	51	51	5,200	5,300	231	231	9,200	9,300	407	407
1,200	1,300	55	55	5,300	5,400	235	235	9,300	9,400	411	411
1,300	1,400	59	59	5,400	5,500	240	240	9,400	9,500	416	416
1,400	1,500	64	64	5,500	5,600	244	244	9,500	9,600	420	420
1,500	1,600	68	68	5,600	5,700	249	249	9,600	9,700	425	425
1,600	1,700	73	73	5,700	5,800	253	253	9,700	9,800	429	429
1,700	1,800	77	77	5,800	5,900	257	257	9,800	9,900	433	433
1,800	1,900	81	81	5,900	6,000	262	262	9,900	10,000	438	438
1,900	2,000	86	86	6,000				10,000			
2,000				6,000	6,100	266	266	10,000	10,100	442	442
2,000	2,100	90	90	6,100	6,200	271	271	10,100	10,200	447	447
2,100	2,200	95	95	6,200	6,300	275	275	10,200	10,300	451	451
2,200	2,300	99	99	6,300	6,400	279	279	10,300	10,400	455	455
2,300	2,400	103	103	6,400	6,500	284	284	10,400	10,500	460	460
2,400	2,500	108	108	6,500	6,600	288	288	10,500	10,600	464	464
2,500	2,600	112	112	6,600	6,700	293	293	10,600	10,700	469	469
2,600	2,700	117	117	6,700	6,800	297	297	10,700	10,800	473	473
2,700	2,800	121	121	6,800	6,900	301	301	10,800	10,900	479	477
2,800	2,900	125	125	6,900	7,000	306	306	10,900	11,000	485	482
2,900	3,000	130	130	7,000				11,000			
3,000				7,000	7,100	310	310	11,000	11,100	491	486
3,000	3,100	134	134	7,100	7,200	315	315	11,100	11,200	496	491
3,100	3,200	139	139	7,200	7,300	319	319	11,200	11,300	502	495
3,200	3,300	143	143	7,300	7,400	323	323	11,300	11,400	508	499
3,300	3,400	147	147	7,400	7,500	328	328	11,400	11,500	514	504
3,400	3,500	152	152	7,500	7,600	332	332	11,500	11,600	520	508
3,500	3,600	156	156	7,600	7,700	337	337	11,600	11,700	526	513
3,600	3,700	161	161	7,700	7,800	341	341	11,700	11,800	531	517
3,700	3,800	165	165	7,800	7,900	345	345	11,800	11,900	537	521
3,800	3,900	169	169	7,900	8,000	350	350	11,900	12,000	543	526
3,900	4,000	174	174								

If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly
		Your tax is –				Your tax is –				Your tax is –	
12,000				18,000				24,000			
12,000	12,100	549	530	18,000	18,100	899	848	24,000	24,100	1,261	1,198
12,100	12,200	555	535	18,100	18,200	905	854	24,100	24,200	1,267	1,204
12,200	12,300	561	539	18,200	18,300	911	859	24,200	24,300	1,273	1,210
12,300	12,400	566	543	18,300	18,400	917	865	24,300	24,400	1,280	1,216
12,400	12,500	572	548	18,400	18,500	923	871	24,400	24,500	1,286	1,222
12,500	12,600	578	552	18,500	18,600	929	877	24,500	24,600	1,292	1,227
12,600	12,700	584	557	18,600	18,700	934	883	24,600	24,700	1,298	1,233
12,700	12,800	590	561	18,700	18,800	940	889	24,700	24,800	1,305	1,239
12,800	12,900	596	565	18,800	18,900	946	894	24,800	24,900	1,311	1,245
12,900	13,000	601	570	18,900	19,000	952	900	24,900	25,000	1,317	1,251
13,000				19,000				25,000			
13,000	13,100	607	574	19,000	19,100	958	906	25,000	25,100	1,323	1,257
13,100	13,200	613	579	19,100	19,200	964	912	25,100	25,200	1,330	1,262
13,200	13,300	619	583	19,200	19,300	969	918	25,200	25,300	1,336	1,268
13,300	13,400	625	587	19,300	19,400	975	924	25,300	25,400	1,342	1,274
13,400	13,500	631	592	19,400	19,500	981	930	25,400	25,500	1,349	1,280
13,500	13,600	637	596	19,500	19,600	987	935	25,500	25,600	1,355	1,286
13,600	13,700	642	601	19,600	19,700	993	941	25,600	25,700	1,361	1,292
13,700	13,800	648	605	19,700	19,800	999	947	25,700	25,800	1,367	1,297
13,800	13,900	654	609	19,800	19,900	1,004	953	25,800	25,900	1,374	1,303
13,900	14,000	660	614	19,900	20,000	1,010	959	25,900	26,000	1,380	1,309
14,000				20,000				26,000			
14,000	14,100	666	618	20,000	20,100	1,016	965	26,000	26,100	1,386	1,315
14,100	14,200	672	623	20,100	20,200	1,022	970	26,100	26,200	1,392	1,321
14,200	14,300	677	627	20,200	20,300	1,028	976	26,200	26,300	1,399	1,327
14,300	14,400	683	632	20,300	20,400	1,034	982	26,300	26,400	1,405	1,332
14,400	14,500	689	638	20,400	20,500	1,039	988	26,400	26,500	1,411	1,338
14,500	14,600	695	643	20,500	20,600	1,045	994	26,500	26,600	1,417	1,344
14,600	14,700	701	649	20,600	20,700	1,051	1,000	26,600	26,700	1,424	1,350
14,700	14,800	707	655	20,700	20,800	1,057	1,005	26,700	26,800	1,430	1,356
14,800	14,900	712	661	20,800	20,900	1,063	1,011	26,800	26,900	1,436	1,362
14,900	15,000	718	667	20,900	21,000	1,069	1,017	26,900	27,000	1,443	1,368
15,000				21,000				27,000			
15,000	15,100	724	673	21,000	21,100	1,075	1,023	27,000	27,100	1,449	1,373
15,100	15,200	730	678	21,100	21,200	1,080	1,029	27,100	27,200	1,455	1,379
15,200	15,300	736	684	21,200	21,300	1,086	1,035	27,200	27,300	1,461	1,385
15,300	15,400	742	690	21,300	21,400	1,092	1,040	27,300	27,400	1,468	1,391
15,400	15,500	747	696	21,400	21,500	1,098	1,046	27,400	27,500	1,474	1,397
15,500	15,600	753	702	21,500	21,600	1,104	1,052	27,500	27,600	1,480	1,403
15,600	15,700	759	708	21,600	21,700	1,110	1,058	27,600	27,700	1,486	1,408
15,700	15,800	765	713	21,700	21,800	1,117	1,064	27,700	27,800	1,493	1,414
15,800	15,900	771	719	21,800	21,900	1,123	1,070	27,800	27,900	1,499	1,420
15,900	16,000	777	725	21,900	22,000	1,129	1,076	27,900	28,000	1,505	1,426
16,000				22,000				28,000			
16,000	16,100	783	731	22,000	22,100	1,135	1,081	28,000	28,100	1,512	1,432
16,100	16,200	788	737	22,100	22,200	1,142	1,087	28,100	28,200	1,518	1,438
16,200	16,300	794	743	22,200	22,300	1,148	1,093	28,200	28,300	1,524	1,443
16,300	16,400	800	748	22,300	22,400	1,154	1,099	28,300	28,400	1,530	1,449
16,400	16,500	806	754	22,400	22,500	1,160	1,105	28,400	28,500	1,537	1,455
16,500	16,600	812	760	22,500	22,600	1,167	1,111	28,500	28,600	1,543	1,461
16,600	16,700	818	766	22,600	22,700	1,173	1,116	28,600	28,700	1,549	1,467
16,700	16,800	823	772	22,700	22,800	1,179	1,122	28,700	28,800	1,555	1,473
16,800	16,900	829	778	22,800	22,900	1,185	1,128	28,800	28,900	1,562	1,479
16,900	17,000	835	784	22,900	23,000	1,192	1,134	28,900	29,000	1,568	1,486
17,000				23,000				29,000			
17,000	17,100	841	789	23,000	23,100	1,198	1,140	29,000	29,100	1,574	1,492
17,100	17,200	847	795	23,100	23,200	1,204	1,146	29,100	29,200	1,580	1,498
17,200	17,300	853	801	23,200	23,300	1,211	1,151	29,200	29,300	1,587	1,504
17,300	17,400	858	807	23,300	23,400	1,217	1,157	29,300	29,400	1,593	1,511
17,400	17,500	864	813	23,400	23,500	1,223	1,163	29,400	29,500	1,599	1,517
17,500	17,600	870	819	23,500	23,600	1,229	1,169	29,500	29,600	1,606	1,523
17,600	17,700	876	824	23,600	23,700	1,236	1,175	29,600	29,700	1,612	1,530
17,700	17,800	882	830	23,700	23,800	1,242	1,181	29,700	29,800	1,618	1,536
17,800	17,900	888	836	23,800	23,900	1,248	1,186	29,800	29,900	1,624	1,542
17,900	18,000	893	842	23,900	24,000	1,254	1,192	29,900	30,000	1,631	1,548

If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly
		Your tax is –				Your tax is –				Your tax is –	
30,000				36,000				42,000			
30,000	30,100	1,637	1,555	36,000	36,100	2,013	1,931	42,000	42,100	2,389	2,307
30,100	30,200	1,643	1,561	36,100	36,200	2,019	1,937	42,100	42,200	2,396	2,313
30,200	30,300	1,649	1,567	36,200	36,300	2,026	1,943	42,200	42,300	2,402	2,320
30,300	30,400	1,656	1,573	36,300	36,400	2,032	1,950	42,300	42,400	2,408	2,326
30,400	30,500	1,662	1,580	36,400	36,500	2,038	1,956	42,400	42,500	2,414	2,332
30,500	30,600	1,668	1,586	36,500	36,600	2,044	1,962	42,500	42,600	2,421	2,338
30,600	30,700	1,675	1,592	36,600	36,700	2,051	1,968	42,600	42,700	2,427	2,345
30,700	30,800	1,681	1,598	36,700	36,800	2,057	1,975	42,700	42,800	2,433	2,351
30,800	30,900	1,687	1,605	36,800	36,900	2,063	1,981	42,800	42,900	2,439	2,357
30,900	31,000	1,693	1,611	36,900	37,000	2,070	1,987	42,900	43,000	2,446	2,363
31,000				37,000				43,000			
31,000	31,100	1,700	1,617	37,000	37,100	2,076	1,993	43,000	43,100	2,452	2,370
31,100	31,200	1,706	1,624	37,100	37,200	2,082	2,000	43,100	43,200	2,458	2,376
31,200	31,300	1,712	1,630	37,200	37,300	2,088	2,006	43,200	43,300	2,465	2,382
31,300	31,400	1,718	1,636	37,300	37,400	2,095	2,012	43,300	43,400	2,471	2,388
31,400	31,500	1,725	1,642	37,400	37,500	2,101	2,019	43,400	43,500	2,477	2,395
31,500	31,600	1,731	1,649	37,500	37,600	2,107	2,025	43,500	43,600	2,483	2,401
31,600	31,700	1,737	1,655	37,600	37,700	2,113	2,031	43,600	43,700	2,490	2,407
31,700	31,800	1,744	1,661	37,700	37,800	2,120	2,037	43,700	43,800	2,496	2,414
31,800	31,900	1,750	1,667	37,800	37,900	2,126	2,044	43,800	43,900	2,502	2,420
31,900	32,000	1,756	1,674	37,900	38,000	2,132	2,050	43,900	44,000	2,508	2,426
32,000				38,000				44,000			
32,000	32,100	1,762	1,680	38,000	38,100	2,139	2,056	44,000	44,100	2,515	2,432
32,100	32,200	1,769	1,686	38,100	38,200	2,145	2,062	44,100	44,200	2,521	2,439
32,200	32,300	1,775	1,693	38,200	38,300	2,151	2,069	44,200	44,300	2,527	2,445
32,300	32,400	1,781	1,699	38,300	38,400	2,157	2,075	44,300	44,400	2,534	2,451
32,400	32,500	1,787	1,705	38,400	38,500	2,164	2,081	44,400	44,500	2,540	2,457
32,500	32,600	1,794	1,711	38,500	38,600	2,170	2,088	44,500	44,600	2,546	2,464
32,600	32,700	1,800	1,718	38,600	38,700	2,176	2,094	44,600	44,700	2,552	2,470
32,700	32,800	1,806	1,724	38,700	38,800	2,182	2,100	44,700	44,800	2,559	2,476
32,800	32,900	1,812	1,730	38,800	38,900	2,189	2,106	44,800	44,900	2,565	2,483
32,900	33,000	1,819	1,736	38,900	39,000	2,195	2,113	44,900	45,000	2,571	2,489
33,000				39,000				45,000			
33,000	33,100	1,825	1,743	39,000	39,100	2,201	2,119	45,000	45,100	2,577	2,495
33,100	33,200	1,831	1,749	39,100	39,200	2,207	2,125	45,100	45,200	2,584	2,501
33,200	33,300	1,838	1,755	39,200	39,300	2,214	2,131	45,200	45,300	2,590	2,508
33,300	33,400	1,844	1,761	39,300	39,400	2,220	2,138	45,300	45,400	2,596	2,514
33,400	33,500	1,850	1,768	39,400	39,500	2,226	2,144	45,400	45,500	2,603	2,520
33,500	33,600	1,856	1,774	39,500	39,600	2,233	2,150	45,500	45,600	2,609	2,526
33,600	33,700	1,863	1,780	39,600	39,700	2,239	2,157	45,600	45,700	2,615	2,533
33,700	33,800	1,869	1,787	39,700	39,800	2,245	2,163	45,700	45,800	2,621	2,539
33,800	33,900	1,875	1,793	39,800	39,900	2,251	2,169	45,800	45,900	2,628	2,545
33,900	34,000	1,881	1,799	39,900	40,000	2,258	2,175	45,900	46,000	2,634	2,552
34,000				40,000				46,000			
34,000	34,100	1,888	1,805	40,000	40,100	2,264	2,182	46,000	46,100	2,640	2,558
34,100	34,200	1,894	1,812	40,100	40,200	2,270	2,188	46,100	46,200	2,646	2,564
34,200	34,300	1,900	1,818	40,200	40,300	2,276	2,194	46,200	46,300	2,653	2,570
34,300	34,400	1,907	1,824	40,300	40,400	2,283	2,200	46,300	46,400	2,659	2,577
34,400	34,500	1,913	1,830	40,400	40,500	2,289	2,207	46,400	46,500	2,665	2,583
34,500	34,600	1,919	1,837	40,500	40,600	2,295	2,213	46,500	46,600	2,671	2,589
34,600	34,700	1,925	1,843	40,600	40,700	2,302	2,219	46,600	46,700	2,678	2,595
34,700	34,800	1,932	1,849	40,700	40,800	2,308	2,225	46,700	46,800	2,684	2,602
34,800	34,900	1,938	1,856	40,800	40,900	2,314	2,232	46,800	46,900	2,690	2,608
34,900	35,000	1,944	1,862	40,900	41,000	2,320	2,238	46,900	47,000	2,697	2,614
35,000				41,000				47,000			
35,000	35,100	1,950	1,868	41,000	41,100	2,327	2,244	47,000	47,100	2,703	2,620
35,100	35,200	1,957	1,874	41,100	41,200	2,333	2,251	47,100	47,200	2,709	2,627
35,200	35,300	1,963	1,881	41,200	41,300	2,339	2,257	47,200	47,300	2,715	2,633
35,300	35,400	1,969	1,887	41,300	41,400	2,345	2,263	47,300	47,400	2,722	2,639
35,400	35,500	1,976	1,893	41,400	41,500	2,352	2,269	47,400	47,500	2,728	2,646
35,500	35,600	1,982	1,899	41,500	41,600	2,358	2,276	47,500	47,600	2,734	2,652
35,600	35,700	1,988	1,906	41,600	41,700	2,364	2,282	47,600	47,700	2,740	2,658
35,700	35,800	1,994	1,912	41,700	41,800	2,371	2,288	47,700	47,800	2,747	2,664
35,800	35,900	2,001	1,918	41,800	41,900	2,377	2,294	47,800	47,900	2,753	2,671
35,900	36,000	2,007	1,925	41,900	42,000	2,383	2,301	47,900	48,000	2,759	2,677

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If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly
		Your tax is –				Your tax is –				Your tax is –	
48,000				54,000				60,000			
48,000	48,100	2,766	2,683	54,000	54,100	3,142	3,059	60,000	60,100	3,518	3,436
48,100	48,200	2,772	2,689	54,100	54,200	3,148	3,066	60,100	60,200	3,524	3,442
48,200	48,300	2,778	2,696	54,200	54,300	3,154	3,072	60,200	60,300	3,530	3,448
48,300	48,400	2,784	2,702	54,300	54,400	3,161	3,078	60,300	60,400	3,537	3,454
48,400	48,500	2,791	2,708	54,400	54,500	3,167	3,084	60,400	60,500	3,543	3,461
48,500	48,600	2,797	2,715	54,500	54,600	3,173	3,091	60,500	60,600	3,549	3,467
48,600	48,700	2,803	2,721	54,600	54,700	3,179	3,097	60,600	60,700	3,556	3,473
48,700	48,800	2,809	2,727	54,700	54,800	3,186	3,103	60,700	60,800	3,562	3,479
48,800	48,900	2,816	2,733	54,800	54,900	3,192	3,110	60,800	60,900	3,568	3,486
48,900	49,000	2,822	2,740	54,900	55,000	3,198	3,116	60,900	61,000	3,574	3,492
49,000				55,000				61,000			
49,000	49,100	2,828	2,746	55,000	55,100	3,204	3,122	61,000	61,100	3,581	3,498
49,100	49,200	2,834	2,752	55,100	55,200	3,211	3,128	61,100	61,200	3,587	3,505
49,200	49,300	2,841	2,758	55,200	55,300	3,217	3,135	61,200	61,300	3,593	3,511
49,300	49,400	2,847	2,765	55,300	55,400	3,223	3,141	61,300	61,400	3,599	3,517
49,400	49,500	2,853	2,771	55,400	55,500	3,230	3,147	61,400	61,500	3,606	3,523
49,500	49,600	2,860	2,777	55,500	55,600	3,236	3,153	61,500	61,600	3,612	3,530
49,600	49,700	2,866	2,784	55,600	55,700	3,242	3,160	61,600	61,700	3,618	3,536
49,700	49,800	2,872	2,790	55,700	55,800	3,248	3,166	61,700	61,800	3,625	3,542
49,800	49,900	2,878	2,796	55,800	55,900	3,255	3,172	61,800	61,900	3,631	3,548
49,900	50,000	2,885	2,802	55,900	56,000	3,261	3,179	61,900	62,000	3,637	3,555
50,000				56,000				62,000			
50,000	50,100	2,891	2,809	56,000	56,100	3,267	3,185	62,000	62,100	3,643	3,561
50,100	50,200	2,897	2,815	56,100	56,200	3,273	3,191	62,100	62,200	3,650	3,567
50,200	50,300	2,903	2,821	56,200	56,300	3,280	3,197	62,200	62,300	3,656	3,574
50,300	50,400	2,910	2,827	56,300	56,400	3,286	3,204	62,300	62,400	3,662	3,580
50,400	50,500	2,916	2,834	56,400	56,500	3,292	3,210	62,400	62,500	3,668	3,586
50,500	50,600	2,922	2,840	56,500	56,600	3,298	3,216	62,500	62,600	3,675	3,592
50,600	50,700	2,929	2,846	56,600	56,700	3,305	3,222	62,600	62,700	3,681	3,599
50,700	50,800	2,935	2,852	56,700	56,800	3,311	3,229	62,700	62,800	3,687	3,605
50,800	50,900	2,941	2,859	56,800	56,900	3,317	3,235	62,800	62,900	3,693	3,611
50,900	51,000	2,947	2,865	56,900	57,000	3,324	3,241	62,900	63,000	3,700	3,617
51,000				57,000				63,000			
51,000	51,100	2,954	2,871	57,000	57,100	3,330	3,247	63,000	63,100	3,706	3,624
51,100	51,200	2,960	2,878	57,100	57,200	3,336	3,254	63,100	63,200	3,712	3,630
51,200	51,300	2,966	2,884	57,200	57,300	3,342	3,260	63,200	63,300	3,719	3,636
51,300	51,400	2,972	2,890	57,300	57,400	3,349	3,266	63,300	63,400	3,725	3,642
51,400	51,500	2,979	2,896	57,400	57,500	3,355	3,273	63,400	63,500	3,731	3,649
51,500	51,600	2,985	2,903	57,500	57,600	3,361	3,279	63,500	63,600	3,737	3,655
51,600	51,700	2,991	2,909	57,600	57,700	3,367	3,285	63,600	63,700	3,744	3,661
51,700	51,800	2,998	2,915	57,700	57,800	3,374	3,291	63,700	63,800	3,750	3,668
51,800	51,900	3,004	2,921	57,800	57,900	3,380	3,298	63,800	63,900	3,756	3,674
51,900	52,000	3,010	2,928	57,900	58,000	3,386	3,304	63,900	64,000	3,762	3,680
52,000				58,000				64,000			
52,000	52,100	3,016	2,934	58,000	58,100	3,393	3,310	64,000	64,100	3,769	3,686
52,100	52,200	3,023	2,940	58,100	58,200	3,399	3,316	64,100	64,200	3,775	3,693
52,200	52,300	3,029	2,947	58,200	58,300	3,405	3,323	64,200	64,300	3,781	3,699
52,300	52,400	3,035	2,953	58,300	58,400	3,411	3,329	64,300	64,400	3,788	3,705
52,400	52,500	3,041	2,959	58,400	58,500	3,418	3,335	64,400	64,500	3,794	3,711
52,500	52,600	3,048	2,965	58,500	58,600	3,424	3,342	64,500	64,600	3,800	3,718
52,600	52,700	3,054	2,972	58,600	58,700	3,430	3,348	64,600	64,700	3,806	3,724
52,700	52,800	3,060	2,978	58,700	58,800	3,436	3,354	64,700	64,800	3,813	3,730
52,800	52,900	3,066	2,984	58,800	58,900	3,443	3,360	64,800	64,900	3,819	3,737
52,900	53,000	3,073	2,990	58,900	59,000	3,449	3,367	64,900	65,000	3,825	3,743
53,000				59,000				65,000			
53,000	53,100	3,079	2,997	59,000	59,100	3,455	3,373	65,000	65,100	3,831	3,749
53,100	53,200	3,085	3,003	59,100	59,200	3,461	3,379	65,100	65,200	3,838	3,755
53,200	53,300	3,092	3,009	59,200	59,300	3,468	3,385	65,200	65,300	3,844	3,762
53,300	53,400	3,098	3,015	59,300	59,400	3,474	3,392	65,300	65,400	3,850	3,768
53,400	53,500	3,104	3,022	59,400	59,500	3,480	3,398	65,400	65,500	3,857	3,774
53,500	53,600	3,110	3,028	59,500	59,600	3,487	3,404	65,500	65,600	3,863	3,780
53,600	53,700	3,117	3,034	59,600	59,700	3,493	3,411	65,600	65,700	3,869	3,787
53,700	53,800	3,123	3,041	59,700	59,800	3,499	3,417	65,700	65,800	3,875	3,793
53,800	53,900	3,129	3,047	59,800	59,900	3,505	3,423	65,800	65,900	3,882	3,799
53,900	54,000	3,135	3,053	59,900	60,000	3,512	3,429	65,900	66,000	3,888	3,806

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If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly
		Your tax is –				Your tax is –				Your tax is –	
66,000				72,000				78,000			
66,000	66,100	3,894	3,812	72,000	72,100	4,270	4,188	78,000	78,100	4,647	4,564
66,100	66,200	3,900	3,818	72,100	72,200	4,277	4,194	78,100	78,200	4,653	4,570
66,200	66,300	3,907	3,824	72,200	72,300	4,283	4,201	78,200	78,300	4,659	4,577
66,300	66,400	3,913	3,831	72,300	72,400	4,289	4,207	78,300	78,400	4,665	4,583
66,400	66,500	3,919	3,837	72,400	72,500	4,295	4,213	78,400	78,500	4,672	4,589
66,500	66,600	3,925	3,843	72,500	72,600	4,302	4,219	78,500	78,600	4,678	4,596
66,600	66,700	3,932	3,849	72,600	72,700	4,308	4,226	78,600	78,700	4,684	4,602
66,700	66,800	3,938	3,856	72,700	72,800	4,314	4,232	78,700	78,800	4,690	4,608
66,800	66,900	3,944	3,862	72,800	72,900	4,320	4,238	78,800	78,900	4,697	4,614
66,900	67,000	3,951	3,868	72,900	73,000	4,327	4,244	78,900	79,000	4,703	4,621
67,000				73,000				79,000			
67,000	67,100	3,957	3,874	73,000	73,100	4,333	4,251	79,000	79,100	4,709	4,627
67,100	67,200	3,963	3,881	73,100	73,200	4,339	4,257	79,100	79,200	4,715	4,633
67,200	67,300	3,969	3,887	73,200	73,300	4,346	4,263	79,200	79,300	4,722	4,639
67,300	67,400	3,976	3,893	73,300	73,400	4,352	4,269	79,300	79,400	4,728	4,646
67,400	67,500	3,982	3,900	73,400	73,500	4,358	4,276	79,400	79,500	4,734	4,652
67,500	67,600	3,988	3,906	73,500	73,600	4,364	4,282	79,500	79,600	4,741	4,658
67,600	67,700	3,994	3,912	73,600	73,700	4,371	4,288	79,600	79,700	4,747	4,665
67,700	67,800	4,001	3,918	73,700	73,800	4,377	4,295	79,700	79,800	4,753	4,671
67,800	67,900	4,007	3,925	73,800	73,900	4,383	4,301	79,800	79,900	4,759	4,677
67,900	68,000	4,013	3,931	73,900	74,000	4,389	4,307	79,900	80,000	4,766	4,683
68,000				74,000				80,000			
68,000	68,100	4,020	3,937	74,000	74,100	4,396	4,313	80,000	80,100	4,772	4,690
68,100	68,200	4,026	3,943	74,100	74,200	4,402	4,320	80,100	80,200	4,778	4,696
68,200	68,300	4,032	3,950	74,200	74,300	4,408	4,326	80,200	80,300	4,784	4,702
68,300	68,400	4,038	3,956	74,300	74,400	4,415	4,332	80,300	80,400	4,791	4,708
68,400	68,500	4,045	3,962	74,400	74,500	4,421	4,338	80,400	80,500	4,797	4,715
68,500	68,600	4,051	3,969	74,500	74,600	4,427	4,345	80,500	80,600	4,803	4,721
68,600	68,700	4,057	3,975	74,600	74,700	4,433	4,351	80,600	80,700	4,810	4,727
68,700	68,800	4,063	3,981	74,700	74,800	4,440	4,357	80,700	80,800	4,816	4,733
68,800	68,900	4,070	3,987	74,800	74,900	4,446	4,364	80,800	80,900	4,822	4,740
68,900	69,000	4,076	3,994	74,900	75,000	4,452	4,370	80,900	81,000	4,828	4,746
69,000				75,000				81,000			
69,000	69,100	4,082	4,000	75,000	75,100	4,458	4,376	81,000	81,100	4,835	4,752
69,100	69,200	4,088	4,006	75,100	75,200	4,465	4,382	81,100	81,200	4,841	4,759
69,200	69,300	4,095	4,012	75,200	75,300	4,471	4,389	81,200	81,300	4,847	4,765
69,300	69,400	4,101	4,019	75,300	75,400	4,477	4,395	81,300	81,400	4,853	4,771
69,400	69,500	4,107	4,025	75,400	75,500	4,484	4,401	81,400	81,500	4,860	4,777
69,500	69,600	4,114	4,031	75,500	75,600	4,490	4,407	81,500	81,600	4,866	4,784
69,600	69,700	4,120	4,038	75,600	75,700	4,496	4,414	81,600	81,700	4,872	4,790
69,700	69,800	4,126	4,044	75,700	75,800	4,502	4,420	81,700	81,800	4,879	4,796
69,800	69,900	4,132	4,050	75,800	75,900	4,509	4,426	81,800	81,900	4,885	4,802
69,900	70,000	4,139	4,056	75,900	76,000	4,515	4,433	81,900	82,000	4,891	4,809
70,000				76,000				82,000			
70,000	70,100	4,145	4,063	76,000	76,100	4,521	4,439	82,000	82,100	4,897	4,815
70,100	70,200	4,151	4,069	76,100	76,200	4,527	4,445	82,100	82,200	4,904	4,821
70,200	70,300	4,157	4,075	76,200	76,300	4,534	4,451	82,200	82,300	4,910	4,828
70,300	70,400	4,164	4,081	76,300	76,400	4,540	4,458	82,300	82,400	4,916	4,834
70,400	70,500	4,170	4,088	76,400	76,500	4,546	4,464	82,400	82,500	4,922	4,840
70,500	70,600	4,176	4,094	76,500	76,600	4,552	4,470	82,500	82,600	4,929	4,846
70,600	70,700	4,183	4,100	76,600	76,700	4,559	4,476	82,600	82,700	4,935	4,853
70,700	70,800	4,189	4,106	76,700	76,800	4,565	4,483	82,700	82,800	4,941	4,859
70,800	70,900	4,195	4,113	76,800	76,900	4,571	4,489	82,800	82,900	4,947	4,865
70,900	71,000	4,201	4,119	76,900	77,000	4,578	4,495	82,900	83,000	4,954	4,871
71,000				77,000				83,000			
71,000	71,100	4,208	4,125	77,000	77,100	4,584	4,501	83,000	83,100	4,960	4,878
71,100	71,200	4,214	4,132	77,100	77,200	4,590	4,508	83,100	83,200	4,966	4,884
71,200	71,300	4,220	4,138	77,200	77,300	4,596	4,514	83,200	83,300	4,973	4,890
71,300	71,400	4,226	4,144	77,300	77,400	4,603	4,520	83,300	83,400	4,979	4,896
71,400	71,500	4,233	4,150	77,400	77,500	4,609	4,527	83,400	83,500	4,985	4,903
71,500	71,600	4,239	4,157	77,500	77,600	4,615	4,533	83,500	83,600	4,991	4,909
71,600	71,700	4,245	4,163	77,600	77,700	4,621	4,539	83,600	83,700	4,998	4,915
71,700	71,800	4,252	4,169	77,700	77,800	4,628	4,545	83,700	83,800	5,004	4,922
71,800	71,900	4,258	4,175	77,800	77,900	4,634	4,552	83,800	83,900	5,010	4,928
71,900	72,000	4,264	4,182	77,900	78,000	4,640	4,558	83,900	84,000	5,016	4,934

continued on next page

If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly
		Your tax is –				Your tax is –				Your tax is –	
84,000				90,000				96,000			
84,000	84,100	5,023	4,940	90,000	90,100	5,399	5,317	96,000	96,100	5,775	5,693
84,100	84,200	5,029	4,947	90,100	90,200	5,405	5,323	96,100	96,200	5,781	5,699
84,200	84,300	5,035	4,953	90,200	90,300	5,411	5,329	96,200	96,300	5,788	5,705
84,300	84,400	5,042	4,959	90,300	90,400	5,418	5,335	96,300	96,400	5,794	5,712
84,400	84,500	5,048	4,965	90,400	90,500	5,424	5,342	96,400	96,500	5,800	5,718
84,500	84,600	5,054	4,972	90,500	90,600	5,430	5,348	96,500	96,600	5,806	5,724
84,600	84,700	5,060	4,978	90,600	90,700	5,437	5,354	96,600	96,700	5,813	5,730
84,700	84,800	5,067	4,984	90,700	90,800	5,443	5,360	96,700	96,800	5,819	5,737
84,800	84,900	5,073	4,991	90,800	90,900	5,449	5,367	96,800	96,900	5,825	5,743
84,900	85,000	5,079	4,997	90,900	91,000	5,455	5,373	96,900	97,000	5,832	5,749
85,000				91,000				97,000			
85,000	85,100	5,085	5,003	91,000	91,100	5,462	5,379	97,000	97,100	5,838	5,755
85,100	85,200	5,092	5,009	91,100	91,200	5,468	5,386	97,100	97,200	5,844	5,762
85,200	85,300	5,098	5,016	91,200	91,300	5,474	5,392	97,200	97,300	5,850	5,768
85,300	85,400	5,104	5,022	91,300	91,400	5,480	5,398	97,300	97,400	5,857	5,774
85,400	85,500	5,111	5,028	91,400	91,500	5,487	5,404	97,400	97,500	5,863	5,781
85,500	85,600	5,117	5,034	91,500	91,600	5,493	5,411	97,500	97,600	5,869	5,787
85,600	85,700	5,123	5,041	91,600	91,700	5,499	5,417	97,600	97,700	5,875	5,793
85,700	85,800	5,129	5,047	91,700	91,800	5,506	5,423	97,700	97,800	5,882	5,799
85,800	85,900	5,136	5,053	91,800	91,900	5,512	5,429	97,800	97,900	5,888	5,806
85,900	86,000	5,142	5,060	91,900	92,000	5,518	5,436	97,900	98,000	5,894	5,812
86,000				92,000				98,000			
86,000	86,100	5,148	5,066	92,000	92,100	5,524	5,442	98,000	98,100	5,901	5,818
86,100	86,200	5,154	5,072	92,100	92,200	5,531	5,448	98,100	98,200	5,907	5,824
86,200	86,300	5,161	5,078	92,200	92,300	5,537	5,455	98,200	98,300	5,913	5,831
86,300	86,400	5,167	5,085	92,300	92,400	5,543	5,461	98,300	98,400	5,919	5,837
86,400	86,500	5,173	5,091	92,400	92,500	5,549	5,467	98,400	98,500	5,926	5,843
86,500	86,600	5,179	5,097	92,500	92,600	5,556	5,473	98,500	98,600	5,932	5,850
86,600	86,700	5,186	5,103	92,600	92,700	5,562	5,480	98,600	98,700	5,938	5,856
86,700	86,800	5,192	5,110	92,700	92,800	5,568	5,486	98,700	98,800	5,944	5,862
86,800	86,900	5,198	5,116	92,800	92,900	5,574	5,492	98,800	98,900	5,951	5,868
86,900	87,000	5,205	5,122	92,900	93,000	5,581	5,498	98,900	99,000	5,957	5,875
87,000				93,000				99,000			
87,000	87,100	5,211	5,128	93,000	93,100	5,587	5,505	99,000	99,100	5,963	5,881
87,100	87,200	5,217	5,135	93,100	93,200	5,593	5,511	99,100	99,200	5,969	5,887
87,200	87,300	5,223	5,141	93,200	93,300	5,600	5,517	99,200	99,300	5,976	5,893
87,300	87,400	5,230	5,147	93,300	93,400	5,606	5,523	99,300	99,400	5,982	5,900
87,400	87,500	5,236	5,154	93,400	93,500	5,612	5,530	99,400	99,500	5,988	5,906
87,500	87,600	5,242	5,160	93,500	93,600	5,618	5,536	99,500	99,600	5,995	5,912
87,600	87,700	5,248	5,166	93,600	93,700	5,625	5,542	99,600	99,700	6,001	5,919
87,700	87,800	5,255	5,172	93,700	93,800	5,631	5,549	99,700	99,800	6,007	5,925
87,800	87,900	5,261	5,179	93,800	93,900	5,637	5,555	99,800	99,900	6,013	5,931
87,900	88,000	5,267	5,185	93,900	94,000	5,643	5,561	99,900	100,000	6,020	5,937
88,000				94,000				<div style="border: 1px solid black; border-radius: 15px; padding: 10px; text-align: center;"> <p>\$100,000 or over – use the Tax Computation Worksheet on page 30</p> </div>			
88,000	88,100	5,274	5,191	94,000	94,100	5,650	5,567				
88,100	88,200	5,280	5,197	94,100	94,200	5,656	5,574				
88,200	88,300	5,286	5,204	94,200	94,300	5,662	5,580				
88,300	88,400	5,292	5,210	94,300	94,400	5,669	5,586				
88,400	88,500	5,299	5,216	94,400	94,500	5,675	5,592				
88,500	88,600	5,305	5,223	94,500	94,600	5,681	5,599				
88,600	88,700	5,311	5,229	94,600	94,700	5,687	5,605				
88,700	88,800	5,317	5,235	94,700	94,800	5,694	5,611				
88,800	88,900	5,324	5,241	94,800	94,900	5,700	5,618				
88,900	89,000	5,330	5,248	94,900	95,000	5,706	5,624				
89,000				95,000							
89,000	89,100	5,336	5,254	95,000	95,100	5,712	5,630				
89,100	89,200	5,342	5,260	95,100	95,200	5,719	5,636				
89,200	89,300	5,349	5,266	95,200	95,300	5,725	5,643				
89,300	89,400	5,355	5,273	95,300	95,400	5,731	5,649				
89,400	89,500	5,361	5,279	95,400	95,500	5,738	5,655				
89,500	89,600	5,368	5,285	95,500	95,600	5,744	5,661				
89,600	89,700	5,374	5,292	95,600	95,700	5,750	5,668				
89,700	89,800	5,380	5,298	95,700	95,800	5,756	5,674				
89,800	89,900	5,386	5,304	95,800	95,900	5,763	5,680				
89,900	90,000	5,393	5,310	95,900	96,000	5,769	5,687				

2013 Tax Computation Worksheet – Line 18

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 17	(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 18
Taxable income. If line 17 is –					
At least \$100,000 but less than \$236,600	\$	x 6.27% (.0627)	\$	\$ 247.21	\$
\$236,600 or over	\$	x 7.65% (.0765)	\$	\$3,512.29	\$

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 17	(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 18
Taxable income. If line 17 is –					
At least \$100,000 but less than \$315,460	\$	x 6.27% (.0627)	\$	\$ 329.55	\$
\$315,460 or over	\$	x 7.65% (.0765)	\$	\$4,682.90	\$

2013 Standard Deduction Table

If Wisconsin income (line 12 of Form 1A or line 1 of Form WI-Z) is –		And you are –			If Wisconsin income (line 12 of Form 1A or line 1 of Form WI-Z) is –		And you are –		
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–		
0	14,500	9,930	17,880	12,820	38,500	39,000	6,997	14,189	7,317
14,500	15,000	9,877	17,880	12,721	39,000	39,500	6,937	14,091	7,205
15,000	15,500	9,817	17,880	12,608	39,500	40,000	6,877	13,992	7,092
15,500	16,000	9,757	17,880	12,496	40,000	40,500	6,817	13,893	6,980
16,000	16,500	9,697	17,880	12,383	40,500	41,000	6,757	13,794	6,867
16,500	17,000	9,637	17,880	12,271	41,000	41,500	6,697	13,695	6,754
17,000	17,500	9,577	17,880	12,158	41,500	42,000	6,637	13,596	6,642
17,500	18,000	9,517	17,880	12,045	42,000	42,500	6,577	13,497	6,577
18,000	18,500	9,457	17,880	11,933	42,500	43,000	6,517	13,398	6,517
18,500	19,000	9,397	17,880	11,820	43,000	43,500	6,457	13,299	6,457
19,000	19,500	9,337	17,880	11,708	43,500	44,000	6,397	13,201	6,397
19,500	20,000	9,277	17,880	11,595	44,000	44,500	6,337	13,102	6,337
20,000	20,500	9,217	17,848	11,483	44,500	45,000	6,277	13,003	6,277
20,500	21,000	9,157	17,749	11,370	45,000	45,500	6,217	12,904	6,217
21,000	21,500	9,097	17,651	11,257	45,500	46,000	6,157	12,805	6,157
21,500	22,000	9,037	17,552	11,145	46,000	46,500	6,097	12,706	6,097
22,000	22,500	8,977	17,453	11,032	46,500	47,000	6,037	12,607	6,037
22,500	23,000	8,917	17,354	10,920	47,000	47,500	5,977	12,508	5,977
23,000	23,500	8,857	17,255	10,807	47,500	48,000	5,917	12,409	5,917
23,500	24,000	8,797	17,156	10,695	48,000	48,500	5,857	12,311	5,857
24,000	24,500	8,737	17,057	10,582	48,500	49,000	5,797	12,212	5,797
24,500	25,000	8,677	16,958	10,469	49,000	49,500	5,737	12,113	5,737
25,000	25,500	8,617	16,859	10,357	49,500	50,000	5,677	12,014	5,677
25,500	26,000	8,557	16,761	10,244	50,000	50,500	5,617	11,915	5,617
26,000	26,500	8,497	16,662	10,132	50,500	51,000	5,557	11,816	5,557
26,500	27,000	8,437	16,563	10,019	51,000	51,500	5,497	11,717	5,497
27,000	27,500	8,377	16,464	9,907	51,500	52,000	5,437	11,618	5,437
27,500	28,000	8,317	16,365	9,794	52,000	52,500	5,377	11,519	5,377
28,000	28,500	8,257	16,266	9,681	52,500	53,000	5,317	11,421	5,317
28,500	29,000	8,197	16,167	9,569	53,000	53,500	5,257	11,322	5,257
29,000	29,500	8,137	16,068	9,456	53,500	54,000	5,197	11,223	5,197
29,500	30,000	8,077	15,969	9,344	54,000	54,500	5,137	11,124	5,137
30,000	30,500	8,017	15,871	9,231	54,500	55,000	5,077	11,025	5,077
30,500	31,000	7,957	15,772	9,119	55,000	55,500	5,017	10,926	5,017
31,000	31,500	7,897	15,673	9,006	55,500	56,000	4,957	10,827	4,957
31,500	32,000	7,837	15,574	8,893	56,000	56,500	4,897	10,728	4,897
32,000	32,500	7,777	15,475	8,781	56,500	57,000	4,837	10,629	4,837
32,500	33,000	7,717	15,376	8,668	57,000	57,500	4,777	10,530	4,777
33,000	33,500	7,657	15,277	8,556	57,500	58,000	4,717	10,432	4,717
33,500	34,000	7,597	15,178	8,443	58,000	58,500	4,657	10,333	4,657
34,000	34,500	7,537	15,079	8,331	58,500	59,000	4,597	10,234	4,597
34,500	35,000	7,477	14,981	8,218	59,000	59,500	4,537	10,135	4,537
35,000	35,500	7,417	14,882	8,105	59,500	60,000	4,477	10,036	4,477
35,500	36,000	7,357	14,783	7,993	60,000	60,500	4,417	9,937	4,417
36,000	36,500	7,297	14,684	7,880	60,500	61,000	4,357	9,838	4,357
36,500	37,000	7,237	14,585	7,768	61,000	61,500	4,297	9,739	4,297
37,000	37,500	7,177	14,486	7,655	61,500	62,000	4,237	9,640	4,237
37,500	38,000	7,117	14,387	7,542	62,000	62,500	4,177	9,542	4,177
38,000	38,500	7,057	14,288	7,430	62,500	63,000	4,117	9,443	4,117

continued on next page

2013 Standard Deduction Table *(continued from page 31)*

If Wisconsin income (line 12 of Form 1A or line 1 of Form WI-Z) is –		And you are –			If Wisconsin income (line 12 of Form 1A or line 1 of Form WI-Z) is –		And you are –		
At least	But less than	Single	Married filing jointly	Head of Household	At least	But less than	Single	Married filing jointly	Head of Household
		Your standard deduction is–					Your standard deduction is–		
63,000	63,500	4,057	9,344	4,057	87,500	88,000	1,117	4,498	1,117
63,500	64,000	3,997	9,245	3,997	88,000	88,500	1,057	4,399	1,057
64,000	64,500	3,937	9,146	3,937	88,500	89,000	997	4,300	997
64,500	65,000	3,877	9,047	3,877	89,000	89,500	937	4,202	937
65,000	65,500	3,817	8,948	3,817	89,500	90,000	877	4,103	877
65,500	66,000	3,757	8,849	3,757	90,000	90,500	817	4,004	817
66,000	66,500	3,697	8,750	3,697	90,500	91,000	757	3,905	757
66,500	67,000	3,637	8,652	3,637	91,000	91,500	697	3,806	697
67,000	67,500	3,577	8,553	3,577	91,500	92,000	637	3,707	637
67,500	68,000	3,517	8,454	3,517	92,000	92,500	577	3,608	577
68,000	68,500	3,457	8,355	3,457	92,500	93,000	517	3,509	517
68,500	69,000	3,397	8,256	3,397	93,000	93,500	457	3,410	457
69,000	69,500	3,337	8,157	3,337	93,500	94,000	397	3,312	397
69,500	70,000	3,277	8,058	3,277	94,000	94,500	337	3,213	337
70,000	70,500	3,217	7,959	3,217	94,500	95,000	277	3,114	277
70,500	71,000	3,157	7,860	3,157	95,000	95,500	217	3,015	217
71,000	71,500	3,097	7,762	3,097	95,500	96,000	157	2,916	157
71,500	72,000	3,037	7,663	3,037	96,000	96,500	97	2,817	97
72,000	72,500	2,977	7,564	2,977	96,500	97,000	37	2,718	37
72,500	73,000	2,917	7,465	2,917	97,000	97,500	0	2,619	0
73,000	73,500	2,857	7,366	2,857	97,500	98,000	0	2,520	0
73,500	74,000	2,797	7,267	2,797	98,000	98,500	0	2,422	0
74,000	74,500	2,737	7,168	2,737	98,500	99,000	0	2,323	0
74,500	75,000	2,677	7,069	2,677	99,000	99,500	0	2,224	0
75,000	75,500	2,617	6,970	2,617	99,500	100,000	0	2,125	0
75,500	76,000	2,557	6,872	2,557	100,000	100,500	0	2,026	0
76,000	76,500	2,497	6,773	2,497	100,500	101,000	0	1,927	0
76,500	77,000	2,437	6,674	2,437	101,000	101,500	0	1,828	0
77,000	77,500	2,377	6,575	2,377	101,500	102,000	0	1,729	0
77,500	78,000	2,317	6,476	2,317	102,000	102,500	0	1,630	0
78,000	78,500	2,257	6,377	2,257	102,500	103,000	0	1,532	0
78,500	79,000	2,197	6,278	2,197	103,000	103,500	0	1,433	0
79,000	79,500	2,137	6,179	2,137	103,500	104,000	0	1,334	0
79,500	80,000	2,077	6,080	2,077	104,000	104,500	0	1,235	0
80,000	80,500	2,017	5,982	2,017	104,500	105,000	0	1,136	0
80,500	81,000	1,957	5,883	1,957	105,000	105,500	0	1,037	0
81,000	81,500	1,897	5,784	1,897	105,500	106,000	0	938	0
81,500	82,000	1,837	5,685	1,837	106,000	106,500	0	839	0
82,000	82,500	1,777	5,586	1,777	106,500	107,000	0	740	0
82,500	83,000	1,717	5,487	1,717	107,000	107,500	0	641	0
83,000	83,500	1,657	5,388	1,657	107,500	108,000	0	543	0
83,500	84,000	1,597	5,289	1,597	108,000	108,500	0	444	0
84,000	84,500	1,537	5,190	1,537	108,500	109,000	0	345	0
84,500	85,000	1,477	5,092	1,477	109,000	109,500	0	246	0
85,000	85,500	1,417	4,993	1,417	109,500	110,000	0	147	0
85,500	86,000	1,357	4,894	1,357	110,000	110,493	0	49	0
86,000	86,500	1,297	4,795	1,297					
86,500	87,000	1,237	4,696	1,237	110,493	or over	0	0	0
87,000	87,500	1,177	4,597	1,177					