

# 1A & WI-Z

## Wisconsin Income Tax

### Forms 1A and WI-Z Instructions

2014



FREE • ACCURATE • SECURE

#### WI efile is:

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

Visit [revenue.wi.gov](http://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](http://revenue.wi.gov)

## NEW IN 2014

**Tax Rates Reduced** – The tax rate for the lowest tax bracket is reduced from 4.4% to 4.0%. All taxpayers will benefit from this rate reduction which is built into the tax table on pages 24-29.

**Standard Deduction Increased** – The standard deduction is increased annually based on the rate of inflation. The increase is built into the standard deduction table on pages 31 and 32.

**Medical Care Insurance** – Your subtraction for medical care insurance does not include the cost of insurance for which you received a federal premium assistance credit (see page 10).

#### Tax Returns Are Due:

**Wednesday  
April 15, 2015**

#### 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**

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

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

• 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,

<b>20</b>	School property tax credit				
	a Rent paid in 2014—heat included	<u>2345</u>	.00	}	Find credit from table page 12 .. <b>20a</b>
	Rent paid in 2014—heat not included	<u>5678</u>	.00		
	b Property taxes paid on home in 2014	<u>          </u>	.00	▶	Find credit from table page 13 .. <b>20b</b>
			.00		

- 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 2014 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](http://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 2014

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

You may file <b>Form WI-Z</b> if you:	You may file <b>Form 1A</b> if you:	You must file <b>Form 1</b> if you: (see above note)	You must file <b>Form 1NPR</b> if you:
<ul style="list-style-type: none"> <li>• File federal Form 1040EZ <i>AND</i></li> <li>• Were a Wisconsin resident all year <i>AND</i></li> <li>• Were under age 65 on December 31, 2014, <i>AND</i></li> <li>• Do not have W-2s that include active duty military pay received as a member of the National Guard or Reserves <i>AND</i></li> <li>• Did not have interest income from state, municipal, or U.S. bonds <i>AND</i></li> <li>• Did not receive unemployment compensation <i>AND</i></li> <li>• Are not claiming any credits other than Wisconsin tax withheld from wages, renter's and homeowner's school property tax credit, or the married couple credit <i>AND</i></li> <li>• Are not claiming Wisconsin homestead credit.</li> </ul>	<ul style="list-style-type: none"> <li>• Were single all year or married and file a joint return or as head of household <i>AND</i></li> <li>• Were a Wisconsin resident all year <i>AND</i></li> <li>• Have income only from wages, salaries, tips, scholarships and fellowships, interest, dividends, capital gain distributions, unemployment compensation, pensions, annuities, and IRAs <i>AND</i></li> <li>• Have no adjustments to income (except deductions for an IRA, medical care insurance, or student loan interest) <i>AND</i></li> <li>• Are not claiming the itemized deduction credit, credit for tax paid to another state, historic rehabilitation credit, venture capital credits, or credit for repayment of income previously taxed <i>AND</i></li> <li>• Are not subject to a Wisconsin penalty on an IRA, qualified retirement plan, a Coverdell education plan, or medical or health savings account.</li> </ul> <p><b>Exception</b> If you used federal Form 4972, you must file Form 1.</p>	<ul style="list-style-type: none"> <li>• Were a Wisconsin resident all year <i>AND</i></li> <li>• Were married and file a separate return, or were divorced during the year <i>OR</i></li> <li>• Have income which may not be reported on Form WI-Z or 1A (such as capital gain, rental, farm, or business income) <i>OR</i></li> <li>• Claim adjustments to income (such as for alimony paid, tuition expense, or disability income exclusion) <i>OR</i></li> <li>• Claim credit for itemized deductions, historic rehabilitation, venture capital investment, tax paid to another state, or repayment of income previously taxed <i>OR</i></li> <li>• Are subject to a Wisconsin penalty on an IRA, qualified retirement plan, a Coverdell education plan, or medical or health savings account <i>OR</i></li> <li>• Are subject to the alternative minimum tax.</li> </ul>	<ul style="list-style-type: none"> <li>• Were domiciled* in another state or country at any time during the year <i>OR</i></li> <li>• Are married filing a joint return and your spouse was domiciled* in another state or country at any time during the year.</li> </ul> <p>*Your domicile is your true, fixed, and permanent home to which, whenever absent, you intend to return. You can be physically present or residing in one locality but maintain your domicile in another.</p> <p>Your domicile, once established, does not change unless all three of the following circumstances occur or exist:</p> <ol style="list-style-type: none"> <li>(1) You intend to abandon your old domicile and take actions consistent with that intent, <i>AND</i></li> <li>(2) You intend to acquire a new domicile and take actions consistent with that intent, <i>AND</i></li> <li>(3) You are physically present in the new domicile.</li> </ol>

## Who Must File

Refer to the table to see if you must file a return for 2014.

Filing status	Age as of December 31, 2014	You must file if your gross income* (or total gross income of a married couple) during 2014 was:
Single	Under 65 . . . . .	\$10,780 or more
	65 or older . . . . .	\$11,030 or more
Married – filing joint return	Both under 65 . . . . .	\$19,550 or more
	One spouse 65 or older . . . . .	\$19,800 or more
	Both spouses 65 or older . . . . .	\$20,050 or more
Married – filing separate return	Under 65 . . . . .	\$9,320 or more
	65 or older . . . . .	\$9,570 or more (applies to each spouse individually - must use Form 1)
Head of household	Under 65 . . . . .	\$13,720 or more
	65 or older . . . . .	\$13,970 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 2014 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 –
      - \$10,080 if single
      - \$13,020 if head of household
      - \$18,150 if married filing jointly
      - \$8,620 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 2014 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 2014.
- 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/pacs/e-faq3.html](http://revenue.wi.gov/faqs/pacs/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](http://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](http://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](http://revenue.wi.gov/eserv/webbased.html) or [revenue.wi.gov/eserv/offshelf.html](http://revenue.wi.gov/eserv/offshelf.html).

## When to File / Extension of Time to File

Your return is due April 15, 2015. 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, 2015. This applies even though you may have an extension of time to file. If you do not file your return by April 15, 2015, 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, 2015. Submit the payment with a 2014 Wisconsin Form 1-ES. You can get this form from our website at [revenue.wi.gov](http://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](mailto:income@revenue.wi.gov)

Forms requests:  
 phone: (608) 266-1961  
 Internet: [revenue.wi.gov](http://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](http://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](http://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](http://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 2013 and you are filing a joint return for 2014 with the same spouse, be sure to enter your names and social security numbers in the same order as on your 2013 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, 2014:

- 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, 2014, and did not remarry in 2014.

*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, 2014, or
- Your spouse died in 2014 and you did not remarry in 2014, or
- You were married at the end of 2014 and your spouse died in 2015 before filing a 2014 return.

A married couple 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 2014 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 2014 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 2014*. 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, 2014. 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, 2014.

#### **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 19)
- 05 Injured spouse (page 19)
- 06 Single decedent or primary taxpayer if joint return (page 22)
- 07 Spouse 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"> <li>(1) public housing authority and community development authority bonds issued by municipalities located in Wisconsin,</li> <li>(2) Wisconsin Housing Finance Authority bonds,</li> <li>(3) Wisconsin municipal redevelopment authority bonds,</li> <li>(4) Wisconsin Housing and Economic Development Authority bonds issued after December 10, 2003, to fund multifamily affordable housing or elderly housing projects,</li> <li>(5) Wisconsin Housing and Economic Development Authority bonds issued before January 29, 1987, except business development revenue bonds, economic development revenue bonds and CHAP housing revenue bonds,</li> <li>(6) public housing agency bonds issued before January 29, 1987, by agencies located outside Wisconsin where the interest therefrom qualifies for exemption from federal taxation for a reason other than or in addition to section 103 of the Internal Revenue Code,</li> <li>(7) local exposition district bonds,</li> <li>(8) Wisconsin professional baseball park district bonds,</li> <li>(9) 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,</li> <li>(10) local cultural arts district bonds,</li> <li>(11) Wisconsin professional football stadium bonds,</li> <li>(12) Wisconsin Aerospace Authority bonds,</li> <li>(13) 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,</li> <li>(14) certain conduit revenue bonds issued by a commission created under sec. 66.0304, Wis. Stats. <b>Note</b> At the time this booklet went to print (October 31, 2014), 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: <a href="http://revenue.wi.gov/faqs/pcs/conduit.html">revenue.wi.gov/faqs/pcs/conduit.html</a>,</li> <li>(15) 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</li> <li>(16) 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.</li> </ul> <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 2014, 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.

*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 and 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. **(Note** This adjustment to FAGI is required only if federal law is extended to allow these items on the 2014 Form 1040A or Form 1040. The federal treatment was not known at the time these instructions went to print on October 31, 2014).

**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

**Unemployment Compensation Worksheet**

Check one box

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

1. Fill in unemployment compensation from 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. \_\_\_\_\_

- (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)		
	(A) Yourself	(B) Your Spouse
If married filing a joint return, fill in each spouse's information separately.		
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, 2014, <u>and</u> 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, 2014, fill in on line 7, column (A), the <u>smaller</u> 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, 2014, fill in on line 7, column (B), the <u>smaller</u> of the amount on line 5, column (B) or \$5,000. If your spouse was under age 65, fill in -0- .....		
7. _____	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. _____	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:

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

**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) 2014 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** The amount of employer-provided medical insurance that is identified on your W-2 in Box 12 with Code DD cannot be included in the subtraction for medical care insurance.

**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. Some employers may identify these amounts on your pay stubs as Internal Revenue Code sec. 125 or as a pre-tax deduction.

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

**Note** When completing line 1 of the worksheet, if you purchased the insurance through an Exchange, the amount you paid is the amount paid after your premium was reduced for any advance payment of the premium assistance credit.

Medical Care Insurance Worksheet	
1. Amount you paid in 2014 for medical care insurance .....	1. _____
2. Amount of premium tax credit allowed on your 2014 federal return (line 45 of Form 1040A or line 69 of Form 1040) .....	2. _____
3. Subtract line 2 from line 1 .....	3. _____
4. Amount of advance premium tax credit you were required to repay (line 29 of Form 1040A or line 46 of Form 1040) .....	4. _____
5. Add line 3 and line 4 .....	5. _____
6. Fill in the amount from line 7 of Form 1A less the amounts on lines 8 and 9 of Form 1A .....	6. _____
7. Fill in the smaller of line 5 or line 6. This is your subtraction for medical care insurance. Fill in here and on line 10 of Form 1A .....	7. _____

■ **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 below 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 <b>standard deduction</b> for your filing status from table, page 31 . . . . .	D. _____ .00
E. Fill in the <b>SMALLER</b> 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, 2014, 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 2014, 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 2014 for living quarters used as your primary residence OR you paid property taxes during 2014 on your home.

You are eligible for a credit whether or not you claim home-  
stead credit on line 31.

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

#### Special Cases

**If You Paid Both Property Taxes and Rent** You may claim both the renter’s credit and the homeowner’s credit. The total combined credits claimed on lines 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 a married couple) 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 2014** Fill in on the appropriate line(s) the total rent that you paid in 2014 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 2014 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 2014.

For example, if you and two other persons rented an apartment and paid a total rent of \$3,000 in 2014, 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.

<b>Renter's Worksheet</b>		
<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 2014** Fill in the amount of property taxes that you *paid* in 2014 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 2014.

Property taxes are further limited as follows:

- If you bought or sold your home during 2014, 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 2014, 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 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 their 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 21 of Form 1A. The maximum credit allowable is \$480.

**Line 25 (Line 12 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 2014 on which sales and use tax was not charged? If yes, you must report Wisconsin sales and use tax on these purchases on line 25 (line 12 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 x 5% = \$15) on this purchase.

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

<b>Worksheet for Computing Wisconsin Sales and Use Tax</b>	
1. Total purchases subject to Wisconsin sales and use tax (i.e., purchases on which no sales and use tax was charged by the seller) . . . . . 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 25 of Form 1A (line 12 of Form WI-Z) . . . . . 3.	.00

<b>Sales and Use Tax Rate Chart</b>		
In all Wisconsin counties except those shown in a through c below, the tax rate was 5.5% for all of 2014.		
a. If storage, use, or consumption in 2014 was in one of the following counties, the tax rate was 5.6%:		
Milwaukee	Ozaukee	
	Washington	
b. If storage, use, or consumption in 2014 was in one of the following counties, the tax rate was 5.1%:		
Racine	Waukesha	
c. If storage, use, or consumption in 2014 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 25 (line 12 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 26 Donations

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

**Line 26a Endangered Resources Donation** With your gift, the Endangered Resources Program works to protect and manage native plant and animal species, natural communities and other natural features. Gifts up to a predetermined amount will be matched by state general purpose revenue. Fill in the amount you want to donate on line 26a.

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

**Line 26c 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 26c.

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

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

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

**Line 26g 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 26g.

**Line 26h 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 26h.

**Line 26i 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 26i.

**Line 26j Special Olympics Wisconsin** You may donate an amount to Special Olympics Wisconsin, Inc. Fill in the amount you want to donate on line 26j.

## ■ Line 28 Wisconsin Income Tax Withheld

Add the **Wisconsin** income tax withheld shown on your withholding statements. Wisconsin tax withheld is shown in Box 17 of Form W-2 or Box 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 28. 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 29 2014 Estimated Tax Payments and Amount Applied from 2013 Return

Fill in any payments you made on your estimated Wisconsin income tax (Form 1-ES) for 2014. Include any overpayment from your 2013 return that you were allowed as credit to your 2014 Wisconsin estimated tax.



**Check Your Estimated Tax Payments** Before filling in line 29, 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 2013 returns that you and your spouse were allowed as credit to 2014 Wisconsin estimated tax.

Follow these instructions even if your spouse died in 2014 or in 2015 before filing a 2014 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 2014 and the name(s) and social security number(s) under which you made them.

### ■ Line 30 Earned Income Credit

If you qualify for the federal earned income credit and you have at least one qualifying child, you also qualify for the Wisconsin earned income credit. However, you must have been a 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 30.

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

**Step 2** Fill in the **federal earned income credit** from line 42a of your federal Form 1040A or line 66a 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 30. 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 30. Write EIC in the space to the right of line 30. Complete your return through line 32. Enclose a copy of your federal return (Form 1040A or Form 1040) with Form 1A.

### ■ Line 31 Homestead Credit

If you are claiming homestead credit, fill in on line 31 the amount of your credit from line 19 of Schedule H or line 14 of Schedule H-EZ, the homestead credit claim form. Attach your completed Schedule H or H-EZ to Form 1A.

**Note** To see if you may qualify for homestead credit, see the Special Instructions on page 21.

### ■ Line 32 Eligible Veterans and Surviving Spouses Property Tax Credit

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

**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,
  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, or
  4. Was a resident of Wisconsin at the time of his or her death and following the individual’s death, his or her spouse began to receive, and continues to receive dependency and indemnity compensation, as defined in 38 USC 101(14).

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 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.

“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.

<b>Worksheet If Property Tax Bill Shows More Than 1 Acre of Land</b>	
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 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 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 2014 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 WDVA 0001 and the brochure are available from your county veterans service officer or on the Internet at [dva.state.wi.us](http://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 2014 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 2014, and a copy of the certification (if required) received from the Wisconsin Department of Veterans Affairs with your return.

#### ■ Line 34 Amount You Overpaid

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

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

#### ■ Line 35 Refund

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

**Note** If you are divorced, see Enclosures on page 19. You may be required to enclose a copy of your judgment of divorce with your return.

#### ■ Line 36 Amount of Line 34 to be Applied to your 2015 Estimated Tax

Fill in on line 36 the amount, if any, of the overpayment on line 34 you want applied to your 2015 estimated tax.

#### ■ Line 37 Amount You Owe

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

**Note** If the amount you owe with your return is \$500 or more or you made late estimated tax payments, see the line 38 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 38 Underpayment Interest

You may owe underpayment interest if the amount of Wisconsin income tax withheld from your wages was less than your tax liability, or if you had income that was not subject to withholding and you did not make timely estimated tax payments. 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 37 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 24 minus the amounts on lines 30, 31, and 32.

**Exceptions** You will not owe underpayment interest if your 2013 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 2013 and you were a Wisconsin resident for all of 2013, or

2. The amounts on lines 28 and 29 on your 2014 return are at least as much as the tax shown on your 2013 return. Your estimated tax payments for 2014 must have been made on time and for the required amount. This exception does not apply if you did not file a 2013 Wisconsin return.

The tax shown on your 2013 return is the amount on line 25 of 2013 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 38. Add the amount of the underpayment interest to any tax due and fill in the total on line 37. If you are due a refund, subtract the underpayment interest from the overpayment on line 34. Enclose Schedule U with Form 1A.

**Note** Fill in the exception code in the space to the left of line 38 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 2014 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 2015 tax return. This is April 15, 2016, 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 ♦
<i>refund or no tax due</i>	PO Box 59 Madison WI 53785-0001
<i>tax is due</i>	PO Box 268 Madison WI 53790-0001
<i>homestead credit claimed</i>	PO Box 34 Madison WI 53786-0001

Envelopes without enough postage will be returned to you by the post office. Your envelope may need additional postage if it contains more than five pages or is oversized (for example, it is over 1/4" 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.

**See Special Instructions on Page 21**

### 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 2015 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 2015 in installments beginning April 15, 2015, using Wisconsin Form 1-ES, or
- Increase the amount of income tax withheld from your 2015 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 2015 and do not receive a form in the mail, go to the department’s website at [revenue.wi.gov](http://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, 2014,
- A legal resident of Wisconsin for all of 2014,
- Not claimed as a dependent on anyone’s 2014 tax return (unless you were 62 or older on December 31, 2014),

- Not living in tax-exempt public housing for all of 2014 (**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 2014.

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](http://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 2014 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”). Be sure to fill in the surviving heir’s or personal representative’s mailing address in the address area of the Form 1A or WI-Z.

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 2014 and you did not remarry in 2014, you can file a joint return. You can also file a joint return if your spouse died in 2015 before filing a 2014

return. A joint return should show your spouse’s 2014 income before death and your income for all of 2014. 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 primary taxpayer (person listed first on the tax form) who is deceased and the date of death. If it is the spouse 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 2014 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](http://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](http://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.



## 2014 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 \$1,406. 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	1,496	1,400
28,600	28,700	1,502	1,406
28,700	28,800	1,508	1,411
28,800	28,900	1,514	1,417
28,900	29,000	1,521	1,423

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	<b>4,000</b>				<b>8,000</b>			
20	40	1	1	4,000	4,100	162	162	8,000	8,100	322	322
40	100	3	3	4,100	4,200	166	166	8,100	8,200	326	326
100	200	6	6	4,200	4,300	170	170	8,200	8,300	330	330
200	300	10	10	4,300	4,400	174	174	8,300	8,400	334	334
300	400	14	14	4,400	4,500	178	178	8,400	8,500	338	338
400	500	18	18	4,500	4,600	182	182	8,500	8,600	342	342
500	600	22	22	4,600	4,700	186	186	8,600	8,700	346	346
600	700	26	26	4,700	4,800	190	190	8,700	8,800	350	350
700	800	30	30	4,800	4,900	194	194	8,800	8,900	354	354
800	900	34	34	4,900	5,000	198	198	8,900	9,000	358	358
900	1,000	38	38	<b>5,000</b>				<b>9,000</b>			
<b>1,000</b>				5,000	5,100	202	202	9,000	9,100	362	362
1,000	1,100	42	42	5,100	5,200	206	206	9,100	9,200	366	366
1,100	1,200	46	46	5,200	5,300	210	210	9,200	9,300	370	370
1,200	1,300	50	50	5,300	5,400	214	214	9,300	9,400	374	374
1,300	1,400	54	54	5,400	5,500	218	218	9,400	9,500	378	378
1,400	1,500	58	58	5,500	5,600	222	222	9,500	9,600	382	382
1,500	1,600	62	62	5,600	5,700	226	226	9,600	9,700	386	386
1,600	1,700	66	66	5,700	5,800	230	230	9,700	9,800	390	390
1,700	1,800	70	70	5,800	5,900	234	234	9,800	9,900	394	394
1,800	1,900	74	74	5,900	6,000	238	238	9,900	10,000	398	398
1,900	2,000	78	78	<b>6,000</b>				<b>10,000</b>			
<b>2,000</b>				6,000	6,100	242	242	10,000	10,100	402	402
2,000	2,100	82	82	6,100	6,200	246	246	10,100	10,200	406	406
2,100	2,200	86	86	6,200	6,300	250	250	10,200	10,300	410	410
2,200	2,300	90	90	6,300	6,400	254	254	10,300	10,400	414	414
2,300	2,400	94	94	6,400	6,500	258	258	10,400	10,500	418	418
2,400	2,500	98	98	6,500	6,600	262	262	10,500	10,600	422	422
2,500	2,600	102	102	6,600	6,700	266	266	10,600	10,700	426	426
2,600	2,700	106	106	6,700	6,800	270	270	10,700	10,800	430	430
2,700	2,800	110	110	6,800	6,900	274	274	10,800	10,900	434	434
2,800	2,900	114	114	6,900	7,000	278	278	10,900	11,000	438	438
2,900	3,000	118	118	<b>7,000</b>				<b>11,000</b>			
<b>3,000</b>				7,000	7,100	282	282	11,000	11,100	442	442
3,000	3,100	122	122	7,100	7,200	286	286	11,100	11,200	446	446
3,100	3,200	126	126	7,200	7,300	290	290	11,200	11,300	450	450
3,200	3,300	130	130	7,300	7,400	294	294	11,300	11,400	454	454
3,300	3,400	134	134	7,400	7,500	298	298	11,400	11,500	458	458
3,400	3,500	138	138	7,500	7,600	302	302	11,500	11,600	462	462
3,500	3,600	142	142	7,600	7,700	306	306	11,600	11,700	466	466
3,600	3,700	146	146	7,700	7,800	310	310	11,700	11,800	470	470
3,700	3,800	150	150	7,800	7,900	314	314	11,800	11,900	474	474
3,800	3,900	154	154	7,900	8,000	318	318	11,900	12,000	478	478
3,900	4,000	158	158								

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 –	
<b>12,000</b>				<b>18,000</b>				<b>24,000</b>			
12,000	12,100	503	482	18,000	18,100	853	787	24,000	24,100	1,213	1,137
12,100	12,200	509	486	18,100	18,200	859	792	24,100	24,200	1,220	1,143
12,200	12,300	515	490	18,200	18,300	865	798	24,200	24,300	1,226	1,149
12,300	12,400	520	494	18,300	18,400	871	804	24,300	24,400	1,232	1,155
12,400	12,500	526	498	18,400	18,500	877	810	24,400	24,500	1,238	1,160
12,500	12,600	532	502	18,500	18,600	883	816	24,500	24,600	1,245	1,166
12,600	12,700	538	506	18,600	18,700	888	822	24,600	24,700	1,251	1,172
12,700	12,800	544	510	18,700	18,800	894	827	24,700	24,800	1,257	1,178
12,800	12,900	550	514	18,800	18,900	900	833	24,800	24,900	1,264	1,184
12,900	13,000	556	518	18,900	19,000	906	839	24,900	25,000	1,270	1,190
<b>13,000</b>				<b>19,000</b>				<b>25,000</b>			
13,000	13,100	561	522	19,000	19,100	912	845	25,000	25,100	1,276	1,195
13,100	13,200	567	526	19,100	19,200	918	851	25,100	25,200	1,282	1,201
13,200	13,300	573	530	19,200	19,300	923	857	25,200	25,300	1,289	1,207
13,300	13,400	579	534	19,300	19,400	929	863	25,300	25,400	1,295	1,213
13,400	13,500	585	538	19,400	19,500	935	868	25,400	25,500	1,301	1,219
13,500	13,600	591	542	19,500	19,600	941	874	25,500	25,600	1,307	1,225
13,600	13,700	596	546	19,600	19,700	947	880	25,600	25,700	1,314	1,230
13,700	13,800	602	550	19,700	19,800	953	886	25,700	25,800	1,320	1,236
13,800	13,900	608	554	19,800	19,900	958	892	25,800	25,900	1,326	1,242
13,900	14,000	614	558	19,900	20,000	964	898	25,900	26,000	1,332	1,248
<b>14,000</b>				<b>20,000</b>				<b>26,000</b>			
14,000	14,100	620	562	20,000	20,100	970	903	26,000	26,100	1,339	1,254
14,100	14,200	626	566	20,100	20,200	976	909	26,100	26,200	1,345	1,260
14,200	14,300	631	570	20,200	20,300	982	915	26,200	26,300	1,351	1,265
14,300	14,400	637	574	20,300	20,400	988	921	26,300	26,400	1,358	1,271
14,400	14,500	643	578	20,400	20,500	994	927	26,400	26,500	1,364	1,277
14,500	14,600	649	582	20,500	20,600	999	933	26,500	26,600	1,370	1,283
14,600	14,700	655	588	20,600	20,700	1,005	938	26,600	26,700	1,376	1,289
14,700	14,800	661	594	20,700	20,800	1,011	944	26,700	26,800	1,383	1,295
14,800	14,900	666	600	20,800	20,900	1,017	950	26,800	26,900	1,389	1,301
14,900	15,000	672	606	20,900	21,000	1,023	956	26,900	27,000	1,395	1,306
<b>15,000</b>				<b>21,000</b>				<b>27,000</b>			
15,000	15,100	678	611	21,000	21,100	1,029	962	27,000	27,100	1,401	1,312
15,100	15,200	684	617	21,100	21,200	1,034	968	27,100	27,200	1,408	1,318
15,200	15,300	690	623	21,200	21,300	1,040	973	27,200	27,300	1,414	1,324
15,300	15,400	696	629	21,300	21,400	1,046	979	27,300	27,400	1,420	1,330
15,400	15,500	702	635	21,400	21,500	1,052	985	27,400	27,500	1,427	1,336
15,500	15,600	707	641	21,500	21,600	1,058	991	27,500	27,600	1,433	1,341
15,600	15,700	713	646	21,600	21,700	1,064	997	27,600	27,700	1,439	1,347
15,700	15,800	719	652	21,700	21,800	1,069	1,003	27,700	27,800	1,445	1,353
15,800	15,900	725	658	21,800	21,900	1,075	1,009	27,800	27,900	1,452	1,359
15,900	16,000	731	664	21,900	22,000	1,082	1,014	27,900	28,000	1,458	1,365
<b>16,000</b>				<b>22,000</b>				<b>28,000</b>			
16,000	16,100	737	670	22,000	22,100	1,088	1,020	28,000	28,100	1,464	1,371
16,100	16,200	742	676	22,100	22,200	1,094	1,026	28,100	28,200	1,470	1,376
16,200	16,300	748	681	22,200	22,300	1,101	1,032	28,200	28,300	1,477	1,382
16,300	16,400	754	687	22,300	22,400	1,107	1,038	28,300	28,400	1,483	1,388
16,400	16,500	760	693	22,400	22,500	1,113	1,044	28,400	28,500	1,489	1,394
16,500	16,600	766	699	22,500	22,600	1,119	1,049	28,500	28,600	1,496	1,400
16,600	16,700	772	705	22,600	22,700	1,126	1,055	28,600	28,700	1,502	1,406
16,700	16,800	777	711	22,700	22,800	1,132	1,061	28,700	28,800	1,508	1,411
16,800	16,900	783	717	22,800	22,900	1,138	1,067	28,800	28,900	1,514	1,417
16,900	17,000	789	722	22,900	23,000	1,144	1,073	28,900	29,000	1,521	1,423
<b>17,000</b>				<b>23,000</b>				<b>29,000</b>			
17,000	17,100	795	728	23,000	23,100	1,151	1,079	29,000	29,100	1,527	1,429
17,100	17,200	801	734	23,100	23,200	1,157	1,084	29,100	29,200	1,533	1,435
17,200	17,300	807	740	23,200	23,300	1,163	1,090	29,200	29,300	1,539	1,441
17,300	17,400	812	746	23,300	23,400	1,169	1,096	29,300	29,400	1,546	1,448
17,400	17,500	818	752	23,400	23,500	1,176	1,102	29,400	29,500	1,552	1,454
17,500	17,600	824	757	23,500	23,600	1,182	1,108	29,500	29,600	1,558	1,460
17,600	17,700	830	763	23,600	23,700	1,188	1,114	29,600	29,700	1,564	1,466
17,700	17,800	836	769	23,700	23,800	1,195	1,119	29,700	29,800	1,571	1,473
17,800	17,900	842	775	23,800	23,900	1,201	1,125	29,800	29,900	1,577	1,479
17,900	18,000	848	781	23,900	24,000	1,207	1,131	29,900	30,000	1,583	1,485

## 2014 Tax Table for Forms 1A and WI-Z Filers – continued

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 –	
<b>30,000</b>				<b>36,000</b>				<b>42,000</b>			
30,000	30,100	1,590	1,492	36,000	36,100	1,966	1,868	42,000	42,100	2,342	2,244
30,100	30,200	1,596	1,498	36,100	36,200	1,972	1,874	42,100	42,200	2,348	2,250
30,200	30,300	1,602	1,504	36,200	36,300	1,978	1,880	42,200	42,300	2,355	2,256
30,300	30,400	1,608	1,510	36,300	36,400	1,985	1,887	42,300	42,400	2,361	2,263
30,400	30,500	1,615	1,517	36,400	36,500	1,991	1,893	42,400	42,500	2,367	2,269
30,500	30,600	1,621	1,523	36,500	36,600	1,997	1,899	42,500	42,600	2,373	2,275
30,600	30,700	1,627	1,529	36,600	36,700	2,003	1,905	42,600	42,700	2,380	2,282
30,700	30,800	1,633	1,535	36,700	36,800	2,010	1,912	42,700	42,800	2,386	2,288
30,800	30,900	1,640	1,542	36,800	36,900	2,016	1,918	42,800	42,900	2,392	2,294
30,900	31,000	1,646	1,548	36,900	37,000	2,022	1,924	42,900	43,000	2,398	2,300
<b>31,000</b>				<b>37,000</b>				<b>43,000</b>			
31,000	31,100	1,652	1,554	37,000	37,100	2,028	1,930	43,000	43,100	2,405	2,307
31,100	31,200	1,659	1,560	37,100	37,200	2,035	1,937	43,100	43,200	2,411	2,313
31,200	31,300	1,665	1,567	37,200	37,300	2,041	1,943	43,200	43,300	2,417	2,319
31,300	31,400	1,671	1,573	37,300	37,400	2,047	1,949	43,300	43,400	2,423	2,325
31,400	31,500	1,677	1,579	37,400	37,500	2,054	1,955	43,400	43,500	2,430	2,332
31,500	31,600	1,684	1,586	37,500	37,600	2,060	1,962	43,500	43,600	2,436	2,338
31,600	31,700	1,690	1,592	37,600	37,700	2,066	1,968	43,600	43,700	2,442	2,344
31,700	31,800	1,696	1,598	37,700	37,800	2,072	1,974	43,700	43,800	2,449	2,351
31,800	31,900	1,702	1,604	37,800	37,900	2,079	1,981	43,800	43,900	2,455	2,357
31,900	32,000	1,709	1,611	37,900	38,000	2,085	1,987	43,900	44,000	2,461	2,363
<b>32,000</b>				<b>38,000</b>				<b>44,000</b>			
32,000	32,100	1,715	1,617	38,000	38,100	2,091	1,993	44,000	44,100	2,467	2,369
32,100	32,200	1,721	1,623	38,100	38,200	2,097	1,999	44,100	44,200	2,474	2,376
32,200	32,300	1,728	1,629	38,200	38,300	2,104	2,006	44,200	44,300	2,480	2,382
32,300	32,400	1,734	1,636	38,300	38,400	2,110	2,012	44,300	44,400	2,486	2,388
32,400	32,500	1,740	1,642	38,400	38,500	2,116	2,018	44,400	44,500	2,492	2,394
32,500	32,600	1,746	1,648	38,500	38,600	2,123	2,024	44,500	44,600	2,499	2,401
32,600	32,700	1,753	1,655	38,600	38,700	2,129	2,031	44,600	44,700	2,505	2,407
32,700	32,800	1,759	1,661	38,700	38,800	2,135	2,037	44,700	44,800	2,511	2,413
32,800	32,900	1,765	1,667	38,800	38,900	2,141	2,043	44,800	44,900	2,518	2,419
32,900	33,000	1,771	1,673	38,900	39,000	2,148	2,050	44,900	45,000	2,524	2,426
<b>33,000</b>				<b>39,000</b>				<b>45,000</b>			
33,000	33,100	1,778	1,680	39,000	39,100	2,154	2,056	45,000	45,100	2,530	2,432
33,100	33,200	1,784	1,686	39,100	39,200	2,160	2,062	45,100	45,200	2,536	2,438
33,200	33,300	1,790	1,692	39,200	39,300	2,166	2,068	45,200	45,300	2,543	2,445
33,300	33,400	1,796	1,698	39,300	39,400	2,173	2,075	45,300	45,400	2,549	2,451
33,400	33,500	1,803	1,705	39,400	39,500	2,179	2,081	45,400	45,500	2,555	2,457
33,500	33,600	1,809	1,711	39,500	39,600	2,185	2,087	45,500	45,600	2,561	2,463
33,600	33,700	1,815	1,717	39,600	39,700	2,191	2,093	45,600	45,700	2,568	2,470
33,700	33,800	1,822	1,724	39,700	39,800	2,198	2,100	45,700	45,800	2,574	2,476
33,800	33,900	1,828	1,730	39,800	39,900	2,204	2,106	45,800	45,900	2,580	2,482
33,900	34,000	1,834	1,736	39,900	40,000	2,210	2,112	45,900	46,000	2,586	2,488
<b>34,000</b>				<b>40,000</b>				<b>46,000</b>			
34,000	34,100	1,840	1,742	40,000	40,100	2,217	2,119	46,000	46,100	2,593	2,495
34,100	34,200	1,847	1,749	40,100	40,200	2,223	2,125	46,100	46,200	2,599	2,501
34,200	34,300	1,853	1,755	40,200	40,300	2,229	2,131	46,200	46,300	2,605	2,507
34,300	34,400	1,859	1,761	40,300	40,400	2,235	2,137	46,300	46,400	2,612	2,514
34,400	34,500	1,865	1,767	40,400	40,500	2,242	2,144	46,400	46,500	2,618	2,520
34,500	34,600	1,872	1,774	40,500	40,600	2,248	2,150	46,500	46,600	2,624	2,526
34,600	34,700	1,878	1,780	40,600	40,700	2,254	2,156	46,600	46,700	2,630	2,532
34,700	34,800	1,884	1,786	40,700	40,800	2,260	2,162	46,700	46,800	2,637	2,539
34,800	34,900	1,891	1,792	40,800	40,900	2,267	2,169	46,800	46,900	2,643	2,545
34,900	35,000	1,897	1,799	40,900	41,000	2,273	2,175	46,900	47,000	2,649	2,551
<b>35,000</b>				<b>41,000</b>				<b>47,000</b>			
35,000	35,100	1,903	1,805	41,000	41,100	2,279	2,181	47,000	47,100	2,655	2,557
35,100	35,200	1,909	1,811	41,100	41,200	2,286	2,187	47,100	47,200	2,662	2,564
35,200	35,300	1,916	1,818	41,200	41,300	2,292	2,194	47,200	47,300	2,668	2,570
35,300	35,400	1,922	1,824	41,300	41,400	2,298	2,200	47,300	47,400	2,674	2,576
35,400	35,500	1,928	1,830	41,400	41,500	2,304	2,206	47,400	47,500	2,681	2,582
35,500	35,600	1,934	1,836	41,500	41,600	2,311	2,213	47,500	47,600	2,687	2,589
35,600	35,700	1,941	1,843	41,600	41,700	2,317	2,219	47,600	47,700	2,693	2,595
35,700	35,800	1,947	1,849	41,700	41,800	2,323	2,225	47,700	47,800	2,699	2,601
35,800	35,900	1,953	1,855	41,800	41,900	2,329	2,231	47,800	47,900	2,706	2,608
35,900	36,000	1,959	1,861	41,900	42,000	2,336	2,238	47,900	48,000	2,712	2,614

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 –	
<b>48,000</b>				<b>54,000</b>				<b>60,000</b>			
48,000	48,100	2,718	2,620	54,000	54,100	3,094	2,996	60,000	60,100	3,471	3,373
48,100	48,200	2,724	2,626	54,100	54,200	3,101	3,003	60,100	60,200	3,477	3,379
48,200	48,300	2,731	2,633	54,200	54,300	3,107	3,009	60,200	60,300	3,483	3,385
48,300	48,400	2,737	2,639	54,300	54,400	3,113	3,015	60,300	60,400	3,489	3,391
48,400	48,500	2,743	2,645	54,400	54,500	3,119	3,021	60,400	60,500	3,496	3,398
48,500	48,600	2,750	2,651	54,500	54,600	3,126	3,028	60,500	60,600	3,502	3,404
48,600	48,700	2,756	2,658	54,600	54,700	3,132	3,034	60,600	60,700	3,508	3,410
48,700	48,800	2,762	2,664	54,700	54,800	3,138	3,040	60,700	60,800	3,514	3,416
48,800	48,900	2,768	2,670	54,800	54,900	3,145	3,046	60,800	60,900	3,521	3,423
48,900	49,000	2,775	2,677	54,900	55,000	3,151	3,053	60,900	61,000	3,527	3,429
<b>49,000</b>				<b>55,000</b>				<b>61,000</b>			
49,000	49,100	2,781	2,683	55,000	55,100	3,157	3,059	61,000	61,100	3,533	3,435
49,100	49,200	2,787	2,689	55,100	55,200	3,163	3,065	61,100	61,200	3,540	3,441
49,200	49,300	2,793	2,695	55,200	55,300	3,170	3,072	61,200	61,300	3,546	3,448
49,300	49,400	2,800	2,702	55,300	55,400	3,176	3,078	61,300	61,400	3,552	3,454
49,400	49,500	2,806	2,708	55,400	55,500	3,182	3,084	61,400	61,500	3,558	3,460
49,500	49,600	2,812	2,714	55,500	55,600	3,188	3,090	61,500	61,600	3,565	3,467
49,600	49,700	2,818	2,720	55,600	55,700	3,195	3,097	61,600	61,700	3,571	3,473
49,700	49,800	2,825	2,727	55,700	55,800	3,201	3,103	61,700	61,800	3,577	3,479
49,800	49,900	2,831	2,733	55,800	55,900	3,207	3,109	61,800	61,900	3,583	3,485
49,900	50,000	2,837	2,739	55,900	56,000	3,213	3,115	61,900	62,000	3,590	3,492
<b>50,000</b>				<b>56,000</b>				<b>62,000</b>			
50,000	50,100	2,844	2,746	56,000	56,100	3,220	3,122	62,000	62,100	3,596	3,498
50,100	50,200	2,850	2,752	56,100	56,200	3,226	3,128	62,100	62,200	3,602	3,504
50,200	50,300	2,856	2,758	56,200	56,300	3,232	3,134	62,200	62,300	3,609	3,510
50,300	50,400	2,862	2,764	56,300	56,400	3,239	3,141	62,300	62,400	3,615	3,517
50,400	50,500	2,869	2,771	56,400	56,500	3,245	3,147	62,400	62,500	3,621	3,523
50,500	50,600	2,875	2,777	56,500	56,600	3,251	3,153	62,500	62,600	3,627	3,529
50,600	50,700	2,881	2,783	56,600	56,700	3,257	3,159	62,600	62,700	3,634	3,536
50,700	50,800	2,887	2,789	56,700	56,800	3,264	3,166	62,700	62,800	3,640	3,542
50,800	50,900	2,894	2,796	56,800	56,900	3,270	3,172	62,800	62,900	3,646	3,548
50,900	51,000	2,900	2,802	56,900	57,000	3,276	3,178	62,900	63,000	3,652	3,554
<b>51,000</b>				<b>57,000</b>				<b>63,000</b>			
51,000	51,100	2,906	2,808	57,000	57,100	3,282	3,184	63,000	63,100	3,659	3,561
51,100	51,200	2,913	2,814	57,100	57,200	3,289	3,191	63,100	63,200	3,665	3,567
51,200	51,300	2,919	2,821	57,200	57,300	3,295	3,197	63,200	63,300	3,671	3,573
51,300	51,400	2,925	2,827	57,300	57,400	3,301	3,203	63,300	63,400	3,677	3,579
51,400	51,500	2,931	2,833	57,400	57,500	3,308	3,209	63,400	63,500	3,684	3,586
51,500	51,600	2,938	2,840	57,500	57,600	3,314	3,216	63,500	63,600	3,690	3,592
51,600	51,700	2,944	2,846	57,600	57,700	3,320	3,222	63,600	63,700	3,696	3,598
51,700	51,800	2,950	2,852	57,700	57,800	3,326	3,228	63,700	63,800	3,703	3,605
51,800	51,900	2,956	2,858	57,800	57,900	3,333	3,235	63,800	63,900	3,709	3,611
51,900	52,000	2,963	2,865	57,900	58,000	3,339	3,241	63,900	64,000	3,715	3,617
<b>52,000</b>				<b>58,000</b>				<b>64,000</b>			
52,000	52,100	2,969	2,871	58,000	58,100	3,345	3,247	64,000	64,100	3,721	3,623
52,100	52,200	2,975	2,877	58,100	58,200	3,351	3,253	64,100	64,200	3,728	3,630
52,200	52,300	2,982	2,883	58,200	58,300	3,358	3,260	64,200	64,300	3,734	3,636
52,300	52,400	2,988	2,890	58,300	58,400	3,364	3,266	64,300	64,400	3,740	3,642
52,400	52,500	2,994	2,896	58,400	58,500	3,370	3,272	64,400	64,500	3,746	3,648
52,500	52,600	3,000	2,902	58,500	58,600	3,377	3,278	64,500	64,600	3,753	3,655
52,600	52,700	3,007	2,909	58,600	58,700	3,383	3,285	64,600	64,700	3,759	3,661
52,700	52,800	3,013	2,915	58,700	58,800	3,389	3,291	64,700	64,800	3,765	3,667
52,800	52,900	3,019	2,921	58,800	58,900	3,395	3,297	64,800	64,900	3,772	3,673
52,900	53,000	3,025	2,927	58,900	59,000	3,402	3,304	64,900	65,000	3,778	3,680
<b>53,000</b>				<b>59,000</b>				<b>65,000</b>			
53,000	53,100	3,032	2,934	59,000	59,100	3,408	3,310	65,000	65,100	3,784	3,686
53,100	53,200	3,038	2,940	59,100	59,200	3,414	3,316	65,100	65,200	3,790	3,692
53,200	53,300	3,044	2,946	59,200	59,300	3,420	3,322	65,200	65,300	3,797	3,699
53,300	53,400	3,050	2,952	59,300	59,400	3,427	3,329	65,300	65,400	3,803	3,705
53,400	53,500	3,057	2,959	59,400	59,500	3,433	3,335	65,400	65,500	3,809	3,711
53,500	53,600	3,063	2,965	59,500	59,600	3,439	3,341	65,500	65,600	3,815	3,717
53,600	53,700	3,069	2,971	59,600	59,700	3,445	3,347	65,600	65,700	3,822	3,724
53,700	53,800	3,076	2,978	59,700	59,800	3,452	3,354	65,700	65,800	3,828	3,730
53,800	53,900	3,082	2,984	59,800	59,900	3,458	3,360	65,800	65,900	3,834	3,736
53,900	54,000	3,088	2,990	59,900	60,000	3,464	3,366	65,900	66,000	3,840	3,742

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 –	
<b>66,000</b>				<b>72,000</b>				<b>78,000</b>			
66,000	66,100	3,847	3,749	72,000	72,100	4,223	4,125	78,000	78,100	4,599	4,501
66,100	66,200	3,853	3,755	72,100	72,200	4,229	4,131	78,100	78,200	4,605	4,507
66,200	66,300	3,859	3,761	72,200	72,300	4,236	4,137	78,200	78,300	4,612	4,514
66,300	66,400	3,866	3,768	72,300	72,400	4,242	4,144	78,300	78,400	4,618	4,520
66,400	66,500	3,872	3,774	72,400	72,500	4,248	4,150	78,400	78,500	4,624	4,526
66,500	66,600	3,878	3,780	72,500	72,600	4,254	4,156	78,500	78,600	4,631	4,532
66,600	66,700	3,884	3,786	72,600	72,700	4,261	4,163	78,600	78,700	4,637	4,539
66,700	66,800	3,891	3,793	72,700	72,800	4,267	4,169	78,700	78,800	4,643	4,545
66,800	66,900	3,897	3,799	72,800	72,900	4,273	4,175	78,800	78,900	4,649	4,551
66,900	67,000	3,903	3,805	72,900	73,000	4,279	4,181	78,900	79,000	4,656	4,558
<b>67,000</b>				<b>73,000</b>				<b>79,000</b>			
67,000	67,100	3,909	3,811	73,000	73,100	4,286	4,188	79,000	79,100	4,662	4,564
67,100	67,200	3,916	3,818	73,100	73,200	4,292	4,194	79,100	79,200	4,668	4,570
67,200	67,300	3,922	3,824	73,200	73,300	4,298	4,200	79,200	79,300	4,674	4,576
67,300	67,400	3,928	3,830	73,300	73,400	4,304	4,206	79,300	79,400	4,681	4,583
67,400	67,500	3,935	3,836	73,400	73,500	4,311	4,213	79,400	79,500	4,687	4,589
67,500	67,600	3,941	3,843	73,500	73,600	4,317	4,219	79,500	79,600	4,693	4,595
67,600	67,700	3,947	3,849	73,600	73,700	4,323	4,225	79,600	79,700	4,699	4,601
67,700	67,800	3,953	3,855	73,700	73,800	4,330	4,232	79,700	79,800	4,706	4,608
67,800	67,900	3,960	3,862	73,800	73,900	4,336	4,238	79,800	79,900	4,712	4,614
67,900	68,000	3,966	3,868	73,900	74,000	4,342	4,244	79,900	80,000	4,718	4,620
<b>68,000</b>				<b>74,000</b>				<b>80,000</b>			
68,000	68,100	3,972	3,874	74,000	74,100	4,348	4,250	80,000	80,100	4,725	4,627
68,100	68,200	3,978	3,880	74,100	74,200	4,355	4,257	80,100	80,200	4,731	4,633
68,200	68,300	3,985	3,887	74,200	74,300	4,361	4,263	80,200	80,300	4,737	4,639
68,300	68,400	3,991	3,893	74,300	74,400	4,367	4,269	80,300	80,400	4,743	4,645
68,400	68,500	3,997	3,899	74,400	74,500	4,373	4,275	80,400	80,500	4,750	4,652
68,500	68,600	4,004	3,905	74,500	74,600	4,380	4,282	80,500	80,600	4,756	4,658
68,600	68,700	4,010	3,912	74,600	74,700	4,386	4,288	80,600	80,700	4,762	4,664
68,700	68,800	4,016	3,918	74,700	74,800	4,392	4,294	80,700	80,800	4,768	4,670
68,800	68,900	4,022	3,924	74,800	74,900	4,399	4,300	80,800	80,900	4,775	4,677
68,900	69,000	4,029	3,931	74,900	75,000	4,405	4,307	80,900	81,000	4,781	4,683
<b>69,000</b>				<b>75,000</b>				<b>81,000</b>			
69,000	69,100	4,035	3,937	75,000	75,100	4,411	4,313	81,000	81,100	4,787	4,689
69,100	69,200	4,041	3,943	75,100	75,200	4,417	4,319	81,100	81,200	4,794	4,695
69,200	69,300	4,047	3,949	75,200	75,300	4,424	4,326	81,200	81,300	4,800	4,702
69,300	69,400	4,054	3,956	75,300	75,400	4,430	4,332	81,300	81,400	4,806	4,708
69,400	69,500	4,060	3,962	75,400	75,500	4,436	4,338	81,400	81,500	4,812	4,714
69,500	69,600	4,066	3,968	75,500	75,600	4,442	4,344	81,500	81,600	4,819	4,721
69,600	69,700	4,072	3,974	75,600	75,700	4,449	4,351	81,600	81,700	4,825	4,727
69,700	69,800	4,079	3,981	75,700	75,800	4,455	4,357	81,700	81,800	4,831	4,733
69,800	69,900	4,085	3,987	75,800	75,900	4,461	4,363	81,800	81,900	4,837	4,739
69,900	70,000	4,091	3,993	75,900	76,000	4,467	4,369	81,900	82,000	4,844	4,746
<b>70,000</b>				<b>76,000</b>				<b>82,000</b>			
70,000	70,100	4,098	4,000	76,000	76,100	4,474	4,376	82,000	82,100	4,850	4,752
70,100	70,200	4,104	4,006	76,100	76,200	4,480	4,382	82,100	82,200	4,856	4,758
70,200	70,300	4,110	4,012	76,200	76,300	4,486	4,388	82,200	82,300	4,863	4,764
70,300	70,400	4,116	4,018	76,300	76,400	4,493	4,395	82,300	82,400	4,869	4,771
70,400	70,500	4,123	4,025	76,400	76,500	4,499	4,401	82,400	82,500	4,875	4,777
70,500	70,600	4,129	4,031	76,500	76,600	4,505	4,407	82,500	82,600	4,881	4,783
70,600	70,700	4,135	4,037	76,600	76,700	4,511	4,413	82,600	82,700	4,888	4,790
70,700	70,800	4,141	4,043	76,700	76,800	4,518	4,420	82,700	82,800	4,894	4,796
70,800	70,900	4,148	4,050	76,800	76,900	4,524	4,426	82,800	82,900	4,900	4,802
70,900	71,000	4,154	4,056	76,900	77,000	4,530	4,432	82,900	83,000	4,906	4,808
<b>71,000</b>				<b>77,000</b>				<b>83,000</b>			
71,000	71,100	4,160	4,062	77,000	77,100	4,536	4,438	83,000	83,100	4,913	4,815
71,100	71,200	4,167	4,068	77,100	77,200	4,543	4,445	83,100	83,200	4,919	4,821
71,200	71,300	4,173	4,075	77,200	77,300	4,549	4,451	83,200	83,300	4,925	4,827
71,300	71,400	4,179	4,081	77,300	77,400	4,555	4,457	83,300	83,400	4,931	4,833
71,400	71,500	4,185	4,087	77,400	77,500	4,562	4,463	83,400	83,500	4,938	4,840
71,500	71,600	4,192	4,094	77,500	77,600	4,568	4,470	83,500	83,600	4,944	4,846
71,600	71,700	4,198	4,100	77,600	77,700	4,574	4,476	83,600	83,700	4,950	4,852
71,700	71,800	4,204	4,106	77,700	77,800	4,580	4,482	83,700	83,800	4,957	4,859
71,800	71,900	4,210	4,112	77,800	77,900	4,587	4,489	83,800	83,900	4,963	4,865
71,900	72,000	4,217	4,119	77,900	78,000	4,593	4,495	83,900	84,000	4,969	4,871

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 –	
<b>84,000</b>				<b>90,000</b>				<b>96,000</b>			
84,000	84,100	4,975	4,877	90,000	90,100	5,352	5,254	96,000	96,100	5,728	5,630
84,100	84,200	4,982	4,884	90,100	90,200	5,358	5,260	96,100	96,200	5,734	5,636
84,200	84,300	4,988	4,890	90,200	90,300	5,364	5,266	96,200	96,300	5,740	5,642
84,300	84,400	4,994	4,896	90,300	90,400	5,370	5,272	96,300	96,400	5,747	5,649
84,400	84,500	5,000	4,902	90,400	90,500	5,377	5,279	96,400	96,500	5,753	5,655
84,500	84,600	5,007	4,909	90,500	90,600	5,383	5,285	96,500	96,600	5,759	5,661
84,600	84,700	5,013	4,915	90,600	90,700	5,389	5,291	96,600	96,700	5,765	5,667
84,700	84,800	5,019	4,921	90,700	90,800	5,395	5,297	96,700	96,800	5,772	5,674
84,800	84,900	5,026	4,927	90,800	90,900	5,402	5,304	96,800	96,900	5,778	5,680
84,900	85,000	5,032	4,934	90,900	91,000	5,408	5,310	96,900	97,000	5,784	5,686
<b>85,000</b>				<b>91,000</b>				<b>97,000</b>			
85,000	85,100	5,038	4,940	91,000	91,100	5,414	5,316	97,000	97,100	5,790	5,692
85,100	85,200	5,044	4,946	91,100	91,200	5,421	5,322	97,100	97,200	5,797	5,699
85,200	85,300	5,051	4,953	91,200	91,300	5,427	5,329	97,200	97,300	5,803	5,705
85,300	85,400	5,057	4,959	91,300	91,400	5,433	5,335	97,300	97,400	5,809	5,711
85,400	85,500	5,063	4,965	91,400	91,500	5,439	5,341	97,400	97,500	5,816	5,717
85,500	85,600	5,069	4,971	91,500	91,600	5,446	5,348	97,500	97,600	5,822	5,724
85,600	85,700	5,076	4,978	91,600	91,700	5,452	5,354	97,600	97,700	5,828	5,730
85,700	85,800	5,082	4,984	91,700	91,800	5,458	5,360	97,700	97,800	5,834	5,736
85,800	85,900	5,088	4,990	91,800	91,900	5,464	5,366	97,800	97,900	5,841	5,743
85,900	86,000	5,094	4,996	91,900	92,000	5,471	5,373	97,900	98,000	5,847	5,749
<b>86,000</b>				<b>92,000</b>				<b>98,000</b>			
86,000	86,100	5,101	5,003	92,000	92,100	5,477	5,379	98,000	98,100	5,853	5,755
86,100	86,200	5,107	5,009	92,100	92,200	5,483	5,385	98,100	98,200	5,859	5,761
86,200	86,300	5,113	5,015	92,200	92,300	5,490	5,391	98,200	98,300	5,866	5,768
86,300	86,400	5,120	5,022	92,300	92,400	5,496	5,398	98,300	98,400	5,872	5,774
86,400	86,500	5,126	5,028	92,400	92,500	5,502	5,404	98,400	98,500	5,878	5,780
86,500	86,600	5,132	5,034	92,500	92,600	5,508	5,410	98,500	98,600	5,885	5,786
86,600	86,700	5,138	5,040	92,600	92,700	5,515	5,417	98,600	98,700	5,891	5,793
86,700	86,800	5,145	5,047	92,700	92,800	5,521	5,423	98,700	98,800	5,897	5,799
86,800	86,900	5,151	5,053	92,800	92,900	5,527	5,429	98,800	98,900	5,903	5,805
86,900	87,000	5,157	5,059	92,900	93,000	5,533	5,435	98,900	99,000	5,910	5,812
<b>87,000</b>				<b>93,000</b>				<b>99,000</b>			
87,000	87,100	5,163	5,065	93,000	93,100	5,540	5,442	99,000	99,100	5,916	5,818
87,100	87,200	5,170	5,072	93,100	93,200	5,546	5,448	99,100	99,200	5,922	5,824
87,200	87,300	5,176	5,078	93,200	93,300	5,552	5,454	99,200	99,300	5,928	5,830
87,300	87,400	5,182	5,084	93,300	93,400	5,558	5,460	99,300	99,400	5,935	5,837
87,400	87,500	5,189	5,090	93,400	93,500	5,565	5,467	99,400	99,500	5,941	5,843
87,500	87,600	5,195	5,097	93,500	93,600	5,571	5,473	99,500	99,600	5,947	5,849
87,600	87,700	5,201	5,103	93,600	93,700	5,577	5,479	99,600	99,700	5,953	5,855
87,700	87,800	5,207	5,109	93,700	93,800	5,584	5,486	99,700	99,800	5,960	5,862
87,800	87,900	5,214	5,116	93,800	93,900	5,590	5,492	99,800	99,900	5,966	5,868
87,900	88,000	5,220	5,122	93,900	94,000	5,596	5,498	99,900	100,000	5,972	5,874
<b>88,000</b>				<b>94,000</b>				<div style="border: 1px solid black; border-radius: 15px; padding: 10px; text-align: center;"> <p><b>\$100,000 or over – use the Tax Computation Worksheet on page 30</b></p> </div>			
88,000	88,100	5,226	5,128	94,000	94,100	5,602	5,504				
88,100	88,200	5,232	5,134	94,100	94,200	5,609	5,511				
88,200	88,300	5,239	5,141	94,200	94,300	5,615	5,517				
88,300	88,400	5,245	5,147	94,300	94,400	5,621	5,523				
88,400	88,500	5,251	5,153	94,400	94,500	5,627	5,529				
88,500	88,600	5,258	5,159	94,500	94,600	5,634	5,536				
88,600	88,700	5,264	5,166	94,600	94,700	5,640	5,542				
88,700	88,800	5,270	5,172	94,700	94,800	5,646	5,548				
88,800	88,900	5,276	5,178	94,800	94,900	5,653	5,554				
88,900	89,000	5,283	5,185	94,900	95,000	5,659	5,561				
<b>89,000</b>				<b>95,000</b>							
89,000	89,100	5,289	5,191	95,000	95,100	5,665	5,567				
89,100	89,200	5,295	5,197	95,100	95,200	5,671	5,573				
89,200	89,300	5,301	5,203	95,200	95,300	5,678	5,580				
89,300	89,400	5,308	5,210	95,300	95,400	5,684	5,586				
89,400	89,500	5,314	5,216	95,400	95,500	5,690	5,592				
89,500	89,600	5,320	5,222	95,500	95,600	5,696	5,598				
89,600	89,700	5,326	5,228	95,600	95,700	5,703	5,605				
89,700	89,800	5,333	5,235	95,700	95,800	5,709	5,611				
89,800	89,900	5,339	5,241	95,800	95,900	5,715	5,617				
89,900	90,000	5,345	5,247	95,900	96,000	5,721	5,623				

## 2014 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 \$240,190	\$	x 6.27% (.0627)	\$	\$ 294.57	\$
\$240,190 or over	\$	x 7.65% (.0765)	\$	\$3,609.19	\$

**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 \$320,250	\$	x 6.27% (.0627)	\$	\$ 392.62	\$
\$320,250 or over	\$	x 7.65% (.0765)	\$	\$4,812.07	\$

## 2014 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	10,080	18,150	13,020	39,000	39,500	7,114	14,420	7,454
14,500	15,000	10,054	18,150	12,970	39,500	40,000	7,054	14,321	7,342
15,000	15,500	9,994	18,150	12,858	40,000	40,500	6,994	14,222	7,229
15,500	16,000	9,934	18,150	12,745	40,500	41,000	6,934	14,123	7,117
16,000	16,500	9,874	18,150	12,633	41,000	41,500	6,874	14,024	7,004
16,500	17,000	9,814	18,150	12,520	41,500	42,000	6,814	13,925	6,891
17,000	17,500	9,754	18,150	12,408	42,000	42,500	6,754	13,827	6,779
17,500	18,000	9,694	18,150	12,295	42,500	43,000	6,694	13,728	6,694
18,000	18,500	9,634	18,150	12,182	43,000	43,500	6,634	13,629	6,634
18,500	19,000	9,574	18,150	12,070	43,500	44,000	6,574	13,530	6,574
19,000	19,500	9,514	18,150	11,957	44,000	44,500	6,514	13,431	6,514
19,500	20,000	9,454	18,150	11,845	44,500	45,000	6,454	13,332	6,454
20,000	20,500	9,394	18,150	11,732	45,000	45,500	6,394	13,233	6,394
20,500	21,000	9,334	18,079	11,620	45,500	46,000	6,334	13,134	6,334
21,000	21,500	9,274	17,980	11,507	46,000	46,500	6,274	13,035	6,274
21,500	22,000	9,214	17,881	11,394	46,500	47,000	6,214	12,937	6,214
22,000	22,500	9,154	17,782	11,282	47,000	47,500	6,154	12,838	6,154
22,500	23,000	9,094	17,683	11,169	47,500	48,000	6,094	12,739	6,094
23,000	23,500	9,034	17,584	11,057	48,000	48,500	6,034	12,640	6,034
23,500	24,000	8,974	17,485	10,944	48,500	49,000	5,974	12,541	5,974
24,000	24,500	8,914	17,387	10,832	49,000	49,500	5,914	12,442	5,914
24,500	25,000	8,854	17,288	10,719	49,500	50,000	5,854	12,343	5,854
25,000	25,500	8,794	17,189	10,606	50,000	50,500	5,794	12,244	5,794
25,500	26,000	8,734	17,090	10,494	50,500	51,000	5,734	12,145	5,734
26,000	26,500	8,674	16,991	10,381	51,000	51,500	5,674	12,047	5,674
26,500	27,000	8,614	16,892	10,269	51,500	52,000	5,614	11,948	5,614
27,000	27,500	8,554	16,793	10,156	52,000	52,500	5,554	11,849	5,554
27,500	28,000	8,494	16,694	10,044	52,500	53,000	5,494	11,750	5,494
28,000	28,500	8,434	16,595	9,931	53,000	53,500	5,434	11,651	5,434
28,500	29,000	8,374	16,497	9,818	53,500	54,000	5,374	11,552	5,374
29,000	29,500	8,314	16,398	9,706	54,000	54,500	5,314	11,453	5,314
29,500	30,000	8,254	16,299	9,593	54,500	55,000	5,254	11,354	5,254
30,000	30,500	8,194	16,200	9,481	55,000	55,500	5,194	11,255	5,194
30,500	31,000	8,134	16,101	9,368	55,500	56,000	5,134	11,156	5,134
31,000	31,500	8,074	16,002	9,255	56,000	56,500	5,074	11,058	5,074
31,500	32,000	8,014	15,903	9,143	56,500	57,000	5,014	10,959	5,014
32,000	32,500	7,954	15,804	9,030	57,000	57,500	4,954	10,860	4,954
32,500	33,000	7,894	15,705	8,918	57,500	58,000	4,894	10,761	4,894
33,000	33,500	7,834	15,607	8,805	58,000	58,500	4,834	10,662	4,834
33,500	34,000	7,774	15,508	8,693	58,500	59,000	4,774	10,563	4,774
34,000	34,500	7,714	15,409	8,580	59,000	59,500	4,714	10,464	4,714
34,500	35,000	7,654	15,310	8,467	59,500	60,000	4,654	10,365	4,654
35,000	35,500	7,594	15,211	8,355	60,000	60,500	4,594	10,266	4,594
35,500	36,000	7,534	15,112	8,242	60,500	61,000	4,534	10,168	4,534
36,000	36,500	7,474	15,013	8,130	61,000	61,500	4,474	10,069	4,474
36,500	37,000	7,414	14,914	8,017	61,500	62,000	4,414	9,970	4,414
37,000	37,500	7,354	14,815	7,905	62,000	62,500	4,354	9,871	4,354
37,500	38,000	7,294	14,717	7,792	62,500	63,000	4,294	9,772	4,294
38,000	38,500	7,234	14,618	7,679	63,000	63,500	4,234	9,673	4,234
38,500	39,000	7,174	14,519	7,567	63,500	64,000	4,174	9,574	4,174

*continued on next page*

## 2014 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–		
64,000	64,500	4,114	9,475	4,114	89,000	89,500	1,114	4,531	1,114
64,500	65,000	4,054	9,376	4,054	89,500	90,000	1,054	4,432	1,054
65,000	65,500	3,994	9,278	3,994	90,000	90,500	994	4,333	994
65,500	66,000	3,934	9,179	3,934	90,500	91,000	934	4,234	934
66,000	66,500	3,874	9,080	3,874	91,000	91,500	874	4,135	874
66,500	67,000	3,814	8,981	3,814	91,500	92,000	814	4,036	814
67,000	67,500	3,754	8,882	3,754	92,000	92,500	754	3,938	754
67,500	68,000	3,694	8,783	3,694	92,500	93,000	694	3,839	694
68,000	68,500	3,634	8,684	3,634	93,000	93,500	634	3,740	634
68,500	69,000	3,574	8,585	3,574	93,500	94,000	574	3,641	574
69,000	69,500	3,514	8,486	3,514	94,000	94,500	514	3,542	514
69,500	70,000	3,454	8,388	3,454	94,500	95,000	454	3,443	454
70,000	70,500	3,394	8,289	3,394	95,000	95,500	394	3,344	394
70,500	71,000	3,334	8,190	3,334	95,500	96,000	334	3,245	334
71,000	71,500	3,274	8,091	3,274	96,000	96,500	274	3,146	274
71,500	72,000	3,214	7,992	3,214	96,500	97,000	214	3,048	214
72,000	72,500	3,154	7,893	3,154	97,000	97,500	154	2,949	154
72,500	73,000	3,094	7,794	3,094	97,500	98,000	94	2,850	94
73,000	73,500	3,034	7,695	3,034	98,000	98,500	34	2,751	34
73,500	74,000	2,974	7,596	2,974	98,500	99,000	0	2,652	0
74,000	74,500	2,914	7,498	2,914	99,000	99,500	0	2,553	0
74,500	75,000	2,854	7,399	2,854	99,500	100,000	0	2,454	0
75,000	75,500	2,794	7,300	2,794	100,000	100,500	0	2,355	0
75,500	76,000	2,734	7,201	2,734	100,500	101,000	0	2,256	0
76,000	76,500	2,674	7,102	2,674	101,000	101,500	0	2,158	0
76,500	77,000	2,614	7,003	2,614	101,500	102,000	0	2,059	0
77,000	77,500	2,554	6,904	2,554	102,000	102,500	0	1,960	0
77,500	78,000	2,494	6,805	2,494	102,500	103,000	0	1,861	0
78,000	78,500	2,434	6,706	2,434	103,000	103,500	0	1,762	0
78,500	79,000	2,374	6,608	2,374	103,500	104,000	0	1,663	0
79,000	79,500	2,314	6,509	2,314	104,000	104,500	0	1,564	0
79,500	80,000	2,254	6,410	2,254	104,500	105,000	0	1,465	0
80,000	80,500	2,194	6,311	2,194	105,000	105,500	0	1,366	0
80,500	81,000	2,134	6,212	2,134	105,500	106,000	0	1,267	0
81,000	81,500	2,074	6,113	2,074	106,000	106,500	0	1,169	0
81,500	82,000	2,014	6,014	2,014	106,500	107,000	0	1,070	0
82,000	82,500	1,954	5,915	1,954	107,000	107,500	0	971	0
82,500	83,000	1,894	5,816	1,894	107,500	108,000	0	872	0
83,000	83,500	1,834	5,718	1,834	108,000	108,500	0	773	0
83,500	84,000	1,774	5,619	1,774	108,500	109,000	0	674	0
84,000	84,500	1,714	5,520	1,714	109,000	109,500	0	575	0
84,500	85,000	1,654	5,421	1,654	109,500	110,000	0	476	0
85,000	85,500	1,594	5,322	1,594	110,000	110,500	0	377	0
85,500	86,000	1,534	5,223	1,534	110,500	111,000	0	279	0
86,000	86,500	1,474	5,124	1,474	111,000	111,500	0	180	0
86,500	87,000	1,414	5,025	1,414	111,500	112,000	0	81	0
87,000	87,500	1,354	4,926	1,354	112,000	112,159	0	16	0
87,500	88,000	1,294	4,828	1,294					
88,000	88,500	1,234	4,729	1,234	112,159	or over	0	0	0
88,500	89,000	1,174	4,630	1,174					