

# 1A & WI-Z

## Wisconsin Income Tax

### Forms 1A and WI-Z Instructions

2016



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#### WI efile is:

- ✓ **FREE:** file your state tax return at no charge
- ✓ **ACCURATE:** it does the math for you
- ✓ **SECURE:** safe and secure website

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### NEW IN 2016

**Standard Deduction Increased** – The standard deduction is increased for married persons filing jointly and separately. For single persons and persons filing as head of household, the brackets have been increased based on the rate of inflation. The increase is built into the standard deduction table on pages 39 and 40.

**Tax Tables** – The tax brackets are adjusted annually for inflation which results in more income being taxed at lower rates. The adjustment is built into the tax tables on pages 32 through 37.

**REMINDER** If the IRS adjusted any of your federal income tax returns, you must notify the department within 90 days of any adjustment that affects your Wisconsin income tax returns. See page 8.

### TIPS ON FILING

**Electronic Filing** – Electronic filing is the fastest way to get your state income tax refund. Direct deposit of refund is available **ONLY** to electronic filers (see page 5).

**Homestead Credit** – The Wisconsin homestead credit program provides direct relief to homeowners and renters. You may qualify if you were a full-year resident, paid property taxes or rent, and had a household income of less than \$24,680. See page 9 for more information.

**Tax Returns Are Due:**

**Tuesday  
April 18, 2017**

#### **Need Help With Your Taxes?**

You may be eligible for free tax help. See page 2 for:

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

**Para Asistencia Gratuita  
en Español  
Ver página 2**

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.

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### 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 vinculo (link) “En Español” usted encontrará información sobre el Credito por Ingreso de Trabajo, información del Crédito por Vivienda Familiar, y mucho más – todo disponible en español.

### 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.

#### Who can use these services?

- Low to moderate income individuals
- Individuals with disabilities
- Elderly individuals
- 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
- Photo ID of taxpayer(s)
- Social security cards of taxpayer(s) and dependents
- If you are claiming homestead credit, bring a completed rent certificate or a copy of your 2016 property tax bill and a record of any Wisconsin Works (W2) payments received in 2016
- Both spouses must be present to file a joint return

#### VITA and TCE locations:

- In Wisconsin, call 1-800-906-9887
- Visit [revenue.wi.gov](http://revenue.wi.gov) and search “VITA sites”
- Call the AARP at 1-888-227-7669
- Call “211” for local free tax sites

**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:  | 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, 2016, <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 file as head of household <i>AND</i></li> <li>• Were a Wisconsin resident all year <i>AND</i></li> <li>• Have income only from wages, salaries, tips, taxable scholarships and fellowships, interest, dividends, capital gain distributions, unemployment compensation, 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 credit for itemized deductions, tax paid to another state, historic rehabilitation, venture capital, or repayment of income previously taxed <i>AND</i></li> <li>• Are not subject to a Wisconsin penalty on an IRA, qualified retirement plan, Coverdell education plan, ABLE account 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, educator expenses, tuition expense, or disability income exclusion) <i>OR</i></li> <li>• Claim credit for itemized deductions, tax paid to another state, historic rehabilitation, venture capital, or repayment of income previously taxed <i>OR</i></li> <li>• Are subject to a Wisconsin penalty on an IRA, qualified retirement plan, Coverdell education plan, ABLE account 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> |

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

## Who Must File

Refer to the table to see if you are required to file a return for 2016.

| Filing status                  | Age as of December 31, 2016 | You must file if your gross income* (or total gross income of a married couple) during 2016 was: |
|--------------------------------|-----------------------------|--|
| Single                         | Under 65                    | \$10,970 or more   |
|                                | 65 or older                 | \$11,220 or more   |
| Married-filing joint return    | Both spouses under 65       | \$20,410 or more   |
|                                | One spouse 65 or older      | \$20,660 or more   |
|                                | Both spouses 65 or older    | \$20,910 or more   |
| Married-filing separate return | Under 65                    | \$9,730 or more  |
|                                | 65 or older                 | \$9,980 or more (applies to each spouse individually—must use Form 1)                            |
| Head of household              | Under 65                    | \$13,960 or more   |
|                                | 65 or older                 | \$14,210 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 2016 if:

- You could be claimed as a dependent on someone else's return and either of the following applies:
  - (1) Your gross income was more than \$1,050 and it included at least \$351 of unearned income, or
  - (2) Your gross income (total unearned income and earned income) was more than –
    - \$10,270 if single,
    - \$13,260 if head of household,
    - \$19,010 if married filing jointly, or
    - \$9,030 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 Archer medical savings account. (You must file Form 1.)
- You were a nonresident or part-year resident of Wisconsin for 2016 and your gross income was \$2,000 or more. If you were married, you must file a return if the combined gross income of you and your spouse was \$2,000 or more. (You must file Form 1NPR.)

## Who Should File

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

- You had Wisconsin income tax withheld from your wages.
- You paid estimated taxes for 2016.
- You claim the earned income credit or the veterans and surviving spouses property tax credit.

## How to Get an Extension of Time to File

Your return is due April 18, 2017.

If you cannot file on time, you can get an extension. You can use any federal extension provision for Wisconsin, even if you are filing your federal return by April 18.

**How to get an extension** You do *not* need to submit a request for an extension to us 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 18, 2017. This applies even though you may have an extension of time to file. If you do not file your return by April 18, 2017, or during an extension period, you may have to pay 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 18, 2017. Submit the payment with a 2016 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. Use Form 1-ES to make an extension payment even if you will be filing your return electronically – do not use Form EPV. (**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 contingency operation, or (3) you qualify for a federal extension due to a federally-declared disaster. See Special Conditions below.)

**Special Conditions** A “Special Conditions” section 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 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.

## Filing Your Return

### ■ Electronic filing (E-filing)

Electronic filing is the fastest way to get your federal and state income tax refunds. We can deposit your Wisconsin refund directly into a financial institution account.

You may pay by electronic funds transfer if you file electronically. File early and schedule payment as late as April 18. Go to [revenue.wi.gov/faqs/pcs/e-faq.html](http://revenue.wi.gov/faqs/pcs/e-faq.html) for more information.

There are several options to file your Wisconsin income tax return electronically:

- Wisconsin e-file – Available for free on the Department of Revenue website at [revenue.wi.gov](http://revenue.wi.gov).
- A tax professional – Visit our website at [revenue.wi.gov/eserv/city/](http://revenue.wi.gov/eserv/city/) for information on finding a tax professional.
- 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/webased.html](http://revenue.wi.gov/eserv/webased.html) or [revenue.wi.gov/eserv/offshelf.html](http://revenue.wi.gov/eserv/offshelf.html).

### ■ Paper filing

Electronic filing (e-filing) is the fastest way to receive your refund. However, if you paper file, there are several things you can do to ensure you receive your refund faster.

Important information:

- Send original copies.
- Use black ink.
- Clearly write your name and address using capital letters. Do not use mailing labels.
- Commas and dollar signs can be misread when scanned. Do not use them.
- Round amounts to whole dollars. Do not add cents in front of the preprinted zeros on entry lines.
- To indicate a negative number, use a negative sign (for example, -8300 not (8300)).
- Print your numbers clearly. **0 1 2 3 4 5 6 7 8 9** Do not use: **Ø 1 4 7**
- If you make a mistake, erase or start over. Do not cross out entries.
- Put entries on the lines. Do not write in the margins, above or below the lines.

- 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.

### ■ Assembling your return

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 How to Get an 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.
- If you are filing an amended Form 1A, enclose Schedule AR (with the amended return) with an explanation of each change and the reason for each change. Enclose all supporting forms and schedules for items changed. Do not enclose your original return and schedules with your amended return.
- *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 Form 1A or 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 Form 1A or WI-Z.
- If you are filing federal Form 8379, *Injured Spouse Allocation*, enclose a copy with your Form 1A (or WI-Z). Fill in “05” in the Special Conditions box on page 1 of Form 1A or WI-Z.

### ■ Where to File

Mail your return (an original return or amended return) to the Wisconsin Department of Revenue at:

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

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

### 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 at:** [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 numbers indicated on page 6 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 when you call one of the numbers listed on page 6. 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 website at [revenue.wi.gov](http://revenue.wi.gov).

## Amending Your Return

If you filed an amended return with the Internal Revenue Service, you generally must also file an amended Wisconsin return within 90 days. You must file an amended Wisconsin return if the changes affect your Wisconsin income, any credit, or tax payable. You should also file an amended Wisconsin return to claim a refund or pay any additional tax due even though you are not amending your federal return.

**Note** If your original return was filed on Form 1A or WI-Z, you would file an amended return using Form 1A or WI-Z and checking the amended return space at the top of page 1. See the Exception below.

Be sure to enclose Schedule AR, *Explanation of Amended Return*, to explain all changes and the reason for the change with your amended return. Enclose all supporting forms and schedules for items changed. Do not enclose your original return and schedules with your amended return.

→ If you are changing an amount on any line of Form 1A or WI-Z, fill in the corrected amount on that line. If you are not changing an amount on a line, fill in the amount from your 2016 return as originally filed or as you later amended it. If your latest filed return was changed or audited by the department, use the corrected figures from the adjustment notice.

**Exception** If you filed your original return on Form 1A or WI-Z and you now want to claim an item not allowed on those forms (for example, a subtraction for child care expenses), you must file your amended return using Form 1. Form 1 begins with federal adjusted gross income (FAGI). Your FAGI is generally the amount from line 4 of your federal Form 1040EZ or line 21 of your federal Form 1040A. However, if your Form 1040A includes amounts not allowed for Wisconsin (for example, tuition and fees), you must first complete Wisconsin Schedule I, *Adjustments to Convert 2016 Federal Adjusted Gross Income and Itemized Deductions To The Amounts Allowable for Wisconsin*, to remove these items from federal income and determine your FAGI. Your FAGI is then entered on line 1 of Form 1. Follow the Form 1 instructions to complete your amended return.

### 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.

### Fraudulent or Reckless Credit Claims

Fraudulent or reckless claims for the 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 any refundable 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 any refundable 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.

### Internal Revenue Service Adjustments

Note

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 that reflects the federal adjustments, or
- (2) Mailing the copy to: Wisconsin Department of Revenue  
Audit Bureau  
PO Box 8906  
Madison WI 53708-8906

### Estimated Tax Payments Required for Next Year

If your 2017 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 2017 in installments beginning April 18, 2017, using Wisconsin Form 1-ES, or
- Increase the amount of income tax withheld from your 2017 pay.

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

For more information, contact the department’s Customer Service Bureau at (608) 266-2486 or any Department of Revenue office.

If you must file Form 1-ES for 2017 and do not receive a form in the mail, go to our 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.

### Armed Forces Personnel

If you were a Wisconsin resident on the date you entered military service, you are considered a Wisconsin resident during your entire military career unless you take action to change your legal residency. For more information, get Fact Sheet 1118, *Income Tax Information for Active Military Personnel*.



## Homestead Credit

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

- At least 18 years old on December 31, 2016.
- A legal resident of Wisconsin for all of 2016.
- Not claimed as a dependent on anyone's 2016 federal tax return (unless you were 62 or older on December 31, 2016).
- Not living in tax-exempt public housing for all of 2016. (**Note** Some exceptions apply to this rule and are explained in the instructions for the homestead credit schedule.)
- Not living in a nursing home and receiving medical assistance (Title XIX) when you file for homestead credit.
- Had total household income, including wages, interest, social security, and income from certain other sources, below \$24,680 in 2016.

If you (or your spouse if married) claim the veterans and surviving spouses property tax credit, you are not eligible for homestead credit.

**Note** A homestead credit claim may not be filed on behalf of a person who is deceased. See the instructions for Schedules H and H-EZ.

For more information about homestead credit, contact our Homestead Unit in Madison at (608) 266-8641 or any department office. See page 10 for information on obtaining Schedule H or H-EZ, which you must complete to apply for the credit. Schedules H and H-EZ are also available at many libraries.

## Death of a Taxpayer

A return for a taxpayer who died in 2016 should be filed on the same form which would have been used if he or she had lived. Include only the taxpayer's income up to the date of his or her 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 it 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 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.

**Note** 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. Do not mail Form 804 with the return.

If your spouse died during 2016 and you did not remarry in 2016, you can file a joint return. You can also file a joint return if your spouse died in 2017 before filing a 2016 return. A joint return should show your spouse's 2016 income before death and your income for all of 2016. 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 2016 and you have not remarried, you must file as single or, if qualified, as head of household.

For more information about the final income tax return to be filed for a deceased person, contact any department office or call (608) 266-2486.

## Requesting Copies of Your Returns

The Department of Revenue will provide copies of your Wisconsin returns for prior years. Persons requesting copies should **complete** Form P-521, *Request for Copies of 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).

## Tax Help and Additional Forms

You can get tax help, forms, or publications at any of the following Department of Revenue offices:  
(**Note** Mail completed returns 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: [DORIncome@wisconsin.gov](mailto:DORIncome@wisconsin.gov)

Forms requests:

phone: (608) 266-1961

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

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

### 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

### Internet Address

Our website, [revenue.wi.gov](http://revenue.wi.gov), has many resources to help you with your tax needs.

- Complete electronic forms and submit them for free
- Download forms, schedules, instructions, 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.

## Form WI-Z

Instructions are on the back of the form.

## Form 1A

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

**Note** Use black ink to complete the copy of Form 1A that you submit to the department. Do not use pencil or red ink.

■ **Amended Return** If you already filed your original return and this is an amended return, place a check mark where indicated at the top of Form 1A. For more information, see Amending Your Return on page 7 of these instructions. Be sure to enclose a copy of Schedule AR with your amended return.

■ **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 legal name (even if your spouse did not have any income). If you filed a joint return for 2015 and you are filing a joint return for 2016 with the same spouse, be sure to enter your names and social security numbers in the same order as on your 2015 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. You must also fill in your spouse's social security number if you are 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.

→ If you became divorced during 2016 or are married filing as head of household, you should get Publication 109, *Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 2016*, for information on what income you must report.

**Single** You may check "single" if **any** of the following was true on December 31, 2016:

- You were never married.
- You were legally separated under a **final** decree of divorce or separate maintenance.
- You were widowed before January 1, 2016, and did not remarry in 2016.

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

- You were married as of December 31, 2016.
- Your spouse died in 2016 and you did not remarry in 2016.
- You were married at the end of 2016, and your spouse died in 2017 before filing a 2016 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 spouses must sign the return.

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

**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) may be able to use this filing status. Certain married persons who lived apart from their spouse for the last 6 months of 2016 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 2016 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 "head of household" filing status and the "married" space next to the arrow. Also fill in your spouse's social security number in the space provided at the top of Form 1A.

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

■ **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, 2016. Also fill in the name of the county in which you lived.

■ **School District Number** See the list of school district numbers on page 31. Fill in the number of the school district in which you lived on December 31, 2016.

**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.

**Code 01** Extension – Operation Iraqi Freedom (page 5)

**Code 06** Single decedent or primary taxpayer if joint return (page 9)

**Code 02** Extension – Combat zone (page 5)

**Code 07** Spouse deceased if joint return (page 9)

**Code 03** Extension – Federally declared disaster (page 5)

**Code 08** Both taxpayers deceased (page 9)

**Code 04** Divorce decree (page 6)

**Code 99** Multiple special conditions

**Code 05** Injured spouse (page 6)

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

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

- Note**
- If the Wisconsin wages shown on your Form W-2 are more than the federal wages on the Form W-2, use the amount as reported in box 16 of Form W-2 as 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.

Line 2 Interest – continued

**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 below.

| <b>Interest Worksheet for Line 2</b>   |          |
|--|----------|
| 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 in the space to the left of line 2 of Form 1040EZ. However, do not include interest from the following securities:</p> <ol 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, 2016), 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.,</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, and</li> <li>(17) a sponsoring municipality borrowing to assist a local exposition district created under subch. II of ch. 229.</li> </ol> <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 2016, 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 any deduction for tuition or fees that may be included on your federal return

**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. \_\_\_\_\_



**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 16 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). These retirement benefits are paid from the Defense Finance and Accounting Service.
  - (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 below provided:
  - (1) You were retired from the system before January 1, 1964, OR
  - (2) You were a member of the system as of December 31, 1963, retiring at a later date and payments you receive are from an account established before 1964, OR
  - (3) You are receiving payments from the system as the beneficiary of an individual who met either condition 1 or 2.

The amount you fill in on line 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 above. Any portion of your retirement benefit based on membership in other retirement systems (or based on employment that began after December 31, 1963) is taxable.

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

Line 6 Taxable IRA Distributions, Pensions, and Annuities – continued

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

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

→ 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.

| <b>Retirement Benefit Worksheet</b>  |                 |                    |
|--|-----------------|--------------------|
| <i>(Keep for your records)</i>   |                 |                    |
| If married filing a joint return, fill in each spouse's information separately.  | (A)<br>Yourself | (B)<br>Your Spouse |
| 1. Taxable IRA distributions from line 11b of your federal Form 1040A or line 15b of Form 1040 .....   | 1. _____        | _____              |
| 2. Taxable pension and annuity income from line 12b of your federal Form 1040A or line 16b of Form 1040 .....  | 2. _____        | _____              |
| 3. Add lines 1 and 2 .....   | 3. _____        | _____              |
| 4. Nontaxable retirement benefits (see instructions) .....   | 4. _____        | _____              |
| 5. Subtract line 4 from line 3 .....   | 5. _____        | _____              |
| 6. Were you (or your spouse, if married filing a joint return) 65 years of age or older on December 31, 2016, and is your federal adjusted gross income less than \$15,000 (\$30,000 if married filing a joint return)?<br><input type="checkbox"/> YES Skip to line 7.<br><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, 2016, 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, 2016, 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. _____        | _____              |
| 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. _____        | _____              |

**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) 2016 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, including amounts paid by you through payroll deductions, 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.

→ 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 (Marketplace), 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 2016 for medical care insurance . . . . .  | 1. _____ |
| 2. Amount of premium tax credit allowed on your 2016 federal return<br>(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<br>(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<br>care insurance. Fill in here and on line 10 of Form 1A . . . . . | 7. _____ |

**Line 13 Dependents**

→ 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 39. 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. <u>350.00</u> |
| C. Add lines A and B. If total is less than \$1,050, fill in \$1,050 . . . . .  | 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 39 . . . . .     | 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. Add lines 16a and 16b and fill in on line 16c.

**Line 16a**

If you filed:

- Federal Form 1040 or 1040A, your number of exemptions is found on line 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, 2016, 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 and/or your spouse only if you and/or your spouse are 65 years of age or older and 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 32-37. Find your income-level bracket and read across to the column showing your filing status to find your tax. Be sure you use the correct column in the Tax Table for your filing status. Fill in your tax on line 18.

**EXCEPTION** If line 17 is \$100,000 or more, use the Tax Computation Worksheet on page 38 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 2016, and
- The military pay was for services performed **while stationed outside the United States**.

→ 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 2016 for living quarters used as your primary residence OR you paid property taxes during 2016 on your home. You are eligible for a credit whether or not you claim homestead credit on line 31.

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 credit claimed on lines 20a and 20b may not 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 among 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 2016** Fill in on the appropriate line(s) the total rent that you paid in 2016 for living quarters (1) where the heat was included in the rent, and (2) where the heat was not included in the rent. These living quarters must have been used as your principal home. Do not include rent paid for housing that is exempt from property taxes, for example, rent for a university dorm, nonprofit senior housing, or public housing. (Property owned by a public housing authority is considered tax-exempt unless that authority makes payments in place of property taxes to the city or town in which it is located. If you live in public housing, you may wish to ask your manager about this.)

If the rent you paid included food, housekeeping, medical, or other services, reduce your rent paid in 2016 by the value of these items. If you shared living quarters with one or more persons (other than your spouse or dependents), fill in only the portion of the rent which you paid in 2016. For example, if you and two other persons rented an apartment and paid a total rent of \$6,000 in 2016, and you each paid \$2,000 of the rent, each could claim a credit based on \$2,000 of rent.

**Step 2** Refer to the Renter's School Property Tax Credit Table on page 20 to figure your credit. If heat was included in your rent, use Column 1 of the table. If heat was not included, use Column 2. Fill in your credit on line 20a (line 8a of Form WI-Z).

Line 20a How to Figure the Renter's School Property Tax Credit – continued

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

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

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

\***Caution** The credit allowed certain persons may be less than the amount indicated. See "Special Cases" on page 19.



**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 2016** Fill in the amount of property taxes that you *paid* in 2016 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 2016.

Property taxes are further limited as follows:

- If you bought or sold your home during 2016, 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 2016, 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 (other than your spouse) jointly owned a home on which taxes of \$1,500 were paid, each of you would claim a credit based on \$750 of taxes.

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

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

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

**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.

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

“Earned income” includes *taxable* wages, salaries, tips, scholarships or fellowships (only amounts reported on a W-2), other employee compensation, and disability income treated as wages. 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 other income such as interest, dividends, IRA distributions, deferred compensation (even though it may be reported on a W-2), unemployment compensation, pensions, annuities, or income that is not taxable to Wisconsin. Do not consider marital property law, marital property agreements, or unilateral statements in figuring each spouse’s earned income.

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 in 2016 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 are liable for \$15 Wisconsin tax ( $\$300 \times 5\% = \$15$ ) on this purchase.

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

**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.

**Worksheet for Computing Wisconsin Sales and Use Tax**

|   |           |
|---|-----------|
| 1. Total purchases subject to Wisconsin sales and use tax (i.e., purchases on which no sales and use tax was charged by the seller) . . . . .   | \$ _____  |
| 2. Sales and use tax rate (see rate chart on page 23). . . . .  | x _____ % |
| 3. Amount of sales and use tax due for 2016 (line 1 multiplied by tax rate on line 2).<br>Round this amount to the nearest dollar and fill in on line 25 of Form 1A<br>(line 12 of Form WI-Z) . . . . . | _____ \$  |

Line 25 (Line 12 of Form WI-Z) Sales and Use Tax Due on Internet, Mail Order, or Other Out-of-State Purchases – continued

### Sales and Use Tax Rate Chart

In all Wisconsin counties except those shown in a through c below, the tax rate was 5.5% for all of 2016.

a. If storage, use, or consumption in 2016 was in one of the following counties, the tax rate was 5.6%:

|           |         |            |
|-----------|---------|------------|
| Milwaukee | Ozaukee | Washington |
|-----------|---------|------------|

b. If storage, use, or consumption in 2016 was in one of the following counties, the tax rate was 5.1%:

|        |          |
|--------|----------|
| Racine | Waukesha |
|--------|----------|

c. If storage, use, or consumption in 2016 was in one of the following counties, the tax rate was 5%:

|         |           |           |           |
|---------|-----------|-----------|-----------|
| Brown   | Kewaunee  | Menominee | Sheboygan |
| Calumet | Manitowoc | Outagamie | Winnebago |

### Line 26 Donations

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

**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 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 26b.

**Line 26c 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 26c.

**Line 26d 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 26d.

**Line 26e 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 of members of the U.S. armed forces or of the National Guard who are residents of Wisconsin serving on active duty. Fill in the amount you want to donate on line 26e.

**Line 26f 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 26f.

**Line 26g 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 26g.

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

**Amended return only** – Fill in the amount of your donations from your original return. If you did not make a donation on your original return, but now wish to, or if you want to increase your donation, fill in the new amount on the appropriate line(s). If you want to decrease the amount of your donation, you may only fill in a smaller amount if you file an amended return by October 15, 2018, or if your original return was filed after April 18, 2017, within 18 months of the date your return was filed.

**Line 28 Wisconsin Tax Withheld**

Add the **Wisconsin** income tax withheld shown on your withholding statements. Fill in the total on line 28. Enclose readable copies of your withholding statements with Form 1A. Enclose Form 1099-R only if Wisconsin income tax was withheld.

→ 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.

DO NOT:

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

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

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

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

**Line 29 2016 Wisconsin Estimated Tax Payments and Amount Applied From 2015 Return**

Fill in any payments you made on your estimated Wisconsin income tax (Form 1-ES) for 2016. Include any overpayment from your 2015 return that you were allowed as credit to your 2016 Wisconsin estimated tax.

**Note** **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 2015 returns that you and your spouse were allowed as credit to 2016 Wisconsin estimated tax.

Follow the above instructions even if your spouse died during 2016.

**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 2016 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 any refundable credit for up to 10 years and could also owe a penalty.

Line 30 Earned Income Credit – continued

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 66a of federal Form 1040 or line 42a of federal Form 1040A.

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

| Number of qualifying children (see Step 1 above) | Fill in this percentage rate |
|--|------------------------------|
| 1  | 4%                           |
| 2  | 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 earned income credit.

**Note** **Enclosures With Your Return** You must enclose a copy of your completed 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 information may delay your refund.

→ If the IRS is computing your federal earned income credit and you want the department to compute your Wisconsin earned income credit for you, fill in the number of your qualifying children in the space provided on line 30. Write “EIC” in the space to the right of line 30. Complete your return through line 32 of Form 1A. Enclose a copy of your federal return (Form 1040A or Form 1040) with your Form 1A.

**Line 31 Homestead Credit**

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

→ To see if you may qualify for homestead credit, refer to the Special Instructions on page 9. You cannot claim homestead credit if you (or your spouse, if married) 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 any refundable credit for up to 10 years and could also owe a penalty.

**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 claim the veterans and surviving spouses property tax credit, you or your spouse may **not** claim the school property tax credit or homestead credit.)

**Note** If you recklessly or fraudulently claim a false credit, you may be ineligible to claim any refundable 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 unemployment,

Line 32 Eligible Veterans and Surviving Spouses Property Tax Credit – continued

- 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 unmarried 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 under ch. 45, Wis. Stats.
- 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 at right if your principal dwelling is located on more than one acre of land.

| Worksheet If Property Tax Bill Shows More than 1 Acre of Land                                 |          |
|---|----------|
| 1. Assessed value of land (from tax bill) . . .   | 1. _____ |
| 2. Number of acres of land . . . . .  | 2. _____ |
| 3. Divide line 1 by line 2 . . . . .  | 3. _____ |
| 4. Assessed value of principal dwelling . . .   | 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 on which the taxes were paid 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 1-acre limitation).
- *Married filing a separate 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 1-acre limitation).

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



*Line 32 Eligible Veterans and Surviving Spouses Property Tax Credit – continued*

If you did not own your principal dwelling but were required to pay the property taxes as rent, you may claim the credit based on the property taxes paid during the year if all of the following are met:

- The rental unit must be the principal dwelling of the eligible veteran or surviving spouse,
- The principal dwelling must be located in Wisconsin,
- The eligible veteran or surviving spouse is required to pay the property taxes under the rental agreement or other written agreement entered into with the landlord, and
- The eligible veteran or surviving spouse must pay the property taxes directly to the municipality.

A copy of the agreement with the landlord and proof of payment to the municipality must be included with the Wisconsin income tax return.

The credit must be claimed within 4 years of the unextended due date of the return.

**Certification of Eligibility for the Credit** If you did not claim the credit in a prior year, before claiming the credit for 2016 you must request certification from the Wisconsin Department of Veterans Affairs (WDVA) 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.wisconsin.gov](http://dva.wisconsin.gov). You may submit these forms and supporting documents to your county veterans service officer or mail them to: Wisconsin Department of Veterans Affairs, Attn: Veterans Property Tax Credit, 201 West Washington Ave., PO Box 7843, Madison WI 53707-7843. The WDVA will send you a certification of your eligibility.

→ You do not have to obtain certification from the WDVA for 2016 if you previously received 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 2016, and the certification, if required, received from the WDVA with your return.

**Line 33 (line 17 of Form WI-Z) Amount Previously Paid**

**Amended return only** – Complete this line only if this is an amended 2016 Form 1A or Form WI-Z. Fill in the amount of tax you paid with your original Form 1A or Form WI-Z plus any additional amounts paid after it was filed.

If you did not pay the full amount shown on your original Form 1A or Form WI-Z, fill in only the portion that you actually paid. Also, include any additional tax that may have resulted if your original return was changed or audited. This includes additional tax paid with a previously filed 2016 amended return and additional tax paid as a result of a department adjustment to your return. Do not include payments of interest or penalties.

**Line 34 (line 18 of Form WI-Z)**

Add lines 28-33 (lines 16 and 17 of Form WI-Z).

**Line 35 (line 19 of Form WI-Z) Amounts Previously Refunded**

**Amended return only** – Complete this line only if this is an amended 2016 Form 1A or Form WI-Z. Fill in the refund from your original 2016 return (not including the amount applied to your 2017 estimated tax). This is generally the amount from line 38 of Form 1A (line 21 of Form WI-Z).

If your refund was reduced because you owed underpayment interest or any penalties, fill in the amount of your refund before the reduction for underpayment interest or penalties. If your 2016 return was adjusted by the department, fill in the refund shown on the adjustment notice you received. If the adjustment notice shows a tax due rather than a refund, complete line 33 (line 17 of Form WI-Z) instead of line 35 (line 19 of Form WI-Z).

**Line 36 (line 20 of Form WI-Z) Subtraction**

If line 35 (line 19 of Form WI-Z) is less than line 34 (line 18 of Form WI-Z), subtract line 35 (line 19 of Form WI-Z) from line 34 (line 18 of Form WI-Z) and fill in the result on line 36 (line 20 of Form WI-Z). If line 35 (line 19 of Form WI-Z) is more than line 34 (line 18 of Form WI-Z), subtract line 34 (line 18 of Form WI-Z) from line 35 (line 19 of Form WI-Z) and fill in the result on line 36 (line 20 of Form WI-Z) as a negative number by placing a minus sign (-) in front of the number.

**Line 37 (line 21 of Form WI-Z) Amount You Overpaid**

If line 36 (line 20 of Form WI-Z) is more than line 27 (line 15 of Form WI-Z), subtract line 27 (line 15 of Form WI-Z) from line 36 (line 20 of Form WI-Z). Fill in the result on line 37 (line 21 of Form WI-Z). If line 36 (line 20 of Form WI-Z) is a negative number, do not complete line 37 (line 21 of Form WI-Z).

→ 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 41 instructions to see if you owe underpayment interest. If you owe underpayment interest and you show an overpayment on line 37, reduce the amount on line 37 by the amount of underpayment interest on line 41.

**Line 38 Refund**

Fill in on line 38 the amount from line 37 that you want refunded to you.

**Note** If you are divorced, see page 6. You may need to enclose a copy of your divorce decree with your return.

The amount on line 38 cannot be more than the amount on line 37 less the amount applied to your estimated tax on line 39.

**Amended return only** – We will figure interest and include it in your refund check. Interest is at a rate of 3% per year from the due date of your 2016 return. However, interest is not allowed on (1) a refund issued within 90 days of the due date of the return or within 90 days of the date the return was filed, whichever is later, (2) a refund due to an increase in homestead credit, or (3) any portion of the refund that is applied to 2017 estimated tax.

**Line 39 Amount Applied to 2017 Estimated Tax**

Fill in on line 39 the amount, if any, of the overpayment on line 37 you want applied to your 2017 estimated tax.

If you are married filing a joint return, we will apply the amount on line 39 to your joint estimated tax.

**Amended return only** – Generally, the amount filled in on line 39 must be the same as the amount shown on line 39 of your original Form 1A (or as adjusted by the department). However, if you file your amended return by January 16, 2018, you may increase or decrease the amount to be applied to your 2017 estimated tax.

**Line 40 Amount You Owe**

If line 36 is less than line 27, complete line 40 to determine the amount you owe.

**Amended return only** – If the total of the amounts on line 27 and line 39 is greater than line 36, you owe additional tax. Subtract line 36 from the total of lines 27 and 39. **CAUTION** If line 36 is a negative number because line 35 exceeds line 34, treat the amount on line 36 as a positive number and add (rather than subtract) line 36 to lines 27 and 39. Interest on the additional tax due is 12% per year from the due date of your 2016 return. Figure the interest on the additional tax you owe. In the area below line 40, write in the amount of interest. Label it “interest charge.”

**Exception** Do not compute interest on any additional amount due because of a decrease in the amount of homestead credit.

**Note** If the amount you owe with your return is \$500 or more or you made late estimated tax payments, you may also owe what is called “underpayment interest.” See the line 41 instructions. This is an interest charge that applies when you have not prepaid enough of your tax through withholding and/or estimated tax payments. Read the line 41 instructions to see if you owe underpayment interest. If you do, include the underpayment interest from line 41 in the amount you fill in on line 40.

Line 40 Amount You Owe – continued

**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. 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. **Paper clip** it to the front of your Form 1A.

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 MasterCard®, American Express® Card, Visa® Card, or Discover® Card. To pay by credit card, call toll free or access by Internet the service provider listed below. A convenience fee of 2.5% (with a minimum of \$1) will be charged by the service provider based on the amount you are paying. You will be told what the fee is during the transaction and you will have the option to either continue or cancel the transaction.

**Note:** If you pay by credit card before filing your return, enter on page 1 of Form 1A in the lower 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](http://officialpayments.com)

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

## Line 41 Underpayment Interest

You may owe underpayment interest if the amount of Wisconsin income tax withheld from your wages was less than your tax liability, or if you had income that was not subject to withholding and you did not make timely estimated payments. In general, in each quarter of the year, you should be paying enough tax through withholding payments and quarterly estimated tax payments to cover the taxes you expect to owe for the tax year. For more information, see "Estimated Tax Payments Required for Next Year" on page 8.

Underpayment interest applies if:

- Line 40 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 2015 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 2015 and you were a Wisconsin resident for all of 2015, or
2. The amounts on lines 28 and 29 of your 2016 return are at least as much as the tax shown on your 2015 return. Your estimated tax payments for 2016 must have been made on time and for the required amount. This does not apply if you did not file a 2015 return.

The tax shown on your 2015 return is the amount on line 24 of 2015 Form 1A minus the amounts on lines 30, 31, and 32.

Line 41 Underpayment Interest – continued

### Figuring Underpayment Interest

If the Exceptions on page 29 do not apply, see Schedule U to find out if you owe underpayment interest. If you do, you can use the schedule to figure the amount. In certain situations, you may be able to lower your underpayment interest. For details, see the instructions for Schedule U. Fill in the underpayment interest from Schedule U on line 41. Add the amount of the underpayment interest to any tax due and fill in the total on line 40. If you are due a refund, subtract the underpayment interest from the overpayment you show on line 37 and adjust lines 38 and 39 if necessary. Enclose Schedule U with your Form 1.

**Note** Fill in the exception code in the space to the left of line 41 if you are enclosing an application for a waiver, qualify for an exception, 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.

**Amended return only** – If you were subject to underpayment interest on your original return and you are now changing the amount of such interest, enclose a corrected Schedule U with Form 1A. Fill in the appropriate exception code in the space on line 41 only if you are enclosing an application for a waiver, qualify for an exception, or are using the annualized income installment method (Part IV of Schedule U) to compute underpayment interest. See Schedule U instructions for the exception codes. Figure the difference between the amount of underpayment interest as reported on your original return (or as assessed by the department) and the amount of underpayment interest shown on your corrected Schedule U. Fill in the difference on line 41. If the amount of underpayment interest is reduced, put a minus sign (-) in front of the amount on line 41.

If line 37 of Form 1A shows an overpayment and you are reducing the amount of underpayment interest, add the amount on line 41 to the amount on line 37 of Form 1A. Adjust lines 38 and 39 accordingly.

If line 40 of Form 1A shows an amount due and you are increasing the amount of underpayment interest, add the amount on line 41 to the amount on line 40 of Form 1A.

■ **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 2016 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 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 2017 tax return. This is April 15, 2018, for most people.

■ **Sign and Date Your Return** Sign and date your return in the space provided on page 2. Form 1A is not considered a valid return unless you sign it. Your spouse must also sign if it is a joint return. Also fill in your daytime phone number. Keep a copy of your dated return.

Appearing below is an alphabetical listing of Wisconsin school districts. Refer to this listing and find the number of the district in which you lived on December 31, 2016. Fill in this number in the name and address area of your return. Failure to include your school district number may delay the processing of your return and any refund due.

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

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

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

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

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

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

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

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

### SECTION I – SCHOOL DISTRICTS OPERATING HIGH SCHOOLS

| School District   | No.  | School District     | No.  | School District  | No.  | School District   | No.  | School District   | No.  | School District   | No.  |
|-------------------|------|---------------------|------|------------------|------|-------------------|------|-------------------|------|-------------------|------|
| ABBOTSFORD        | 0007 | CLEAR LAKE          | 1127 | GREENFIELD       | 2303 | MCFARLAND         | 3381 | PESHTIGO          | 4305 | STEVENS POINT     | 5607 |
| ADAMS-FRIENDSHIP  | 0014 | CLINTON             | 1134 | GREEN LAKE       | 2310 | MEDFORD           | 3409 | PEWAUKEE          | 4312 | STOCKBRIDGE       | 5614 |
| ALBANY            | 0063 | CLINTONVILLE        | 1141 | GREENWOOD        | 2394 | MELLEN            | 3427 | PHELPS            | 4330 | STOUGHTON         | 5621 |
| ALGOMA            | 0070 | COCHRANE-           |      | GRESHAM          | 2415 | MELROSE-MINDORO   | 3428 | PHILLIPS          | 4347 | STRATFORD         | 5628 |
| ALMA              | 0084 | FOUNTAIN CITY       | 1155 |                  |      | MENASHA           | 3430 | PITTSVILLE        | 4368 | STURGEON BAY      | 5642 |
| ALMA CENTER       | 0091 | COLBY               | 1162 | HAMILTON         | 2420 | MENOMINEE INDIAN  | 3434 | PLATTEVILLE       | 4389 | SUN PRAIRIE       | 5656 |
| ALMOND-           |      | COLEMAN             | 1169 | HARTFORD UHS.    | *    | MENOMONEE FALLS   | 3437 | PLUM CITY         | 4459 | SUPERIOR          | 5663 |
| BANCROFT          | 0105 | COLFAX              | 1176 | HAYWARD          | 2478 | MENOMONIE         | 3444 | PLYMOUTH          | 4473 | SURING            | 5670 |
| ALTOONA           | 0112 | COLUMBUS            | 1183 | HIGHLAND         | 2527 | QUON-             |      | PORTAGE           | 4501 |                   |      |
| AMERY             | 0119 | CORNELL             | 1204 | HILLBERT         | 2534 | THIENSVILLE       | 3479 | PORT EDWARDS      | 4508 | THORP             | 5726 |
| ANTIGO            | 0140 | CRANDON             | 1218 | HILLSBORO        | 2541 | MERCER            | 3484 | PORT WASHINGTON-  |      | THREE LAKES       | 5733 |
| APPLETON          | 0147 | CRIVITZ             | 1232 | HOLMEN           | 2562 | MERRILL           | 3500 | SAUKVILLE         | 4515 | TIGERTON          | 5740 |
| ARCADIA           | 0154 | CUBA CITY           | 1246 | HORICON          | 2576 | MIDDLETON-CROSS   |      | POTOSI            | 4529 | TOMAH             | 5747 |
| ARGYLE            | 0161 | CUDAHY              | 1253 | HORTONVILLE AREA | 2583 | PLAINS            | 3549 | POYNETTE          | 4536 | TOMAHAWK          | 5754 |
| ARROWHEAD UHS.    | *    | CUMBERLAND          | 1260 | HOWARD-SUAMICO   | 2604 | MILTON            | 3612 | PRAIRIE DU CHIEN  | 4543 | TOMORROW RIVER    | 5812 |
| ASHLAND           | 0170 |                     |      | HOWARDS GROVE    | 2605 | MILWAUKEE         | 3619 | PRAIRIE FARM      | 4557 | TRI-COUNTY        | 4375 |
| ASHWAUBENON       | 0182 | D C EVEREST         | 4970 | HUDSON           | 2611 | MINERAL POINT     | 3633 | PRENTICE          | 4571 | TURTLE LAKE       | 5810 |
| ATHENS            | 0196 | DARLINGTON          | 1295 | HURLEY           | 2618 | MISHICOT          | 3661 | PRESCOTT          | 4578 | TWO RIVERS        | 5824 |
| AUBURNDALE        | 0203 | DEERFIELD           | 1309 | HUSTISFORD       | 2625 | MONDOVI           | 3668 | PRINCETON         | 4606 |                   |      |
| AUGUSTA           | 0217 | DE FOREST           | 1316 |                  |      | MONONA GROVE      | 3675 | PULASKI           | 4613 | UNION GROVE UHS.  | *    |
|                   |      | DELAVAN-DARIEN      | 1380 | INDEPENDENCE     | 2632 | MONROE            | 3682 |                   |      | UNITY             | 0238 |
| BALDWIN-WOODVILLE | 0231 | DENMARK             | 1407 | IOLA-SCANDINAVIA | 2639 | MONTELO           | 3689 | RACINE            | 4620 |                   |      |
| BANGOR            | 0245 | DE PERE             | 1414 | IOWA-GRANT       | 2646 | MONTECELLO        | 3696 | RANDOLPH          | 4634 | VALDERS           | 5866 |
| BARABOO           | 0280 | DE SOTO             | 1421 | ITHACA           | 2660 | MOSINEE           | 3787 | RANDOM LAKE       | 4641 | VERONA            | 5901 |
| BARNEVELD         | 0287 | DODGELAND           | 2744 |                  |      | MOUNT HOREB       | 3794 | REEDSBURG         | 4753 | VIROQUA           | 5985 |
| BARRON            | 0308 | DODGEVILLE          | 1428 | JANESVILLE       | 2695 | MUKWONAGO         | 3822 | REEDSVILLE        | 4760 |                   |      |
| BAYFIELD          | 0315 | DRUMMOND            | 1491 | JEFFERSON        | 2702 | MUKESGO-NORWAY    | 3857 | RHINELANDER       | 4781 | WABENO            | 5992 |
| BEAVER DAM        | 0336 | DURAND              | 1499 | JOHNSON CREEK    | 2730 |                   |      | RIB LAKE          | 4795 | WASHBURN          | 6027 |
| BEECHER-DUNBAR-   |      |                     |      | JUDA             | 2737 | NECEDAH           | 3871 | RICE LAKE         | 4802 | WASHINGTON        | 6069 |
| PEMBINE           | 4263 | EAST TROY           | 1540 |                  |      | NEENAH            | 3892 | RICHLAND          | 4851 | WATERFORD UHS.    | *    |
| BELLEVILLE        | 0350 | EAU CLAIRE          | 1554 | KAUKAUNA         | 2758 | NEILLSVILLE       | 3899 | RIO               | 4865 | WATERLOO          | 6118 |
| BELMONT           | 0364 | EDGAR               | 1561 | KENOSHA          | 2793 | NEKOOSA           | 3906 | RIPON AREA        | 4872 | WATERTOWN         | 6125 |
| BELOIT            | 0413 | EDGERTON            | 1568 | KETTLE MORAINE   | 1376 | NEW AUBURN        | 3920 | RIVERDALE         | 3850 | WAUKESHA          | 6174 |
| BELOIT TURNER     | 0422 | ELCHO               | 1582 | KEWASKUM         | 2800 | NEW BERLIN        | 3925 | RIVER FALLS       | 4893 | WAUNAKEE          | 6181 |
| BENTON            | 0427 | ELEVA-STRUM         | 1600 | KEWAUNEE         | 2814 | NEW GLARUS        | 3934 | RIVER RIDGE       | 4904 | WAUPACA           | 6195 |
| BERLIN            | 0434 | ELKHART LAKE-       |      | KICKAPOO         | 2828 | NEW HOLSTEIN      | 3941 | RIVER VALLEY      | 5523 | WAUPUN            | 6216 |
| BIG FOOT UHS.     | *    | GLENBEULAH          | 1631 | KIEL             | 2828 | NEW LISBON        | 3948 | ROSENDALE-        |      | WAUSAU            | 6223 |
| BIRCHWOOD         | 0441 | ELKHORN             | 1638 | KIMBERLY         | 2835 | NEW LONDON        | 3955 | BRANDON           | 4956 | WAUSAUKEE         | 6230 |
| BLACK HAWK        | 2240 | ELK MOUND           | 1645 | KOHLER           | 2842 | NEW RICHMOND      | 3962 | ROSHOLT           | 4963 | WAUTOMA           | 6237 |
| BLACK RIVER FALLS | 0476 | ELLSWORTH           | 1659 |                  |      | NIAGARA           | 3969 | ROYALL            | 1673 | WAUZATOSA         | 6244 |
| BLAIR-TAYLOR      | 0485 | ELMBROOK            | 0714 | LA CROSSE        | 2849 | NICOLET UHS.      | *    |                   |      | WAUZEKA-STEUBEN   | 6251 |
| BLOOMER           | 0497 | ELMWOOD             | 1666 | LADYSMITH        | 2856 | NORRIS            | 3976 | SAINT CROIX       |      | WEBSTER           | 6293 |
| BONDUEL           | 0602 | EVANSVILLE          | 1694 | LA FARGE         | 2863 | NORTH CRAWFORD    | 2016 | CENTRAL           | 2422 | WEST ALLIS        | 6300 |
| BOSCOBEL AREA     | 0609 |                     |      | LAKE GENEVA-     |      | NORTH FOND DU LAC | 3983 | SAINT CROIX FALLS | 5019 | WEST BEND         | 6307 |
| BOWLER            | 0623 | FALL CREEK          | 1729 | GENOA CITY UHS.  | *    | NORTHERN OZAUKEE  | 1945 | SAINT FRANCIS     | 5026 | WESTBY            | 6321 |
| BOYCEVILLE        | 0637 | FALL RIVER          | 1736 | LAKE HOLCOMBE    | 2891 | NORTHLAND PINES   | 1526 | SAUK PRAIRIE      | 5100 | WEST DE PERE      | 6328 |
| BRILLION          | 0658 | FENNIMORE           | 1813 | LAKELAND UHS.    | *    | NORTHWOOD         | 3654 | SENECA            | 5124 | WEST SALEM        | 6370 |
| BROADHEAD         | 0700 | FLAMBEAU            | 5757 | LAKE MILLS       | 2898 | NORWALK-ONTARIO-  |      | SEVASTOPOL        | 5130 | WESTFIELD         | 6335 |
| BROWN DEER        | 0721 | FLORENCE CO         | 1855 | LANCASTER        | 2912 | WILTON            | 3990 | SEYMOUR           | 5138 | WESTON            | 6354 |
| BRUCE             | 0735 | FOND DU LAC         | 1862 | LAONA            | 2940 |                   |      | SHAWANO           | 5264 | WEYAUWEGA-        |      |
| BURLINGTON        | 0777 | FORT ATKINSON       | 1883 | LENA             | 2961 | OAK CREEK-        |      | SHEBOYGAN         | 5271 | FREMONT           | 6384 |
| BUTTERNUT         | 0840 | FRANKLIN            | 1900 | LITTLE CHUTE     | 3129 | FRANKLIN          | 4018 | SHEBOYGAN FALLS   | 5278 | WHITEFISH BAY     | 6419 |
|                   |      | FREDERIC            | 1939 | LODI             | 3150 | OAKFIELD          | 4025 | SHELL LAKE        | 5306 | WHITEHALL         | 6426 |
|                   |      | FREEDOM             | 1953 | LOMIRA           | 3171 | OCONOMOWOC        | 4060 | SHIOCTON          | 5348 | WHITE LAKE        | 6440 |
| CADOTT            | 0870 |                     |      | LOYAL            | 3206 | OCONTO            | 4067 | SHOREWOOD         | 5355 | WHITEWATER        | 6461 |
| CAMBRIA-FRIESLAND | 0882 | GALESVILLE-ETTRICK- |      | LUCK             | 3213 | OCONTO FALLS      | 4074 | SHULLSBURG        | 5362 | WHITNALL          | 6470 |
| CAMBRIDGE         | 0896 | TREMPEALEAU         | 2009 | LUXEMBURG-CASCO  | 3220 | OMRO              | 4088 | SIREN             | 5376 | WILD ROSE         | 6475 |
| CAMERON           | 0903 | GERMANTOWN          | 2058 |                  |      | ONALASKA          | 4095 | SLINGER           | 5390 | WILLIAMS BAY      | 6482 |
| CAMPBELLSPORT     | 0910 | GIBRALTAR           | 2114 | MADISON          | 3269 | OOSTBURG          | 4137 | SOLO SPRINGS      | 5397 | WILMOTH UHS.      | *    |
| CASHTON           | 0980 | GILLET              | 2128 | MANAWA           | 3276 | OREGON            | 4144 | SOMERSET          | 5432 | WINNECONNE        | 6608 |
| CASSVILLE         | 0994 | GILMAN              | 2135 | MANITOWOC        | 3290 | OSCEOLA           | 4165 | SOUTH MILWAUKEE   | 5439 | WINTER            | 6615 |
| CEDARBURG         | 1015 | GILMANTON           | 2142 | MAPLE            | 3297 | OSHKOSH           | 4179 | SOUTH SHORE       | 4522 | WISCONSIN DELLS   | 6678 |
| CEDAR GROVE-      |      | GLENWOOD CITY       | 2198 | MARATHON CITY    | 3304 | OSKEO-FAIRCHILD   | 4186 | SOUTHERN DOOR CO. | 5457 | WISCONSIN HEIGHTS | 0469 |
| BELGIUM           | 1029 | GOODMAN-            |      | MARINETTE        | 3311 | OWEN-WITHEE       | 4207 | SOUTHWESTERN      |      | WISCONSIN RAPIDS  | 6685 |
| CENTRAL/WESTOSHA  | *    | ARMSTRONG           | 2212 | MARION           | 3318 |                   |      | WISCONSIN         | 2485 | WITTENBERG-       |      |
| CHEQUAMEGON       | 1071 | GRAFTON             | 2217 | MARKESAN         | 3325 | PALMYRA-EAGLE     | 4221 | SPARTA            | 5460 | BIRNAMWOOD        | 6692 |
| CHETEK-           |      | GRANTON             | 2226 | MARSHALL         | 3332 | PARDEEVILLE       | 4228 | SPENCER           | 5467 | WONEWOC-          |      |
| WEYERHAEUSER      | 1080 | GRANTSBURG          | 2233 | MARSHFIELD       | 3339 | PARKVIEW          | 4151 | SPOONER           | 5474 | UNION CENTER      | 6713 |
| CHILTON           | 1085 | GREEN BAY           | 2289 | MAUSTON          | 3360 | PECATONICA        | 0490 | SPRING VALLEY     | 5586 | WRIGHTSTOWN       | 6734 |
| CHIPPEWA FALLS    | 1092 | GREENDALE           | 2296 | MAYVILLE         | 3367 | PEPIN             | 4270 | STANLEY-BOYD      | 5593 |                   |      |
| CLAYTON           | 1120 |                     |      |                  |      |                   |      |                   |      |                   |      |

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

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

|                   |      |                 |      |                    |      |                  |      |                    |      |                    |      |
|-------------------|------|-----------------|------|--------------------|------|------------------|------|--------------------|------|--------------------|------|
| BRIGHTON, #1      | 0657 | GLENDALE-       |      | LAKE COUNTRY       | 3862 | NORTH CAPE       | 4690 | RICHMOND           | 3122 | UNION GROVE, JT #1 | 5859 |
| BRISTOL, #1       | 0665 | RIVER HILLS     | 2184 | LAKE GENEVA, JT #1 | 2885 | NORTH LAKE       | 3514 | SALEM              | 5068 | WALWORTH, JT #1    | 6022 |
| DORVO, #1         | 1449 | HARTFORD, JT #1 | 2443 | LINN, JT #4        | 3087 | NORTH LAKELAND   | 0616 | SHARON, JT #11     | 5258 | WASHINGTON-        |      |
| ERIN              | 1687 | HARTLAND        |      | LINN, JT #6        | 3094 | NORWAY, JT #7    | 4011 | SILVER LAKE, JT #1 | 5369 | CALDWELL           | 6104 |
| FONTANA, JT #8    | 1870 | LAKESIDE, JT #3 | 2460 | MAPLE DALE-        |      | PARIS, JT #1     | 4235 | STONE BANK         | 3542 | WATERFORD, JT #1   | 6113 |
| FOX POINT, JT #2  | 1890 | HERMAN-NEOSHO-  |      | INDIAN HILL        | 1897 | RANDALL, JT #1   | 4627 | SWALLOW            | 3510 | WHEATLAND, JT #1   | 6412 |
| FRIESS LAKE       | 4843 | RUBICON         | 2525 | MERTON COMMUNITY   | 3528 | RAYMOND, #14     | 4686 | TREVOR-WILMOT      | 5780 | WOODRUFF, JT #1    | 6720 |
| GENEVA, JT #4     | 2044 | LAC DU          |      | MINOCQUA, JT #1    | 3640 | RICHFIELD, JT #1 | 4820 | TWIN LAKES, #4     | 5817 | YORKVILLE, JT #2   | 6748 |
| GENOA CITY, JT #2 | 2051 | FLAMBEAU, #1    | 1848 |                    |      |                  |      |                    |      |                    |      |



## 2016 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 38.

**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 \$1,400. 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 |
|   |               | <b>Your tax is–</b>         |                        |
| <b>28,500</b>                                 | <b>28,600</b> | 1,490                       | 1,395                  |
| <b>28,600</b>                                 | <b>28,700</b> | 1,496                       | <b>1,400</b>           |
| <b>28,700</b>                                 | <b>28,800</b> | 1,502                       | 1,406                  |
| <b>28,800</b>                                 | <b>28,900</b> | 1,509                       | 1,412                  |
| <b>28,900</b>                                 | <b>29,000</b> | 1,515                       | 1,418                  |

| 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 |
|   |               | <b>Your tax is–</b>         |                        |   |               | <b>Your tax is–</b>         |                        |   |               | <b>Your tax is–</b>         |                        |
| <b>0</b>                                      | <b>20</b>     | 0                           | 0                      | <b>4,000</b>                                  |               |                             |                        | <b>8,000</b>                                  |               |                             |                        |
| <b>20</b>                                     | <b>40</b>     | 1                           | 1                      | <b>4,000</b>                                  | <b>4,100</b>  | 162                         | 162                    | <b>8,000</b>                                  | <b>8,100</b>  | 322                         | 322                    |
| <b>40</b>                                     | <b>100</b>    | 3                           | 3                      | <b>4,100</b>                                  | <b>4,200</b>  | 166                         | 166                    | <b>8,100</b>                                  | <b>8,200</b>  | 326                         | 326                    |
| <b>100</b>                                    | <b>200</b>    | 6                           | 6                      | <b>4,200</b>                                  | <b>4,300</b>  | 170                         | 170                    | <b>8,200</b>                                  | <b>8,300</b>  | 330                         | 330                    |
| <b>200</b>                                    | <b>300</b>    | 10                          | 10                     | <b>4,300</b>                                  | <b>4,400</b>  | 174                         | 174                    | <b>8,300</b>                                  | <b>8,400</b>  | 334                         | 334                    |
| <b>300</b>                                    | <b>400</b>    | 14                          | 14                     | <b>4,400</b>                                  | <b>4,500</b>  | 178                         | 178                    | <b>8,400</b>                                  | <b>8,500</b>  | 338                         | 338                    |
| <b>400</b>                                    | <b>500</b>    | 18                          | 18                     | <b>4,500</b>                                  | <b>4,600</b>  | 182                         | 182                    | <b>8,500</b>                                  | <b>8,600</b>  | 342                         | 342                    |
| <b>500</b>                                    | <b>600</b>    | 22                          | 22                     | <b>4,600</b>                                  | <b>4,700</b>  | 186                         | 186                    | <b>8,600</b>                                  | <b>8,700</b>  | 346                         | 346                    |
| <b>600</b>                                    | <b>700</b>    | 26                          | 26                     | <b>4,700</b>                                  | <b>4,800</b>  | 190                         | 190                    | <b>8,700</b>                                  | <b>8,800</b>  | 350                         | 350                    |
| <b>700</b>                                    | <b>800</b>    | 30                          | 30                     | <b>4,800</b>                                  | <b>4,900</b>  | 194                         | 194                    | <b>8,800</b>                                  | <b>8,900</b>  | 354                         | 354                    |
| <b>800</b>                                    | <b>900</b>    | 34                          | 34                     | <b>4,900</b>                                  | <b>5,000</b>  | 198                         | 198                    | <b>8,900</b>                                  | <b>9,000</b>  | 358                         | 358                    |
| <b>900</b>                                    | <b>1,000</b>  | 38                          | 38                     | <b>5,000</b>                                  |               |                             |                        | <b>9,000</b>                                  |               |                             |                        |
| <b>1,000</b>                                  |               |                             |                        | <b>5,000</b>                                  | <b>5,100</b>  | 202                         | 202                    | <b>9,000</b>                                  | <b>9,100</b>  | 362                         | 362                    |
| <b>1,000</b>                                  | <b>1,100</b>  | 42                          | 42                     | <b>5,100</b>                                  | <b>5,200</b>  | 206                         | 206                    | <b>9,100</b>                                  | <b>9,200</b>  | 366                         | 366                    |
| <b>1,100</b>                                  | <b>1,200</b>  | 46                          | 46                     | <b>5,200</b>                                  | <b>5,300</b>  | 210                         | 210                    | <b>9,200</b>                                  | <b>9,300</b>  | 370                         | 370                    |
| <b>1,200</b>                                  | <b>1,300</b>  | 50                          | 50                     | <b>5,300</b>                                  | <b>5,400</b>  | 214                         | 214                    | <b>9,300</b>                                  | <b>9,400</b>  | 374                         | 374                    |
| <b>1,300</b>                                  | <b>1,400</b>  | 54                          | 54                     | <b>5,400</b>                                  | <b>5,500</b>  | 218                         | 218                    | <b>9,400</b>                                  | <b>9,500</b>  | 378                         | 378                    |
| <b>1,400</b>                                  | <b>1,500</b>  | 58                          | 58                     | <b>5,500</b>                                  | <b>5,600</b>  | 222                         | 222                    | <b>9,500</b>                                  | <b>9,600</b>  | 382                         | 382                    |
| <b>1,500</b>                                  | <b>1,600</b>  | 62                          | 62                     | <b>5,600</b>                                  | <b>5,700</b>  | 226                         | 226                    | <b>9,600</b>                                  | <b>9,700</b>  | 386                         | 386                    |
| <b>1,600</b>                                  | <b>1,700</b>  | 66                          | 66                     | <b>5,700</b>                                  | <b>5,800</b>  | 230                         | 230                    | <b>9,700</b>                                  | <b>9,800</b>  | 390                         | 390                    |
| <b>1,700</b>                                  | <b>1,800</b>  | 70                          | 70                     | <b>5,800</b>                                  | <b>5,900</b>  | 234                         | 234                    | <b>9,800</b>                                  | <b>9,900</b>  | 394                         | 394                    |
| <b>1,800</b>                                  | <b>1,900</b>  | 74                          | 74                     | <b>5,900</b>                                  | <b>6,000</b>  | 238                         | 238                    | <b>9,900</b>                                  | <b>10,000</b> | 398                         | 398                    |
| <b>1,900</b>                                  | <b>2,000</b>  | 78                          | 78                     | <b>6,000</b>                                  |               |                             |                        | <b>10,000</b>                                 |               |                             |                        |
| <b>2,000</b>                                  |               |                             |                        | <b>6,000</b>                                  | <b>6,100</b>  | 242                         | 242                    | <b>10,000</b>                                 | <b>10,100</b> | 402                         | 402                    |
| <b>2,000</b>                                  | <b>2,100</b>  | 82                          | 82                     | <b>6,100</b>                                  | <b>6,200</b>  | 246                         | 246                    | <b>10,100</b>                                 | <b>10,200</b> | 406                         | 406                    |
| <b>2,100</b>                                  | <b>2,200</b>  | 86                          | 86                     | <b>6,200</b>                                  | <b>6,300</b>  | 250                         | 250                    | <b>10,200</b>                                 | <b>10,300</b> | 410                         | 410                    |
| <b>2,200</b>                                  | <b>2,300</b>  | 90                          | 90                     | <b>6,300</b>                                  | <b>6,400</b>  | 254                         | 254                    | <b>10,300</b>                                 | <b>10,400</b> | 414                         | 414                    |
| <b>2,300</b>                                  | <b>2,400</b>  | 94                          | 94                     | <b>6,400</b>                                  | <b>6,500</b>  | 258                         | 258                    | <b>10,400</b>                                 | <b>10,500</b> | 418                         | 418                    |
| <b>2,400</b>                                  | <b>2,500</b>  | 98                          | 98                     | <b>6,500</b>                                  | <b>6,600</b>  | 262                         | 262                    | <b>10,500</b>                                 | <b>10,600</b> | 422                         | 422                    |
| <b>2,500</b>                                  | <b>2,600</b>  | 102                         | 102                    | <b>6,600</b>                                  | <b>6,700</b>  | 266                         | 266                    | <b>10,600</b>                                 | <b>10,700</b> | 426                         | 426                    |
| <b>2,600</b>                                  | <b>2,700</b>  | 106                         | 106                    | <b>6,700</b>                                  | <b>6,800</b>  | 270                         | 270                    | <b>10,700</b>                                 | <b>10,800</b> | 430                         | 430                    |
| <b>2,700</b>                                  | <b>2,800</b>  | 110                         | 110                    | <b>6,800</b>                                  | <b>6,900</b>  | 274                         | 274                    | <b>10,800</b>                                 | <b>10,900</b> | 434                         | 434                    |
| <b>2,800</b>                                  | <b>2,900</b>  | 114                         | 114                    | <b>6,900</b>                                  | <b>7,000</b>  | 278                         | 278                    | <b>10,900</b>                                 | <b>11,000</b> | 438                         | 438                    |
| <b>2,900</b>                                  | <b>3,000</b>  | 118                         | 118                    | <b>7,000</b>                                  |               |                             |                        | <b>11,000</b>                                 |               |                             |                        |
| <b>3,000</b>                                  |               |                             |                        | <b>7,000</b>                                  | <b>7,100</b>  | 282                         | 282                    | <b>11,000</b>                                 | <b>11,100</b> | 442                         | 442                    |
| <b>3,000</b>                                  | <b>3,100</b>  | 122                         | 122                    | <b>7,100</b>                                  | <b>7,200</b>  | 286                         | 286                    | <b>11,100</b>                                 | <b>11,200</b> | 447                         | 446                    |
| <b>3,100</b>                                  | <b>3,200</b>  | 126                         | 126                    | <b>7,200</b>                                  | <b>7,300</b>  | 290                         | 290                    | <b>11,200</b>                                 | <b>11,300</b> | 452                         | 450                    |
| <b>3,200</b>                                  | <b>3,300</b>  | 130                         | 130                    | <b>7,300</b>                                  | <b>7,400</b>  | 294                         | 294                    | <b>11,300</b>                                 | <b>11,400</b> | 458                         | 454                    |
| <b>3,300</b>                                  | <b>3,400</b>  | 134                         | 134                    | <b>7,400</b>                                  | <b>7,500</b>  | 298                         | 298                    | <b>11,400</b>                                 | <b>11,500</b> | 464                         | 458                    |
| <b>3,400</b>                                  | <b>3,500</b>  | 138                         | 138                    | <b>7,500</b>                                  | <b>7,600</b>  | 302                         | 302                    | <b>11,500</b>                                 | <b>11,600</b> | 470                         | 462                    |
| <b>3,500</b>                                  | <b>3,600</b>  | 142                         | 142                    | <b>7,600</b>                                  | <b>7,700</b>  | 306                         | 306                    | <b>11,600</b>                                 | <b>11,700</b> | 476                         | 466                    |
| <b>3,600</b>                                  | <b>3,700</b>  | 146                         | 146                    | <b>7,700</b>                                  | <b>7,800</b>  | 310                         | 310                    | <b>11,700</b>                                 | <b>11,800</b> | 482                         | 470                    |
| <b>3,700</b>                                  | <b>3,800</b>  | 150                         | 150                    | <b>7,800</b>                                  | <b>7,900</b>  | 314                         | 314                    | <b>11,800</b>                                 | <b>11,900</b> | 487                         | 474                    |
| <b>3,800</b>                                  | <b>3,900</b>  | 154                         | 154                    | <b>7,900</b>                                  | <b>8,000</b>  | 318                         | 318                    | <b>11,900</b>                                 | <b>12,000</b> | 493                         | 478                    |
| <b>3,900</b>                                  | <b>4,000</b>  | 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        | 499                         | 482                    | 18,000  | 18,100        | 850                         | 781                    | 24,000  | 24,100        | 1,208                       | 1,132                  |
| 12,100  | 12,200        | 505                         | 486                    | 18,100  | 18,200        | 855                         | 787                    | 24,100  | 24,200        | 1,214                       | 1,138                  |
| 12,200  | 12,300        | 511                         | 490                    | 18,200  | 18,300        | 861                         | 793                    | 24,200  | 24,300        | 1,220                       | 1,144                  |
| 12,300  | 12,400        | 517                         | 494                    | 18,300  | 18,400        | 867                         | 799                    | 24,300  | 24,400        | 1,227                       | 1,149                  |
| 12,400  | 12,500        | 522                         | 498                    | 18,400  | 18,500        | 873                         | 805                    | 24,400  | 24,500        | 1,233                       | 1,155                  |
| 12,500  | 12,600        | 528                         | 502                    | 18,500  | 18,600        | 879                         | 811                    | 24,500  | 24,600        | 1,239                       | 1,161                  |
| 12,600  | 12,700        | 534                         | 506                    | 18,600  | 18,700        | 885                         | 816                    | 24,600  | 24,700        | 1,245                       | 1,167                  |
| 12,700  | 12,800        | 540                         | 510                    | 18,700  | 18,800        | 890                         | 822                    | 24,700  | 24,800        | 1,252                       | 1,173                  |
| 12,800  | 12,900        | 546                         | 514                    | 18,800  | 18,900        | 896                         | 828                    | 24,800  | 24,900        | 1,258                       | 1,179                  |
| 12,900  | 13,000        | 552                         | 518                    | 18,900  | 19,000        | 902                         | 834                    | 24,900  | 25,000        | 1,264                       | 1,184                  |
| <b>13,000</b>                                 |               |                             |                        | <b>19,000</b>                                 |               |                             |                        | <b>25,000</b>                                 |               |                             |                        |
| 13,000  | 13,100        | 558                         | 522                    | 19,000  | 19,100        | 908                         | 840                    | 25,000  | 25,100        | 1,270                       | 1,190                  |
| 13,100  | 13,200        | 563                         | 526                    | 19,100  | 19,200        | 914                         | 846                    | 25,100  | 25,200        | 1,277                       | 1,196                  |
| 13,200  | 13,300        | 569                         | 530                    | 19,200  | 19,300        | 920                         | 852                    | 25,200  | 25,300        | 1,283                       | 1,202                  |
| 13,300  | 13,400        | 575                         | 534                    | 19,300  | 19,400        | 925                         | 857                    | 25,300  | 25,400        | 1,289                       | 1,208                  |
| 13,400  | 13,500        | 581                         | 538                    | 19,400  | 19,500        | 931                         | 863                    | 25,400  | 25,500        | 1,296                       | 1,214                  |
| 13,500  | 13,600        | 587                         | 542                    | 19,500  | 19,600        | 937                         | 869                    | 25,500  | 25,600        | 1,302                       | 1,219                  |
| 13,600  | 13,700        | 593                         | 546                    | 19,600  | 19,700        | 943                         | 875                    | 25,600  | 25,700        | 1,308                       | 1,225                  |
| 13,700  | 13,800        | 598                         | 550                    | 19,700  | 19,800        | 949                         | 881                    | 25,700  | 25,800        | 1,314                       | 1,231                  |
| 13,800  | 13,900        | 604                         | 554                    | 19,800  | 19,900        | 955                         | 887                    | 25,800  | 25,900        | 1,321                       | 1,237                  |
| 13,900  | 14,000        | 610                         | 558                    | 19,900  | 20,000        | 960                         | 892                    | 25,900  | 26,000        | 1,327                       | 1,243                  |
| <b>14,000</b>                                 |               |                             |                        | <b>20,000</b>                                 |               |                             |                        | <b>26,000</b>                                 |               |                             |                        |
| 14,000  | 14,100        | 616                         | 562                    | 20,000  | 20,100        | 966                         | 898                    | 26,000  | 26,100        | 1,333                       | 1,249                  |
| 14,100  | 14,200        | 622                         | 566                    | 20,100  | 20,200        | 972                         | 904                    | 26,100  | 26,200        | 1,339                       | 1,254                  |
| 14,200  | 14,300        | 628                         | 570                    | 20,200  | 20,300        | 978                         | 910                    | 26,200  | 26,300        | 1,346                       | 1,260                  |
| 14,300  | 14,400        | 633                         | 574                    | 20,300  | 20,400        | 984                         | 916                    | 26,300  | 26,400        | 1,352                       | 1,266                  |
| 14,400  | 14,500        | 639                         | 578                    | 20,400  | 20,500        | 990                         | 922                    | 26,400  | 26,500        | 1,358                       | 1,272                  |
| 14,500  | 14,600        | 645                         | 582                    | 20,500  | 20,600        | 996                         | 927                    | 26,500  | 26,600        | 1,364                       | 1,278                  |
| 14,600  | 14,700        | 651                         | 586                    | 20,600  | 20,700        | 1,001                       | 933                    | 26,600  | 26,700        | 1,371                       | 1,284                  |
| 14,700  | 14,800        | 657                         | 590                    | 20,700  | 20,800        | 1,007                       | 939                    | 26,700  | 26,800        | 1,377                       | 1,290                  |
| 14,800  | 14,900        | 663                         | 595                    | 20,800  | 20,900        | 1,013                       | 945                    | 26,800  | 26,900        | 1,383                       | 1,295                  |
| 14,900  | 15,000        | 668                         | 600                    | 20,900  | 21,000        | 1,019                       | 951                    | 26,900  | 27,000        | 1,390                       | 1,301                  |
| <b>15,000</b>                                 |               |                             |                        | <b>21,000</b>                                 |               |                             |                        | <b>27,000</b>                                 |               |                             |                        |
| 15,000  | 15,100        | 674                         | 606                    | 21,000  | 21,100        | 1,025                       | 957                    | 27,000  | 27,100        | 1,396                       | 1,307                  |
| 15,100  | 15,200        | 680                         | 612                    | 21,100  | 21,200        | 1,031                       | 962                    | 27,100  | 27,200        | 1,402                       | 1,313                  |
| 15,200  | 15,300        | 686                         | 618                    | 21,200  | 21,300        | 1,036                       | 968                    | 27,200  | 27,300        | 1,408                       | 1,319                  |
| 15,300  | 15,400        | 692                         | 624                    | 21,300  | 21,400        | 1,042                       | 974                    | 27,300  | 27,400        | 1,415                       | 1,325                  |
| 15,400  | 15,500        | 698                         | 630                    | 21,400  | 21,500        | 1,048                       | 980                    | 27,400  | 27,500        | 1,421                       | 1,330                  |
| 15,500  | 15,600        | 704                         | 635                    | 21,500  | 21,600        | 1,054                       | 986                    | 27,500  | 27,600        | 1,427                       | 1,336                  |
| 15,600  | 15,700        | 709                         | 641                    | 21,600  | 21,700        | 1,060                       | 992                    | 27,600  | 27,700        | 1,433                       | 1,342                  |
| 15,700  | 15,800        | 715                         | 647                    | 21,700  | 21,800        | 1,066                       | 998                    | 27,700  | 27,800        | 1,440                       | 1,348                  |
| 15,800  | 15,900        | 721                         | 653                    | 21,800  | 21,900        | 1,071                       | 1,003                  | 27,800  | 27,900        | 1,446                       | 1,354                  |
| 15,900  | 16,000        | 727                         | 659                    | 21,900  | 22,000        | 1,077                       | 1,009                  | 27,900  | 28,000        | 1,452                       | 1,360                  |
| <b>16,000</b>                                 |               |                             |                        | <b>22,000</b>                                 |               |                             |                        | <b>28,000</b>                                 |               |                             |                        |
| 16,000  | 16,100        | 733                         | 665                    | 22,000  | 22,100        | 1,083                       | 1,015                  | 28,000  | 28,100        | 1,459                       | 1,365                  |
| 16,100  | 16,200        | 739                         | 670                    | 22,100  | 22,200        | 1,089                       | 1,021                  | 28,100  | 28,200        | 1,465                       | 1,371                  |
| 16,200  | 16,300        | 744                         | 676                    | 22,200  | 22,300        | 1,095                       | 1,027                  | 28,200  | 28,300        | 1,471                       | 1,377                  |
| 16,300  | 16,400        | 750                         | 682                    | 22,300  | 22,400        | 1,101                       | 1,033                  | 28,300  | 28,400        | 1,477                       | 1,383                  |
| 16,400  | 16,500        | 756                         | 688                    | 22,400  | 22,500        | 1,107                       | 1,038                  | 28,400  | 28,500        | 1,484                       | 1,389                  |
| 16,500  | 16,600        | 762                         | 694                    | 22,500  | 22,600        | 1,114                       | 1,044                  | 28,500  | 28,600        | 1,490                       | 1,395                  |
| 16,600  | 16,700        | 768                         | 700                    | 22,600  | 22,700        | 1,120                       | 1,050                  | 28,600  | 28,700        | 1,496                       | 1,400                  |
| 16,700  | 16,800        | 774                         | 706                    | 22,700  | 22,800        | 1,126                       | 1,056                  | 28,700  | 28,800        | 1,502                       | 1,406                  |
| 16,800  | 16,900        | 779                         | 711                    | 22,800  | 22,900        | 1,132                       | 1,062                  | 28,800  | 28,900        | 1,509                       | 1,412                  |
| 16,900  | 17,000        | 785                         | 717                    | 22,900  | 23,000        | 1,139                       | 1,068                  | 28,900  | 29,000        | 1,515                       | 1,418                  |
| <b>17,000</b>                                 |               |                             |                        | <b>23,000</b>                                 |               |                             |                        | <b>29,000</b>                                 |               |                             |                        |
| 17,000  | 17,100        | 791                         | 723                    | 23,000  | 23,100        | 1,145                       | 1,073                  | 29,000  | 29,100        | 1,521                       | 1,424                  |
| 17,100  | 17,200        | 797                         | 729                    | 23,100  | 23,200        | 1,151                       | 1,079                  | 29,100  | 29,200        | 1,528                       | 1,430                  |
| 17,200  | 17,300        | 803                         | 735                    | 23,200  | 23,300        | 1,158                       | 1,085                  | 29,200  | 29,300        | 1,534                       | 1,436                  |
| 17,300  | 17,400        | 809                         | 741                    | 23,300  | 23,400        | 1,164                       | 1,091                  | 29,300  | 29,400        | 1,540                       | 1,441                  |
| 17,400  | 17,500        | 814                         | 746                    | 23,400  | 23,500        | 1,170                       | 1,097                  | 29,400  | 29,500        | 1,546                       | 1,447                  |
| 17,500  | 17,600        | 820                         | 752                    | 23,500  | 23,600        | 1,176                       | 1,103                  | 29,500  | 29,600        | 1,553                       | 1,453                  |
| 17,600  | 17,700        | 826                         | 758                    | 23,600  | 23,700        | 1,183                       | 1,108                  | 29,600  | 29,700        | 1,559                       | 1,459                  |
| 17,700  | 17,800        | 832                         | 764                    | 23,700  | 23,800        | 1,189                       | 1,114                  | 29,700  | 29,800        | 1,565                       | 1,465                  |
| 17,800  | 17,900        | 838                         | 770                    | 23,800  | 23,900        | 1,195                       | 1,120                  | 29,800  | 29,900        | 1,571                       | 1,471                  |
| 17,900  | 18,000        | 844                         | 776                    | 23,900  | 24,000        | 1,201                       | 1,126                  | 29,900  | 30,000        | 1,578                       | 1,478                  |

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| If Form 1A, line 17 or Form WI-Z, line 6 is – |               | And you are –               |                        | If Form 1A, line 17 or Form WI-Z, line 6 is – |               | And you are –               |                        | If Form 1A, line 17 or Form WI-Z, line 6 is – |               | And you are –               |                        |
|---|---------------|-----------------------------|------------------------|---|---------------|-----------------------------|------------------------|---|---------------|-----------------------------|------------------------|
| At least                                      | But less than | Single or head of household | Married filing jointly | At least                                      | But less than | Single or head of household | Married filing jointly | At least                                      | But less than | Single or head of household | Married filing jointly |
|   |               | Your tax is –               |                        |   |               | Your tax is –               |                        |   |               | Your tax is –               |                        |
| <b>30,000</b>                                 |               |                             |                        | <b>36,000</b>                                 |               |                             |                        | <b>42,000</b>                                 |               |                             |                        |
| 30,000  | 30,100        | 1,584                       | 1,484                  | 36,000  | 36,100        | 1,960                       | 1,860                  | 42,000  | 42,100        | 2,336                       | 2,236                  |
| 30,100  | 30,200        | 1,590                       | 1,490                  | 36,100  | 36,200        | 1,966                       | 1,866                  | 42,100  | 42,200        | 2,343                       | 2,243                  |
| 30,200  | 30,300        | 1,596                       | 1,497                  | 36,200  | 36,300        | 1,973                       | 1,873                  | 42,200  | 42,300        | 2,349                       | 2,249                  |
| 30,300  | 30,400        | 1,603                       | 1,503                  | 36,300  | 36,400        | 1,979                       | 1,879                  | 42,300  | 42,400        | 2,355                       | 2,255                  |
| 30,400  | 30,500        | 1,609                       | 1,509                  | 36,400  | 36,500        | 1,985                       | 1,885                  | 42,400  | 42,500        | 2,361                       | 2,261                  |
| 30,500  | 30,600        | 1,615                       | 1,515                  | 36,500  | 36,600        | 1,991                       | 1,892                  | 42,500  | 42,600        | 2,368                       | 2,268                  |
| 30,600  | 30,700        | 1,622                       | 1,522                  | 36,600  | 36,700        | 1,998                       | 1,898                  | 42,600  | 42,700        | 2,374                       | 2,274                  |
| 30,700  | 30,800        | 1,628                       | 1,528                  | 36,700  | 36,800        | 2,004                       | 1,904                  | 42,700  | 42,800        | 2,380                       | 2,280                  |
| 30,800  | 30,900        | 1,634                       | 1,534                  | 36,800  | 36,900        | 2,010                       | 1,910                  | 42,800  | 42,900        | 2,386                       | 2,287                  |
| 30,900  | 31,000        | 1,640                       | 1,540                  | 36,900  | 37,000        | 2,017                       | 1,917                  | 42,900  | 43,000        | 2,393                       | 2,293                  |
| <b>31,000</b>                                 |               |                             |                        | <b>37,000</b>                                 |               |                             |                        | <b>43,000</b>                                 |               |                             |                        |
| 31,000  | 31,100        | 1,647                       | 1,547                  | 37,000  | 37,100        | 2,023                       | 1,923                  | 43,000  | 43,100        | 2,399                       | 2,299                  |
| 31,100  | 31,200        | 1,653                       | 1,553                  | 37,100  | 37,200        | 2,029                       | 1,929                  | 43,100  | 43,200        | 2,405                       | 2,305                  |
| 31,200  | 31,300        | 1,659                       | 1,559                  | 37,200  | 37,300        | 2,035                       | 1,935                  | 43,200  | 43,300        | 2,412                       | 2,312                  |
| 31,300  | 31,400        | 1,665                       | 1,566                  | 37,300  | 37,400        | 2,042                       | 1,942                  | 43,300  | 43,400        | 2,418                       | 2,318                  |
| 31,400  | 31,500        | 1,672                       | 1,572                  | 37,400  | 37,500        | 2,048                       | 1,948                  | 43,400  | 43,500        | 2,424                       | 2,324                  |
| 31,500  | 31,600        | 1,678                       | 1,578                  | 37,500  | 37,600        | 2,054                       | 1,954                  | 43,500  | 43,600        | 2,430                       | 2,330                  |
| 31,600  | 31,700        | 1,684                       | 1,584                  | 37,600  | 37,700        | 2,060                       | 1,961                  | 43,600  | 43,700        | 2,437                       | 2,337                  |
| 31,700  | 31,800        | 1,691                       | 1,591                  | 37,700  | 37,800        | 2,067                       | 1,967                  | 43,700  | 43,800        | 2,443                       | 2,343                  |
| 31,800  | 31,900        | 1,697                       | 1,597                  | 37,800  | 37,900        | 2,073                       | 1,973                  | 43,800  | 43,900        | 2,449                       | 2,349                  |
| 31,900  | 32,000        | 1,703                       | 1,603                  | 37,900  | 38,000        | 2,079                       | 1,979                  | 43,900  | 44,000        | 2,455                       | 2,356                  |
| <b>32,000</b>                                 |               |                             |                        | <b>38,000</b>                                 |               |                             |                        | <b>44,000</b>                                 |               |                             |                        |
| 32,000  | 32,100        | 1,709                       | 1,609                  | 38,000  | 38,100        | 2,086                       | 1,986                  | 44,000  | 44,100        | 2,462                       | 2,362                  |
| 32,100  | 32,200        | 1,716                       | 1,616                  | 38,100  | 38,200        | 2,092                       | 1,992                  | 44,100  | 44,200        | 2,468                       | 2,368                  |
| 32,200  | 32,300        | 1,722                       | 1,622                  | 38,200  | 38,300        | 2,098                       | 1,998                  | 44,200  | 44,300        | 2,474                       | 2,374                  |
| 32,300  | 32,400        | 1,728                       | 1,628                  | 38,300  | 38,400        | 2,104                       | 2,004                  | 44,300  | 44,400        | 2,481                       | 2,381                  |
| 32,400  | 32,500        | 1,734                       | 1,634                  | 38,400  | 38,500        | 2,111                       | 2,011                  | 44,400  | 44,500        | 2,487                       | 2,387                  |
| 32,500  | 32,600        | 1,741                       | 1,641                  | 38,500  | 38,600        | 2,117                       | 2,017                  | 44,500  | 44,600        | 2,493                       | 2,393                  |
| 32,600  | 32,700        | 1,747                       | 1,647                  | 38,600  | 38,700        | 2,123                       | 2,023                  | 44,600  | 44,700        | 2,499                       | 2,399                  |
| 32,700  | 32,800        | 1,753                       | 1,653                  | 38,700  | 38,800        | 2,129                       | 2,029                  | 44,700  | 44,800        | 2,506                       | 2,406                  |
| 32,800  | 32,900        | 1,759                       | 1,660                  | 38,800  | 38,900        | 2,136                       | 2,036                  | 44,800  | 44,900        | 2,512                       | 2,412                  |
| 32,900  | 33,000        | 1,766                       | 1,666                  | 38,900  | 39,000        | 2,142                       | 2,042                  | 44,900  | 45,000        | 2,518                       | 2,418                  |
| <b>33,000</b>                                 |               |                             |                        | <b>39,000</b>                                 |               |                             |                        | <b>45,000</b>                                 |               |                             |                        |
| 33,000  | 33,100        | 1,772                       | 1,672                  | 39,000  | 39,100        | 2,148                       | 2,048                  | 45,000  | 45,100        | 2,524                       | 2,424                  |
| 33,100  | 33,200        | 1,778                       | 1,678                  | 39,100  | 39,200        | 2,155                       | 2,055                  | 45,100  | 45,200        | 2,531                       | 2,431                  |
| 33,200  | 33,300        | 1,785                       | 1,685                  | 39,200  | 39,300        | 2,161                       | 2,061                  | 45,200  | 45,300        | 2,537                       | 2,437                  |
| 33,300  | 33,400        | 1,791                       | 1,691                  | 39,300  | 39,400        | 2,167                       | 2,067                  | 45,300  | 45,400        | 2,543                       | 2,443                  |
| 33,400  | 33,500        | 1,797                       | 1,697                  | 39,400  | 39,500        | 2,173                       | 2,073                  | 45,400  | 45,500        | 2,550                       | 2,450                  |
| 33,500  | 33,600        | 1,803                       | 1,703                  | 39,500  | 39,600        | 2,180                       | 2,080                  | 45,500  | 45,600        | 2,556                       | 2,456                  |
| 33,600  | 33,700        | 1,810                       | 1,710                  | 39,600  | 39,700        | 2,186                       | 2,086                  | 45,600  | 45,700        | 2,562                       | 2,462                  |
| 33,700  | 33,800        | 1,816                       | 1,716                  | 39,700  | 39,800        | 2,192                       | 2,092                  | 45,700  | 45,800        | 2,568                       | 2,468                  |
| 33,800  | 33,900        | 1,822                       | 1,722                  | 39,800  | 39,900        | 2,198                       | 2,098                  | 45,800  | 45,900        | 2,575                       | 2,475                  |
| 33,900  | 34,000        | 1,828                       | 1,729                  | 39,900  | 40,000        | 2,205                       | 2,105                  | 45,900  | 46,000        | 2,581                       | 2,481                  |
| <b>34,000</b>                                 |               |                             |                        | <b>40,000</b>                                 |               |                             |                        | <b>46,000</b>                                 |               |                             |                        |
| 34,000  | 34,100        | 1,835                       | 1,735                  | 40,000  | 40,100        | 2,211                       | 2,111                  | 46,000  | 46,100        | 2,587                       | 2,487                  |
| 34,100  | 34,200        | 1,841                       | 1,741                  | 40,100  | 40,200        | 2,217                       | 2,117                  | 46,100  | 46,200        | 2,593                       | 2,493                  |
| 34,200  | 34,300        | 1,847                       | 1,747                  | 40,200  | 40,300        | 2,223                       | 2,124                  | 46,200  | 46,300        | 2,600                       | 2,500                  |
| 34,300  | 34,400        | 1,854                       | 1,754                  | 40,300  | 40,400        | 2,230                       | 2,130                  | 46,300  | 46,400        | 2,606                       | 2,506                  |
| 34,400  | 34,500        | 1,860                       | 1,760                  | 40,400  | 40,500        | 2,236                       | 2,136                  | 46,400  | 46,500        | 2,612                       | 2,512                  |
| 34,500  | 34,600        | 1,866                       | 1,766                  | 40,500  | 40,600        | 2,242                       | 2,142                  | 46,500  | 46,600        | 2,618                       | 2,519                  |
| 34,600  | 34,700        | 1,872                       | 1,772                  | 40,600  | 40,700        | 2,249                       | 2,149                  | 46,600  | 46,700        | 2,625                       | 2,525                  |
| 34,700  | 34,800        | 1,879                       | 1,779                  | 40,700  | 40,800        | 2,255                       | 2,155                  | 46,700  | 46,800        | 2,631                       | 2,531                  |
| 34,800  | 34,900        | 1,885                       | 1,785                  | 40,800  | 40,900        | 2,261                       | 2,161                  | 46,800  | 46,900        | 2,637                       | 2,537                  |
| 34,900  | 35,000        | 1,891                       | 1,791                  | 40,900  | 41,000        | 2,267                       | 2,167                  | 46,900  | 47,000        | 2,644                       | 2,544                  |
| <b>35,000</b>                                 |               |                             |                        | <b>41,000</b>                                 |               |                             |                        | <b>47,000</b>                                 |               |                             |                        |
| 35,000  | 35,100        | 1,897                       | 1,797                  | 41,000  | 41,100        | 2,274                       | 2,174                  | 47,000  | 47,100        | 2,650                       | 2,550                  |
| 35,100  | 35,200        | 1,904                       | 1,804                  | 41,100  | 41,200        | 2,280                       | 2,180                  | 47,100  | 47,200        | 2,656                       | 2,556                  |
| 35,200  | 35,300        | 1,910                       | 1,810                  | 41,200  | 41,300        | 2,286                       | 2,186                  | 47,200  | 47,300        | 2,662                       | 2,562                  |
| 35,300  | 35,400        | 1,916                       | 1,816                  | 41,300  | 41,400        | 2,292                       | 2,193                  | 47,300  | 47,400        | 2,669                       | 2,569                  |
| 35,400  | 35,500        | 1,923                       | 1,823                  | 41,400  | 41,500        | 2,299                       | 2,199                  | 47,400  | 47,500        | 2,675                       | 2,575                  |
| 35,500  | 35,600        | 1,929                       | 1,829                  | 41,500  | 41,600        | 2,305                       | 2,205                  | 47,500  | 47,600        | 2,681                       | 2,581                  |
| 35,600  | 35,700        | 1,935                       | 1,835                  | 41,600  | 41,700        | 2,311                       | 2,211                  | 47,600  | 47,700        | 2,687                       | 2,588                  |
| 35,700  | 35,800        | 1,941                       | 1,841                  | 41,700  | 41,800        | 2,318                       | 2,218                  | 47,700  | 47,800        | 2,694                       | 2,594                  |
| 35,800  | 35,900        | 1,948                       | 1,848                  | 41,800  | 41,900        | 2,324                       | 2,224                  | 47,800  | 47,900        | 2,700                       | 2,600                  |
| 35,900  | 36,000        | 1,954                       | 1,854                  | 41,900  | 42,000        | 2,330                       | 2,230                  | 47,900  | 48,000        | 2,706                       | 2,606                  |

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| If Form 1A, line 17 or Form WI-Z, line 6 is – |               | And you are –               |                        | If Form 1A, line 17 or Form WI-Z, line 6 is – |               | And you are –               |                        | If Form 1A, line 17 or Form WI-Z, line 6 is – |               | And you are –               |                        |
|---|---------------|-----------------------------|------------------------|---|---------------|-----------------------------|------------------------|---|---------------|-----------------------------|------------------------|
| At least                                      | But less than | Single or head of household | Married filing jointly | At least                                      | But less than | Single or head of household | Married filing jointly | At least                                      | But less than | Single or head of household | Married filing jointly |
|   |               | Your tax is –               |                        |   |               | Your tax is –               |                        |   |               | Your tax is –               |                        |
| <b>48,000</b>                                 |               |                             |                        | <b>54,000</b>                                 |               |                             |                        | <b>60,000</b>                                 |               |                             |                        |
| 48,000  | 48,100        | 2,713                       | 2,613                  | 54,000  | 54,100        | 3,089                       | 2,989                  | 60,000  | 60,100        | 3,465                       | 3,365                  |
| 48,100  | 48,200        | 2,719                       | 2,619                  | 54,100  | 54,200        | 3,095                       | 2,995                  | 60,100  | 60,200        | 3,471                       | 3,371                  |
| 48,200  | 48,300        | 2,725                       | 2,625                  | 54,200  | 54,300        | 3,101                       | 3,001                  | 60,200  | 60,300        | 3,477                       | 3,378                  |
| 48,300  | 48,400        | 2,731                       | 2,631                  | 54,300  | 54,400        | 3,108                       | 3,008                  | 60,300  | 60,400        | 3,484                       | 3,384                  |
| 48,400  | 48,500        | 2,738                       | 2,638                  | 54,400  | 54,500        | 3,114                       | 3,014                  | 60,400  | 60,500        | 3,490                       | 3,390                  |
| 48,500  | 48,600        | 2,744                       | 2,644                  | 54,500  | 54,600        | 3,120                       | 3,020                  | 60,500  | 60,600        | 3,496                       | 3,396                  |
| 48,600  | 48,700        | 2,750                       | 2,650                  | 54,600  | 54,700        | 3,126                       | 3,026                  | 60,600  | 60,700        | 3,503                       | 3,403                  |
| 48,700  | 48,800        | 2,756                       | 2,656                  | 54,700  | 54,800        | 3,133                       | 3,033                  | 60,700  | 60,800        | 3,509                       | 3,409                  |
| 48,800  | 48,900        | 2,763                       | 2,663                  | 54,800  | 54,900        | 3,139                       | 3,039                  | 60,800  | 60,900        | 3,515                       | 3,415                  |
| 48,900  | 49,000        | 2,769                       | 2,669                  | 54,900  | 55,000        | 3,145                       | 3,045                  | 60,900  | 61,000        | 3,521                       | 3,421                  |
| <b>49,000</b>                                 |               |                             |                        | <b>55,000</b>                                 |               |                             |                        | <b>61,000</b>                                 |               |                             |                        |
| 49,000  | 49,100        | 2,775                       | 2,675                  | 55,000  | 55,100        | 3,151                       | 3,051                  | 61,000  | 61,100        | 3,528                       | 3,428                  |
| 49,100  | 49,200        | 2,782                       | 2,682                  | 55,100  | 55,200        | 3,158                       | 3,058                  | 61,100  | 61,200        | 3,534                       | 3,434                  |
| 49,200  | 49,300        | 2,788                       | 2,688                  | 55,200  | 55,300        | 3,164                       | 3,064                  | 61,200  | 61,300        | 3,540                       | 3,440                  |
| 49,300  | 49,400        | 2,794                       | 2,694                  | 55,300  | 55,400        | 3,170                       | 3,070                  | 61,300  | 61,400        | 3,546                       | 3,447                  |
| 49,400  | 49,500        | 2,800                       | 2,700                  | 55,400  | 55,500        | 3,177                       | 3,077                  | 61,400  | 61,500        | 3,553                       | 3,453                  |
| 49,500  | 49,600        | 2,807                       | 2,707                  | 55,500  | 55,600        | 3,183                       | 3,083                  | 61,500  | 61,600        | 3,559                       | 3,459                  |
| 49,600  | 49,700        | 2,813                       | 2,713                  | 55,600  | 55,700        | 3,189                       | 3,089                  | 61,600  | 61,700        | 3,565                       | 3,465                  |
| 49,700  | 49,800        | 2,819                       | 2,719                  | 55,700  | 55,800        | 3,195                       | 3,095                  | 61,700  | 61,800        | 3,572                       | 3,472                  |
| 49,800  | 49,900        | 2,825                       | 2,725                  | 55,800  | 55,900        | 3,202                       | 3,102                  | 61,800  | 61,900        | 3,578                       | 3,478                  |
| 49,900  | 50,000        | 2,832                       | 2,732                  | 55,900  | 56,000        | 3,208                       | 3,108                  | 61,900  | 62,000        | 3,584                       | 3,484                  |
| <b>50,000</b>                                 |               |                             |                        | <b>56,000</b>                                 |               |                             |                        | <b>62,000</b>                                 |               |                             |                        |
| 50,000  | 50,100        | 2,838                       | 2,738                  | 56,000  | 56,100        | 3,214                       | 3,114                  | 62,000  | 62,100        | 3,590                       | 3,490                  |
| 50,100  | 50,200        | 2,844                       | 2,744                  | 56,100  | 56,200        | 3,220                       | 3,120                  | 62,100  | 62,200        | 3,597                       | 3,497                  |
| 50,200  | 50,300        | 2,850                       | 2,751                  | 56,200  | 56,300        | 3,227                       | 3,127                  | 62,200  | 62,300        | 3,603                       | 3,503                  |
| 50,300  | 50,400        | 2,857                       | 2,757                  | 56,300  | 56,400        | 3,233                       | 3,133                  | 62,300  | 62,400        | 3,609                       | 3,509                  |
| 50,400  | 50,500        | 2,863                       | 2,763                  | 56,400  | 56,500        | 3,239                       | 3,139                  | 62,400  | 62,500        | 3,615                       | 3,515                  |
| 50,500  | 50,600        | 2,869                       | 2,769                  | 56,500  | 56,600        | 3,245                       | 3,146                  | 62,500  | 62,600        | 3,622                       | 3,522                  |
| 50,600  | 50,700        | 2,876                       | 2,776                  | 56,600  | 56,700        | 3,252                       | 3,152                  | 62,600  | 62,700        | 3,628                       | 3,528                  |
| 50,700  | 50,800        | 2,882                       | 2,782                  | 56,700  | 56,800        | 3,258                       | 3,158                  | 62,700  | 62,800        | 3,634                       | 3,534                  |
| 50,800  | 50,900        | 2,888                       | 2,788                  | 56,800  | 56,900        | 3,264                       | 3,164                  | 62,800  | 62,900        | 3,640                       | 3,541                  |
| 50,900  | 51,000        | 2,894                       | 2,794                  | 56,900  | 57,000        | 3,271                       | 3,171                  | 62,900  | 63,000        | 3,647                       | 3,547                  |
| <b>51,000</b>                                 |               |                             |                        | <b>57,000</b>                                 |               |                             |                        | <b>63,000</b>                                 |               |                             |                        |
| 51,000  | 51,100        | 2,901                       | 2,801                  | 57,000  | 57,100        | 3,277                       | 3,177                  | 63,000  | 63,100        | 3,653                       | 3,553                  |
| 51,100  | 51,200        | 2,907                       | 2,807                  | 57,100  | 57,200        | 3,283                       | 3,183                  | 63,100  | 63,200        | 3,659                       | 3,559                  |
| 51,200  | 51,300        | 2,913                       | 2,813                  | 57,200  | 57,300        | 3,289                       | 3,189                  | 63,200  | 63,300        | 3,666                       | 3,566                  |
| 51,300  | 51,400        | 2,919                       | 2,820                  | 57,300  | 57,400        | 3,296                       | 3,196                  | 63,300  | 63,400        | 3,672                       | 3,572                  |
| 51,400  | 51,500        | 2,926                       | 2,826                  | 57,400  | 57,500        | 3,302                       | 3,202                  | 63,400  | 63,500        | 3,678                       | 3,578                  |
| 51,500  | 51,600        | 2,932                       | 2,832                  | 57,500  | 57,600        | 3,308                       | 3,208                  | 63,500  | 63,600        | 3,684                       | 3,584                  |
| 51,600  | 51,700        | 2,938                       | 2,838                  | 57,600  | 57,700        | 3,314                       | 3,215                  | 63,600  | 63,700        | 3,691                       | 3,591                  |
| 51,700  | 51,800        | 2,945                       | 2,845                  | 57,700  | 57,800        | 3,321                       | 3,221                  | 63,700  | 63,800        | 3,697                       | 3,597                  |
| 51,800  | 51,900        | 2,951                       | 2,851                  | 57,800  | 57,900        | 3,327                       | 3,227                  | 63,800  | 63,900        | 3,703                       | 3,603                  |
| 51,900  | 52,000        | 2,957                       | 2,857                  | 57,900  | 58,000        | 3,333                       | 3,233                  | 63,900  | 64,000        | 3,709                       | 3,610                  |
| <b>52,000</b>                                 |               |                             |                        | <b>58,000</b>                                 |               |                             |                        | <b>64,000</b>                                 |               |                             |                        |
| 52,000  | 52,100        | 2,963                       | 2,863                  | 58,000  | 58,100        | 3,340                       | 3,240                  | 64,000  | 64,100        | 3,716                       | 3,616                  |
| 52,100  | 52,200        | 2,970                       | 2,870                  | 58,100  | 58,200        | 3,346                       | 3,246                  | 64,100  | 64,200        | 3,722                       | 3,622                  |
| 52,200  | 52,300        | 2,976                       | 2,876                  | 58,200  | 58,300        | 3,352                       | 3,252                  | 64,200  | 64,300        | 3,728                       | 3,628                  |
| 52,300  | 52,400        | 2,982                       | 2,882                  | 58,300  | 58,400        | 3,358                       | 3,258                  | 64,300  | 64,400        | 3,735                       | 3,635                  |
| 52,400  | 52,500        | 2,988                       | 2,888                  | 58,400  | 58,500        | 3,365                       | 3,265                  | 64,400  | 64,500        | 3,741                       | 3,641                  |
| 52,500  | 52,600        | 2,995                       | 2,895                  | 58,500  | 58,600        | 3,371                       | 3,271                  | 64,500  | 64,600        | 3,747                       | 3,647                  |
| 52,600  | 52,700        | 3,001                       | 2,901                  | 58,600  | 58,700        | 3,377                       | 3,277                  | 64,600  | 64,700        | 3,753                       | 3,653                  |
| 52,700  | 52,800        | 3,007                       | 2,907                  | 58,700  | 58,800        | 3,383                       | 3,283                  | 64,700  | 64,800        | 3,760                       | 3,660                  |
| 52,800  | 52,900        | 3,013                       | 2,914                  | 58,800  | 58,900        | 3,390                       | 3,290                  | 64,800  | 64,900        | 3,766                       | 3,666                  |
| 52,900  | 53,000        | 3,020                       | 2,920                  | 58,900  | 59,000        | 3,396                       | 3,296                  | 64,900  | 65,000        | 3,772                       | 3,672                  |
| <b>53,000</b>                                 |               |                             |                        | <b>59,000</b>                                 |               |                             |                        | <b>65,000</b>                                 |               |                             |                        |
| 53,000  | 53,100        | 3,026                       | 2,926                  | 59,000  | 59,100        | 3,402                       | 3,302                  | 65,000  | 65,100        | 3,778                       | 3,678                  |
| 53,100  | 53,200        | 3,032                       | 2,932                  | 59,100  | 59,200        | 3,409                       | 3,309                  | 65,100  | 65,200        | 3,785                       | 3,685                  |
| 53,200  | 53,300        | 3,039                       | 2,939                  | 59,200  | 59,300        | 3,415                       | 3,315                  | 65,200  | 65,300        | 3,791                       | 3,691                  |
| 53,300  | 53,400        | 3,045                       | 2,945                  | 59,300  | 59,400        | 3,421                       | 3,321                  | 65,300  | 65,400        | 3,797                       | 3,697                  |
| 53,400  | 53,500        | 3,051                       | 2,951                  | 59,400  | 59,500        | 3,427                       | 3,327                  | 65,400  | 65,500        | 3,804                       | 3,704                  |
| 53,500  | 53,600        | 3,057                       | 2,957                  | 59,500  | 59,600        | 3,434                       | 3,334                  | 65,500  | 65,600        | 3,810                       | 3,710                  |
| 53,600  | 53,700        | 3,064                       | 2,964                  | 59,600  | 59,700        | 3,440                       | 3,340                  | 65,600  | 65,700        | 3,816                       | 3,716                  |
| 53,700  | 53,800        | 3,070                       | 2,970                  | 59,700  | 59,800        | 3,446                       | 3,346                  | 65,700  | 65,800        | 3,822                       | 3,722                  |
| 53,800  | 53,900        | 3,076                       | 2,976                  | 59,800  | 59,900        | 3,452                       | 3,352                  | 65,800  | 65,900        | 3,829                       | 3,729                  |
| 53,900  | 54,000        | 3,082                       | 2,983                  | 59,900  | 60,000        | 3,459                       | 3,359                  | 65,900  | 66,000        | 3,835                       | 3,735                  |

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| If Form 1A, line 17 or Form WI-Z, line 6 is – |               | And you are –               |                        | If Form 1A, line 17 or Form WI-Z, line 6 is – |               | And you are –               |                        | If Form 1A, line 17 or Form WI-Z, line 6 is – |               | And you are –               |                        |
|---|---------------|-----------------------------|------------------------|---|---------------|-----------------------------|------------------------|---|---------------|-----------------------------|------------------------|
| At least                                      | But less than | Single or head of household | Married filing jointly | At least                                      | But less than | Single or head of household | Married filing jointly | At least                                      | But less than | Single or head of household | Married filing jointly |
|   |               | Your tax is –               |                        |   |               | Your tax is –               |                        |   |               | Your tax is –               |                        |
| <b>66,000</b>                                 |               |                             |                        | <b>72,000</b>                                 |               |                             |                        | <b>78,000</b>                                 |               |                             |                        |
| 66,000  | 66,100        | 3,841                       | 3,741                  | 72,000  | 72,100        | 4,217                       | 4,117                  | 78,000  | 78,100        | 4,594                       | 4,494                  |
| 66,100  | 66,200        | 3,847                       | 3,747                  | 72,100  | 72,200        | 4,224                       | 4,124                  | 78,100  | 78,200        | 4,600                       | 4,500                  |
| 66,200  | 66,300        | 3,854                       | 3,754                  | 72,200  | 72,300        | 4,230                       | 4,130                  | 78,200  | 78,300        | 4,606                       | 4,506                  |
| 66,300  | 66,400        | 3,860                       | 3,760                  | 72,300  | 72,400        | 4,236                       | 4,136                  | 78,300  | 78,400        | 4,612                       | 4,512                  |
| 66,400  | 66,500        | 3,866                       | 3,766                  | 72,400  | 72,500        | 4,242                       | 4,142                  | 78,400  | 78,500        | 4,619                       | 4,519                  |
| 66,500  | 66,600        | 3,872                       | 3,773                  | 72,500  | 72,600        | 4,249                       | 4,149                  | 78,500  | 78,600        | 4,625                       | 4,525                  |
| 66,600  | 66,700        | 3,879                       | 3,779                  | 72,600  | 72,700        | 4,255                       | 4,155                  | 78,600  | 78,700        | 4,631                       | 4,531                  |
| 66,700  | 66,800        | 3,885                       | 3,785                  | 72,700  | 72,800        | 4,261                       | 4,161                  | 78,700  | 78,800        | 4,637                       | 4,537                  |
| 66,800  | 66,900        | 3,891                       | 3,791                  | 72,800  | 72,900        | 4,267                       | 4,168                  | 78,800  | 78,900        | 4,644                       | 4,544                  |
| 66,900  | 67,000        | 3,898                       | 3,798                  | 72,900  | 73,000        | 4,274                       | 4,174                  | 78,900  | 79,000        | 4,650                       | 4,550                  |
| <b>67,000</b>                                 |               |                             |                        | <b>73,000</b>                                 |               |                             |                        | <b>79,000</b>                                 |               |                             |                        |
| 67,000  | 67,100        | 3,904                       | 3,804                  | 73,000  | 73,100        | 4,280                       | 4,180                  | 79,000  | 79,100        | 4,656                       | 4,556                  |
| 67,100  | 67,200        | 3,910                       | 3,810                  | 73,100  | 73,200        | 4,286                       | 4,186                  | 79,100  | 79,200        | 4,663                       | 4,563                  |
| 67,200  | 67,300        | 3,916                       | 3,816                  | 73,200  | 73,300        | 4,293                       | 4,193                  | 79,200  | 79,300        | 4,669                       | 4,569                  |
| 67,300  | 67,400        | 3,923                       | 3,823                  | 73,300  | 73,400        | 4,299                       | 4,199                  | 79,300  | 79,400        | 4,675                       | 4,575                  |
| 67,400  | 67,500        | 3,929                       | 3,829                  | 73,400  | 73,500        | 4,305                       | 4,205                  | 79,400  | 79,500        | 4,681                       | 4,581                  |
| 67,500  | 67,600        | 3,935                       | 3,835                  | 73,500  | 73,600        | 4,311                       | 4,211                  | 79,500  | 79,600        | 4,688                       | 4,588                  |
| 67,600  | 67,700        | 3,941                       | 3,842                  | 73,600  | 73,700        | 4,318                       | 4,218                  | 79,600  | 79,700        | 4,694                       | 4,594                  |
| 67,700  | 67,800        | 3,948                       | 3,848                  | 73,700  | 73,800        | 4,324                       | 4,224                  | 79,700  | 79,800        | 4,700                       | 4,600                  |
| 67,800  | 67,900        | 3,954                       | 3,854                  | 73,800  | 73,900        | 4,330                       | 4,230                  | 79,800  | 79,900        | 4,706                       | 4,606                  |
| 67,900  | 68,000        | 3,960                       | 3,860                  | 73,900  | 74,000        | 4,336                       | 4,237                  | 79,900  | 80,000        | 4,713                       | 4,613                  |
| <b>68,000</b>                                 |               |                             |                        | <b>74,000</b>                                 |               |                             |                        | <b>80,000</b>                                 |               |                             |                        |
| 68,000  | 68,100        | 3,967                       | 3,867                  | 74,000  | 74,100        | 4,343                       | 4,243                  | 80,000  | 80,100        | 4,719                       | 4,619                  |
| 68,100  | 68,200        | 3,973                       | 3,873                  | 74,100  | 74,200        | 4,349                       | 4,249                  | 80,100  | 80,200        | 4,725                       | 4,625                  |
| 68,200  | 68,300        | 3,979                       | 3,879                  | 74,200  | 74,300        | 4,355                       | 4,255                  | 80,200  | 80,300        | 4,731                       | 4,632                  |
| 68,300  | 68,400        | 3,985                       | 3,885                  | 74,300  | 74,400        | 4,362                       | 4,262                  | 80,300  | 80,400        | 4,738                       | 4,638                  |
| 68,400  | 68,500        | 3,992                       | 3,892                  | 74,400  | 74,500        | 4,368                       | 4,268                  | 80,400  | 80,500        | 4,744                       | 4,644                  |
| 68,500  | 68,600        | 3,998                       | 3,898                  | 74,500  | 74,600        | 4,374                       | 4,274                  | 80,500  | 80,600        | 4,750                       | 4,650                  |
| 68,600  | 68,700        | 4,004                       | 3,904                  | 74,600  | 74,700        | 4,380                       | 4,280                  | 80,600  | 80,700        | 4,757                       | 4,657                  |
| 68,700  | 68,800        | 4,010                       | 3,910                  | 74,700  | 74,800        | 4,387                       | 4,287                  | 80,700  | 80,800        | 4,763                       | 4,663                  |
| 68,800  | 68,900        | 4,017                       | 3,917                  | 74,800  | 74,900        | 4,393                       | 4,293                  | 80,800  | 80,900        | 4,769                       | 4,669                  |
| 68,900  | 69,000        | 4,023                       | 3,923                  | 74,900  | 75,000        | 4,399                       | 4,299                  | 80,900  | 81,000        | 4,775                       | 4,675                  |
| <b>69,000</b>                                 |               |                             |                        | <b>75,000</b>                                 |               |                             |                        | <b>81,000</b>                                 |               |                             |                        |
| 69,000  | 69,100        | 4,029                       | 3,929                  | 75,000  | 75,100        | 4,405                       | 4,305                  | 81,000  | 81,100        | 4,782                       | 4,682                  |
| 69,100  | 69,200        | 4,036                       | 3,936                  | 75,100  | 75,200        | 4,412                       | 4,312                  | 81,100  | 81,200        | 4,788                       | 4,688                  |
| 69,200  | 69,300        | 4,042                       | 3,942                  | 75,200  | 75,300        | 4,418                       | 4,318                  | 81,200  | 81,300        | 4,794                       | 4,694                  |
| 69,300  | 69,400        | 4,048                       | 3,948                  | 75,300  | 75,400        | 4,424                       | 4,324                  | 81,300  | 81,400        | 4,800                       | 4,701                  |
| 69,400  | 69,500        | 4,054                       | 3,954                  | 75,400  | 75,500        | 4,431                       | 4,331                  | 81,400  | 81,500        | 4,807                       | 4,707                  |
| 69,500  | 69,600        | 4,061                       | 3,961                  | 75,500  | 75,600        | 4,437                       | 4,337                  | 81,500  | 81,600        | 4,813                       | 4,713                  |
| 69,600  | 69,700        | 4,067                       | 3,967                  | 75,600  | 75,700        | 4,443                       | 4,343                  | 81,600  | 81,700        | 4,819                       | 4,719                  |
| 69,700  | 69,800        | 4,073                       | 3,973                  | 75,700  | 75,800        | 4,449                       | 4,349                  | 81,700  | 81,800        | 4,826                       | 4,726                  |
| 69,800  | 69,900        | 4,079                       | 3,979                  | 75,800  | 75,900        | 4,456                       | 4,356                  | 81,800  | 81,900        | 4,832                       | 4,732                  |
| 69,900  | 70,000        | 4,086                       | 3,986                  | 75,900  | 76,000        | 4,462                       | 4,362                  | 81,900  | 82,000        | 4,838                       | 4,738                  |
| <b>70,000</b>                                 |               |                             |                        | <b>76,000</b>                                 |               |                             |                        | <b>82,000</b>                                 |               |                             |                        |
| 70,000  | 70,100        | 4,092                       | 3,992                  | 76,000  | 76,100        | 4,468                       | 4,368                  | 82,000  | 82,100        | 4,844                       | 4,744                  |
| 70,100  | 70,200        | 4,098                       | 3,998                  | 76,100  | 76,200        | 4,474                       | 4,374                  | 82,100  | 82,200        | 4,851                       | 4,751                  |
| 70,200  | 70,300        | 4,104                       | 4,005                  | 76,200  | 76,300        | 4,481                       | 4,381                  | 82,200  | 82,300        | 4,857                       | 4,757                  |
| 70,300  | 70,400        | 4,111                       | 4,011                  | 76,300  | 76,400        | 4,487                       | 4,387                  | 82,300  | 82,400        | 4,863                       | 4,763                  |
| 70,400  | 70,500        | 4,117                       | 4,017                  | 76,400  | 76,500        | 4,493                       | 4,393                  | 82,400  | 82,500        | 4,869                       | 4,769                  |
| 70,500  | 70,600        | 4,123                       | 4,023                  | 76,500  | 76,600        | 4,499                       | 4,400                  | 82,500  | 82,600        | 4,876                       | 4,776                  |
| 70,600  | 70,700        | 4,130                       | 4,030                  | 76,600  | 76,700        | 4,506                       | 4,406                  | 82,600  | 82,700        | 4,882                       | 4,782                  |
| 70,700  | 70,800        | 4,136                       | 4,036                  | 76,700  | 76,800        | 4,512                       | 4,412                  | 82,700  | 82,800        | 4,888                       | 4,788                  |
| 70,800  | 70,900        | 4,142                       | 4,042                  | 76,800  | 76,900        | 4,518                       | 4,418                  | 82,800  | 82,900        | 4,894                       | 4,795                  |
| 70,900  | 71,000        | 4,148                       | 4,048                  | 76,900  | 77,000        | 4,525                       | 4,425                  | 82,900  | 83,000        | 4,901                       | 4,801                  |
| <b>71,000</b>                                 |               |                             |                        | <b>77,000</b>                                 |               |                             |                        | <b>83,000</b>                                 |               |                             |                        |
| 71,000  | 71,100        | 4,155                       | 4,055                  | 77,000  | 77,100        | 4,531                       | 4,431                  | 83,000  | 83,100        | 4,907                       | 4,807                  |
| 71,100  | 71,200        | 4,161                       | 4,061                  | 77,100  | 77,200        | 4,537                       | 4,437                  | 83,100  | 83,200        | 4,913                       | 4,813                  |
| 71,200  | 71,300        | 4,167                       | 4,067                  | 77,200  | 77,300        | 4,543                       | 4,443                  | 83,200  | 83,300        | 4,920                       | 4,820                  |
| 71,300  | 71,400        | 4,173                       | 4,074                  | 77,300  | 77,400        | 4,550                       | 4,450                  | 83,300  | 83,400        | 4,926                       | 4,826                  |
| 71,400  | 71,500        | 4,180                       | 4,080                  | 77,400  | 77,500        | 4,556                       | 4,456                  | 83,400  | 83,500        | 4,932                       | 4,832                  |
| 71,500  | 71,600        | 4,186                       | 4,086                  | 77,500  | 77,600        | 4,562                       | 4,462                  | 83,500  | 83,600        | 4,938                       | 4,838                  |
| 71,600  | 71,700        | 4,192                       | 4,092                  | 77,600  | 77,700        | 4,568                       | 4,469                  | 83,600  | 83,700        | 4,945                       | 4,845                  |
| 71,700  | 71,800        | 4,199                       | 4,099                  | 77,700  | 77,800        | 4,575                       | 4,475                  | 83,700  | 83,800        | 4,951                       | 4,851                  |
| 71,800  | 71,900        | 4,205                       | 4,105                  | 77,800  | 77,900        | 4,581                       | 4,481                  | 83,800  | 83,900        | 4,957                       | 4,857                  |
| 71,900  | 72,000        | 4,211                       | 4,111                  | 77,900  | 78,000        | 4,587                       | 4,487                  | 83,900  | 84,000        | 4,963                       | 4,864                  |

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        | 4,970                       | 4,870                  | 90,000  | 90,100        | 5,346                       | 5,246                  | 96,000   | 96,100        | 5,722                       | 5,622                  |
| 84,100  | 84,200        | 4,976                       | 4,876                  | 90,100  | 90,200        | 5,352                       | 5,252                  | 96,100   | 96,200        | 5,728                       | 5,628                  |
| 84,200  | 84,300        | 4,982                       | 4,882                  | 90,200  | 90,300        | 5,358                       | 5,258                  | 96,200   | 96,300        | 5,735                       | 5,635                  |
| 84,300  | 84,400        | 4,989                       | 4,889                  | 90,300  | 90,400        | 5,365                       | 5,265                  | 96,300   | 96,400        | 5,741                       | 5,641                  |
| 84,400  | 84,500        | 4,995                       | 4,895                  | 90,400  | 90,500        | 5,371                       | 5,271                  | 96,400   | 96,500        | 5,747                       | 5,647                  |
| 84,500  | 84,600        | 5,001                       | 4,901                  | 90,500  | 90,600        | 5,377                       | 5,277                  | 96,500   | 96,600        | 5,753                       | 5,654                  |
| 84,600  | 84,700        | 5,007                       | 4,907                  | 90,600  | 90,700        | 5,384                       | 5,284                  | 96,600   | 96,700        | 5,760                       | 5,660                  |
| 84,700  | 84,800        | 5,014                       | 4,914                  | 90,700  | 90,800        | 5,390                       | 5,290                  | 96,700   | 96,800        | 5,766                       | 5,666                  |
| 84,800  | 84,900        | 5,020                       | 4,920                  | 90,800  | 90,900        | 5,396                       | 5,296                  | 96,800   | 96,900        | 5,772                       | 5,672                  |
| 84,900  | 85,000        | 5,026                       | 4,926                  | 90,900  | 91,000        | 5,402                       | 5,302                  | 96,900   | 97,000        | 5,779                       | 5,679                  |
| <b>85,000</b>                                 |               |                             |                        | <b>91,000</b>                                 |               |                             |                        | <b>97,000</b>  |               |                             |                        |
| 85,000  | 85,100        | 5,032                       | 4,932                  | 91,000  | 91,100        | 5,409                       | 5,309                  | 97,000   | 97,100        | 5,785                       | 5,685                  |
| 85,100  | 85,200        | 5,039                       | 4,939                  | 91,100  | 91,200        | 5,415                       | 5,315                  | 97,100   | 97,200        | 5,791                       | 5,691                  |
| 85,200  | 85,300        | 5,045                       | 4,945                  | 91,200  | 91,300        | 5,421                       | 5,321                  | 97,200   | 97,300        | 5,797                       | 5,697                  |
| 85,300  | 85,400        | 5,051                       | 4,951                  | 91,300  | 91,400        | 5,427                       | 5,328                  | 97,300   | 97,400        | 5,804                       | 5,704                  |
| 85,400  | 85,500        | 5,058                       | 4,958                  | 91,400  | 91,500        | 5,434                       | 5,334                  | 97,400   | 97,500        | 5,810                       | 5,710                  |
| 85,500  | 85,600        | 5,064                       | 4,964                  | 91,500  | 91,600        | 5,440                       | 5,340                  | 97,500   | 97,600        | 5,816                       | 5,716                  |
| 85,600  | 85,700        | 5,070                       | 4,970                  | 91,600  | 91,700        | 5,446                       | 5,346                  | 97,600   | 97,700        | 5,822                       | 5,723                  |
| 85,700  | 85,800        | 5,076                       | 4,976                  | 91,700  | 91,800        | 5,453                       | 5,353                  | 97,700   | 97,800        | 5,829                       | 5,729                  |
| 85,800  | 85,900        | 5,083                       | 4,983                  | 91,800  | 91,900        | 5,459                       | 5,359                  | 97,800   | 97,900        | 5,835                       | 5,735                  |
| 85,900  | 86,000        | 5,089                       | 4,989                  | 91,900  | 92,000        | 5,465                       | 5,365                  | 97,900   | 98,000        | 5,841                       | 5,741                  |
| <b>86,000</b>                                 |               |                             |                        | <b>92,000</b>                                 |               |                             |                        | <b>98,000</b>  |               |                             |                        |
| 86,000  | 86,100        | 5,095                       | 4,995                  | 92,000  | 92,100        | 5,471                       | 5,371                  | 98,000   | 98,100        | 5,848                       | 5,748                  |
| 86,100  | 86,200        | 5,101                       | 5,001                  | 92,100  | 92,200        | 5,478                       | 5,378                  | 98,100   | 98,200        | 5,854                       | 5,754                  |
| 86,200  | 86,300        | 5,108                       | 5,008                  | 92,200  | 92,300        | 5,484                       | 5,384                  | 98,200   | 98,300        | 5,860                       | 5,760                  |
| 86,300  | 86,400        | 5,114                       | 5,014                  | 92,300  | 92,400        | 5,490                       | 5,390                  | 98,300   | 98,400        | 5,866                       | 5,766                  |
| 86,400  | 86,500        | 5,120                       | 5,020                  | 92,400  | 92,500        | 5,496                       | 5,396                  | 98,400   | 98,500        | 5,873                       | 5,773                  |
| 86,500  | 86,600        | 5,126                       | 5,027                  | 92,500  | 92,600        | 5,503                       | 5,403                  | 98,500   | 98,600        | 5,879                       | 5,779                  |
| 86,600  | 86,700        | 5,133                       | 5,033                  | 92,600  | 92,700        | 5,509                       | 5,409                  | 98,600   | 98,700        | 5,885                       | 5,785                  |
| 86,700  | 86,800        | 5,139                       | 5,039                  | 92,700  | 92,800        | 5,515                       | 5,415                  | 98,700   | 98,800        | 5,891                       | 5,791                  |
| 86,800  | 86,900        | 5,145                       | 5,045                  | 92,800  | 92,900        | 5,521                       | 5,422                  | 98,800   | 98,900        | 5,898                       | 5,798                  |
| 86,900  | 87,000        | 5,152                       | 5,052                  | 92,900  | 93,000        | 5,528                       | 5,428                  | 98,900   | 99,000        | 5,904                       | 5,804                  |
| <b>87,000</b>                                 |               |                             |                        | <b>93,000</b>                                 |               |                             |                        | <b>99,000</b>  |               |                             |                        |
| 87,000  | 87,100        | 5,158                       | 5,058                  | 93,000  | 93,100        | 5,534                       | 5,434                  | 99,000   | 99,100        | 5,910                       | 5,810                  |
| 87,100  | 87,200        | 5,164                       | 5,064                  | 93,100  | 93,200        | 5,540                       | 5,440                  | 99,100   | 99,200        | 5,917                       | 5,817                  |
| 87,200  | 87,300        | 5,170                       | 5,070                  | 93,200  | 93,300        | 5,547                       | 5,447                  | 99,200   | 99,300        | 5,923                       | 5,823                  |
| 87,300  | 87,400        | 5,177                       | 5,077                  | 93,300  | 93,400        | 5,553                       | 5,453                  | 99,300   | 99,400        | 5,929                       | 5,829                  |
| 87,400  | 87,500        | 5,183                       | 5,083                  | 93,400  | 93,500        | 5,559                       | 5,459                  | 99,400   | 99,500        | 5,935                       | 5,835                  |
| 87,500  | 87,600        | 5,189                       | 5,089                  | 93,500  | 93,600        | 5,565                       | 5,465                  | 99,500   | 99,600        | 5,942                       | 5,842                  |
| 87,600  | 87,700        | 5,195                       | 5,096                  | 93,600  | 93,700        | 5,572                       | 5,472                  | 99,600   | 99,700        | 5,948                       | 5,848                  |
| 87,700  | 87,800        | 5,202                       | 5,102                  | 93,700  | 93,800        | 5,578                       | 5,478                  | 99,700   | 99,800        | 5,954                       | 5,854                  |
| 87,800  | 87,900        | 5,208                       | 5,108                  | 93,800  | 93,900        | 5,584                       | 5,484                  | 99,800   | 99,900        | 5,960                       | 5,860                  |
| 87,900  | 88,000        | 5,214                       | 5,114                  | 93,900  | 94,000        | 5,590                       | 5,491                  | 99,900   | 100,000       | 5,967                       | 5,867                  |
| <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 38</b></p> </div> |               |                             |                        |
| 88,000  | 88,100        | 5,221                       | 5,121                  | 94,000  | 94,100        | 5,597                       | 5,497                  |  |               |                             |                        |
| 88,100  | 88,200        | 5,227                       | 5,127                  | 94,100  | 94,200        | 5,603                       | 5,503                  |  |               |                             |                        |
| 88,200  | 88,300        | 5,233                       | 5,133                  | 94,200  | 94,300        | 5,609                       | 5,509                  |  |               |                             |                        |
| 88,300  | 88,400        | 5,239                       | 5,139                  | 94,300  | 94,400        | 5,616                       | 5,516                  |  |               |                             |                        |
| 88,400  | 88,500        | 5,246                       | 5,146                  | 94,400  | 94,500        | 5,622                       | 5,522                  |  |               |                             |                        |
| 88,500  | 88,600        | 5,252                       | 5,152                  | 94,500  | 94,600        | 5,628                       | 5,528                  |  |               |                             |                        |
| 88,600  | 88,700        | 5,258                       | 5,158                  | 94,600  | 94,700        | 5,634                       | 5,534                  |  |               |                             |                        |
| 88,700  | 88,800        | 5,264                       | 5,164                  | 94,700  | 94,800        | 5,641                       | 5,541                  |  |               |                             |                        |
| 88,800  | 88,900        | 5,271                       | 5,171                  | 94,800  | 94,900        | 5,647                       | 5,547                  |  |               |                             |                        |
| 88,900  | 89,000        | 5,277                       | 5,177                  | 94,900  | 95,000        | 5,653                       | 5,553                  |  |               |                             |                        |
| <b>89,000</b>                                 |               |                             |                        | <b>95,000</b>                                 |               |                             |                        |  |               |                             |                        |
| 89,000  | 89,100        | 5,283                       | 5,183                  | 95,000  | 95,100        | 5,659                       | 5,559                  |  |               |                             |                        |
| 89,100  | 89,200        | 5,290                       | 5,190                  | 95,100  | 95,200        | 5,666                       | 5,566                  |  |               |                             |                        |
| 89,200  | 89,300        | 5,296                       | 5,196                  | 95,200  | 95,300        | 5,672                       | 5,572                  |  |               |                             |                        |
| 89,300  | 89,400        | 5,302                       | 5,202                  | 95,300  | 95,400        | 5,678                       | 5,578                  |  |               |                             |                        |
| 89,400  | 89,500        | 5,308                       | 5,208                  | 95,400  | 95,500        | 5,685                       | 5,585                  |  |               |                             |                        |
| 89,500  | 89,600        | 5,315                       | 5,215                  | 95,500  | 95,600        | 5,691                       | 5,591                  |  |               |                             |                        |
| 89,600  | 89,700        | 5,321                       | 5,221                  | 95,600  | 95,700        | 5,697                       | 5,597                  |  |               |                             |                        |
| 89,700  | 89,800        | 5,327                       | 5,227                  | 95,700  | 95,800        | 5,703                       | 5,603                  |  |               |                             |                        |
| 89,800  | 89,900        | 5,333                       | 5,233                  | 95,800  | 95,900        | 5,710                       | 5,610                  |  |               |                             |                        |
| 89,900  | 90,000        | 5,340                       | 5,240                  | 95,900  | 96,000        | 5,716                       | 5,616                  |  |               |                             |                        |

## 2016 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)<br>Fill in the<br>amount<br>from line 17 | (b)<br>Multiplication<br>amount | (c)<br>Multiply<br>(a) by (b) | (d)<br>Subtraction<br>amount | (e)<br>Subtract (d) from (c).<br>Fill in the result here<br>and on Form 1A,<br>line 18 |
|---|--|---------------------------------|-------------------------------|------------------------------|--|
| Taxable income.<br>If line 17 is –            |  |                                 |                               |                              |  |
| At least \$100,000 but<br>less than \$244,750 | \$   | x 6.27% (.0627)                 | \$                            | \$ 300.20                    | \$   |
| \$244,750 or over                             | \$   | x 7.65% (.0765)                 | \$                            | \$3,677.75                   | \$   |

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

|   | (a)<br>Fill in the<br>amount<br>from line 17 | (b)<br>Multiplication<br>amount | (c)<br>Multiply<br>(a) by (b) | (d)<br>Subtraction<br>amount | (e)<br>Subtract (d) from (c).<br>Fill in the result here<br>and on Form 1A,<br>line 18 |
|---|--|---------------------------------|-------------------------------|------------------------------|--|
| Taxable income.<br>If line 17 is –            |  |                                 |                               |                              |  |
| At least \$100,000 but<br>less than \$326,330 | \$   | x 6.27% (.0627)                 | \$                            | \$ 400.14                    | \$   |
| \$326,330 or over                             | \$   | x 7.65% (.0765)                 | \$                            | \$4,903.49                   | \$   |



## 2016 Standard Deduction Table

| If Wisconsin income<br>(line 12 of Form 1A or<br>line 1 of Form WI-Z) is – |                  | And you are –                |                           |                      | If Wisconsin income<br>(line 12 of Form 1A or<br>line 1 of Form WI-Z) is – |                  | And you are –                |                           |                      |
|--|------------------|------------------------------|---------------------------|----------------------|--|------------------|------------------------------|---------------------------|----------------------|
| At<br>least  | But less<br>than | Single                       | Married<br>filing jointly | Head of<br>Household | At<br>least  | But less<br>than | Single                       | Married<br>filing jointly | Head of<br>Household |
|  |                  | Your standard deduction is – |                           |                      |  |                  | Your standard deduction is – |                           |                      |
| <b>0</b>   | <b>15,000</b>    | 10,270                       | 19,010                    | 13,260               | <b>41,500</b>  | <b>42,000</b>    | 7,036                        | 14,977                    | 7,192                |
| <b>15,000</b>  | <b>15,500</b>    | 10,216                       | 19,010                    | 13,159               | <b>42,000</b>  | <b>42,500</b>    | 6,976                        | 14,878                    | 7,080                |
| <b>15,500</b>  | <b>16,000</b>    | 10,156                       | 19,010                    | 13,046               | <b>42,500</b>  | <b>43,000</b>    | 6,916                        | 14,779                    | 6,967                |
| <b>16,000</b>  | <b>16,500</b>    | 10,096                       | 19,010                    | 12,934               | <b>43,000</b>  | <b>43,500</b>    | 6,856                        | 14,681                    | 6,856                |
| <b>16,500</b>  | <b>17,000</b>    | 10,036                       | 19,010                    | 12,821               | <b>43,500</b>  | <b>44,000</b>    | 6,796                        | 14,582                    | 6,796                |
| <b>17,000</b>  | <b>17,500</b>    | 9,976                        | 19,010                    | 12,708               | <b>44,000</b>  | <b>44,500</b>    | 6,736                        | 14,483                    | 6,736                |
| <b>17,500</b>  | <b>18,000</b>    | 9,916                        | 19,010                    | 12,596               | <b>44,500</b>  | <b>45,000</b>    | 6,676                        | 14,384                    | 6,676                |
| <b>18,000</b>  | <b>18,500</b>    | 9,856                        | 19,010                    | 12,483               | <b>45,000</b>  | <b>45,500</b>    | 6,616                        | 14,285                    | 6,616                |
| <b>18,500</b>  | <b>19,000</b>    | 9,796                        | 19,010                    | 12,371               | <b>45,500</b>  | <b>46,000</b>    | 6,556                        | 14,186                    | 6,556                |
| <b>19,000</b>  | <b>19,500</b>    | 9,736                        | 19,010                    | 12,258               | <b>46,000</b>  | <b>46,500</b>    | 6,496                        | 14,087                    | 6,496                |
| <b>19,500</b>  | <b>20,000</b>    | 9,676                        | 19,010                    | 12,146               | <b>46,500</b>  | <b>47,000</b>    | 6,436                        | 13,988                    | 6,436                |
| <b>20,000</b>  | <b>20,500</b>    | 9,616                        | 19,010                    | 12,033               | <b>47,000</b>  | <b>47,500</b>    | 6,376                        | 13,889                    | 6,376                |
| <b>20,500</b>  | <b>21,000</b>    | 9,556                        | 19,010                    | 11,920               | <b>47,500</b>  | <b>48,000</b>    | 6,316                        | 13,791                    | 6,316                |
| <b>21,000</b>  | <b>21,500</b>    | 9,496                        | 19,010                    | 11,808               | <b>48,000</b>  | <b>48,500</b>    | 6,256                        | 13,692                    | 6,256                |
| <b>21,500</b>  | <b>22,000</b>    | 9,436                        | 18,933                    | 11,695               | <b>48,500</b>  | <b>49,000</b>    | 6,196                        | 13,593                    | 6,196                |
| <b>22,000</b>  | <b>22,500</b>    | 9,376                        | 18,834                    | 11,583               | <b>49,000</b>  | <b>49,500</b>    | 6,136                        | 13,494                    | 6,136                |
| <b>22,500</b>  | <b>23,000</b>    | 9,316                        | 18,735                    | 11,470               | <b>49,500</b>  | <b>50,000</b>    | 6,076                        | 13,395                    | 6,076                |
| <b>23,000</b>  | <b>23,500</b>    | 9,256                        | 18,636                    | 11,357               | <b>50,000</b>  | <b>50,500</b>    | 6,016                        | 13,296                    | 6,016                |
| <b>23,500</b>  | <b>24,000</b>    | 9,196                        | 18,537                    | 11,245               | <b>50,500</b>  | <b>51,000</b>    | 5,956                        | 13,197                    | 5,956                |
| <b>24,000</b>  | <b>24,500</b>    | 9,136                        | 18,438                    | 11,132               | <b>51,000</b>  | <b>51,500</b>    | 5,896                        | 13,098                    | 5,896                |
| <b>24,500</b>  | <b>25,000</b>    | 9,076                        | 18,340                    | 11,020               | <b>51,500</b>  | <b>52,000</b>    | 5,836                        | 12,999                    | 5,836                |
| <b>25,000</b>  | <b>25,500</b>    | 9,016                        | 18,241                    | 10,907               | <b>52,000</b>  | <b>52,500</b>    | 5,776                        | 12,901                    | 5,776                |
| <b>25,500</b>  | <b>26,000</b>    | 8,956                        | 18,142                    | 10,795               | <b>52,500</b>  | <b>53,000</b>    | 5,716                        | 12,802                    | 5,716                |
| <b>26,000</b>  | <b>26,500</b>    | 8,896                        | 18,043                    | 10,682               | <b>53,000</b>  | <b>53,500</b>    | 5,656                        | 12,703                    | 5,656                |
| <b>26,500</b>  | <b>27,000</b>    | 8,836                        | 17,944                    | 10,569               | <b>53,500</b>  | <b>54,000</b>    | 5,596                        | 12,604                    | 5,596                |
| <b>27,000</b>  | <b>27,500</b>    | 8,776                        | 17,845                    | 10,457               | <b>54,000</b>  | <b>54,500</b>    | 5,536                        | 12,505                    | 5,536                |
| <b>27,500</b>  | <b>28,000</b>    | 8,716                        | 17,746                    | 10,344               | <b>54,500</b>  | <b>55,000</b>    | 5,476                        | 12,406                    | 5,476                |
| <b>28,000</b>  | <b>28,500</b>    | 8,656                        | 17,647                    | 10,232               | <b>55,000</b>  | <b>55,500</b>    | 5,416                        | 12,307                    | 5,416                |
| <b>28,500</b>  | <b>29,000</b>    | 8,596                        | 17,548                    | 10,119               | <b>55,500</b>  | <b>56,000</b>    | 5,356                        | 12,208                    | 5,356                |
| <b>29,000</b>  | <b>29,500</b>    | 8,536                        | 17,450                    | 10,007               | <b>56,000</b>  | <b>56,500</b>    | 5,296                        | 12,109                    | 5,296                |
| <b>29,500</b>  | <b>30,000</b>    | 8,476                        | 17,351                    | 9,894                | <b>56,500</b>  | <b>57,000</b>    | 5,236                        | 12,011                    | 5,236                |
| <b>30,000</b>  | <b>30,500</b>    | 8,416                        | 17,252                    | 9,781                | <b>57,000</b>  | <b>57,500</b>    | 5,176                        | 11,912                    | 5,176                |
| <b>30,500</b>  | <b>31,000</b>    | 8,356                        | 17,153                    | 9,669                | <b>57,500</b>  | <b>58,000</b>    | 5,116                        | 11,813                    | 5,116                |
| <b>31,000</b>  | <b>31,500</b>    | 8,296                        | 17,054                    | 9,556                | <b>58,000</b>  | <b>58,500</b>    | 5,056                        | 11,714                    | 5,056                |
| <b>31,500</b>  | <b>32,000</b>    | 8,236                        | 16,955                    | 9,444                | <b>58,500</b>  | <b>59,000</b>    | 4,996                        | 11,615                    | 4,996                |
| <b>32,000</b>  | <b>32,500</b>    | 8,176                        | 16,856                    | 9,331                | <b>59,000</b>  | <b>59,500</b>    | 4,936                        | 11,516                    | 4,936                |
| <b>32,500</b>  | <b>33,000</b>    | 8,116                        | 16,757                    | 9,219                | <b>59,500</b>  | <b>60,000</b>    | 4,876                        | 11,417                    | 4,876                |
| <b>33,000</b>  | <b>33,500</b>    | 8,056                        | 16,658                    | 9,106                | <b>60,000</b>  | <b>60,500</b>    | 4,816                        | 11,318                    | 4,816                |
| <b>33,500</b>  | <b>34,000</b>    | 7,996                        | 16,560                    | 8,993                | <b>60,500</b>  | <b>61,000</b>    | 4,756                        | 11,219                    | 4,756                |
| <b>34,000</b>  | <b>34,500</b>    | 7,936                        | 16,461                    | 8,881                | <b>61,000</b>  | <b>61,500</b>    | 4,696                        | 11,121                    | 4,696                |
| <b>34,500</b>  | <b>35,000</b>    | 7,876                        | 16,362                    | 8,768                | <b>61,500</b>  | <b>62,000</b>    | 4,636                        | 11,022                    | 4,636                |
| <b>35,000</b>  | <b>35,500</b>    | 7,816                        | 16,263                    | 8,656                | <b>62,000</b>  | <b>62,500</b>    | 4,576                        | 10,923                    | 4,576                |
| <b>35,500</b>  | <b>36,000</b>    | 7,756                        | 16,164                    | 8,543                | <b>62,500</b>  | <b>63,000</b>    | 4,516                        | 10,824                    | 4,516                |
| <b>36,000</b>  | <b>36,500</b>    | 7,696                        | 16,065                    | 8,431                | <b>63,000</b>  | <b>63,500</b>    | 4,456                        | 10,725                    | 4,456                |
| <b>36,500</b>  | <b>37,000</b>    | 7,636                        | 15,966                    | 8,318                | <b>63,500</b>  | <b>64,000</b>    | 4,396                        | 10,626                    | 4,396                |
| <b>37,000</b>  | <b>37,500</b>    | 7,576                        | 15,867                    | 8,205                | <b>64,000</b>  | <b>64,500</b>    | 4,336                        | 10,527                    | 4,336                |
| <b>37,500</b>  | <b>38,000</b>    | 7,516                        | 15,768                    | 8,093                | <b>64,500</b>  | <b>65,000</b>    | 4,276                        | 10,428                    | 4,276                |
| <b>38,000</b>  | <b>38,500</b>    | 7,456                        | 15,669                    | 7,980                | <b>65,000</b>  | <b>65,500</b>    | 4,216                        | 10,329                    | 4,216                |
| <b>38,500</b>  | <b>39,000</b>    | 7,396                        | 15,571                    | 7,868                | <b>65,500</b>  | <b>66,000</b>    | 4,156                        | 10,231                    | 4,156                |
| <b>39,000</b>  | <b>39,500</b>    | 7,336                        | 15,472                    | 7,755                | <b>66,000</b>  | <b>66,500</b>    | 4,096                        | 10,132                    | 4,096                |
| <b>39,500</b>  | <b>40,000</b>    | 7,276                        | 15,373                    | 7,643                | <b>66,500</b>  | <b>67,000</b>    | 4,036                        | 10,033                    | 4,036                |
| <b>40,000</b>  | <b>40,500</b>    | 7,216                        | 15,274                    | 7,530                | <b>67,000</b>  | <b>67,500</b>    | 3,976                        | 9,934                     | 3,976                |
| <b>40,500</b>  | <b>41,000</b>    | 7,156                        | 15,175                    | 7,417                | <b>67,500</b>  | <b>68,000</b>    | 3,916                        | 9,835                     | 3,916                |
| <b>41,000</b>  | <b>41,500</b>    | 7,096                        | 15,076                    | 7,305                | <b>68,000</b>  | <b>68,500</b>    | 3,856                        | 9,736                     | 3,856                |

*continued on next page*

## 2016 Standard Deduction Table *(continued from page 39)*

| If Wisconsin income<br>(line 12 of Form 1A or<br>line 1 of Form WI-Z) is – |                  | And you are –                |                           |                      | If Wisconsin income<br>(line 12 of Form 1A or<br>line 1 of Form WI-Z) is – |                  | And you are –                |                           |                      |
|--|------------------|------------------------------|---------------------------|----------------------|--|------------------|------------------------------|---------------------------|----------------------|
|  |                  | Single                       | Married<br>filing jointly | Head of<br>Household |  |                  | Single                       | Married<br>filing jointly | Head of<br>Household |
| At<br>least  | But less<br>than | Your standard deduction is – |                           |                      | At<br>least  | But less<br>than | Your standard deduction is – |                           |                      |
| <b>68,500</b>  | <b>69,000</b>    | 3,796                        | 9,637                     | 3,796                | <b>95,000</b>  | <b>95,500</b>    | 616                          | 4,396                     | 616                  |
| <b>69,000</b>  | <b>69,500</b>    | 3,736                        | 9,538                     | 3,736                | <b>95,500</b>  | <b>96,000</b>    | 556                          | 4,297                     | 556                  |
| <b>69,500</b>  | <b>70,000</b>    | 3,676                        | 9,439                     | 3,676                | <b>96,000</b>  | <b>96,500</b>    | 496                          | 4,198                     | 496                  |
| <b>70,000</b>  | <b>70,500</b>    | 3,616                        | 9,341                     | 3,616                | <b>96,500</b>  | <b>97,000</b>    | 436                          | 4,099                     | 436                  |
| <b>70,500</b>  | <b>71,000</b>    | 3,556                        | 9,242                     | 3,556                | <b>97,000</b>  | <b>97,500</b>    | 376                          | 4,000                     | 376                  |
| <b>71,000</b>  | <b>71,500</b>    | 3,496                        | 9,143                     | 3,496                | <b>97,500</b>  | <b>98,000</b>    | 316                          | 3,902                     | 316                  |
| <b>71,500</b>  | <b>72,000</b>    | 3,436                        | 9,044                     | 3,436                | <b>98,000</b>  | <b>98,500</b>    | 256                          | 3,803                     | 256                  |
| <b>72,000</b>  | <b>72,500</b>    | 3,376                        | 8,945                     | 3,376                | <b>98,500</b>  | <b>99,000</b>    | 196                          | 3,704                     | 196                  |
| <b>72,500</b>  | <b>73,000</b>    | 3,316                        | 8,846                     | 3,316                | <b>99,000</b>  | <b>99,500</b>    | 136                          | 3,605                     | 136                  |
| <b>73,000</b>  | <b>73,500</b>    | 3,256                        | 8,747                     | 3,256                | <b>99,500</b>  | <b>100,000</b>   | 76                           | 3,506                     | 76                   |
| <b>73,500</b>  | <b>74,000</b>    | 3,196                        | 8,648                     | 3,196                | <b>100,000</b>   | <b>100,500</b>   | 16                           | 3,407                     | 16                   |
| <b>74,000</b>  | <b>74,500</b>    | 3,136                        | 8,549                     | 3,136                | <b>100,500</b>   | <b>101,000</b>   | 0                            | 3,308                     | 0                    |
| <b>74,500</b>  | <b>75,000</b>    | 3,076                        | 8,451                     | 3,076                | <b>101,000</b>   | <b>101,500</b>   | 0                            | 3,209                     | 0                    |
| <b>75,000</b>  | <b>75,500</b>    | 3,016                        | 8,352                     | 3,016                | <b>101,500</b>   | <b>102,000</b>   | 0                            | 3,110                     | 0                    |
| <b>75,500</b>  | <b>76,000</b>    | 2,956                        | 8,253                     | 2,956                | <b>102,000</b>   | <b>102,500</b>   | 0                            | 3,012                     | 0                    |
| <b>76,000</b>  | <b>76,500</b>    | 2,896                        | 8,154                     | 2,896                | <b>102,500</b>   | <b>103,000</b>   | 0                            | 2,913                     | 0                    |
| <b>76,500</b>  | <b>77,000</b>    | 2,836                        | 8,055                     | 2,836                | <b>103,000</b>   | <b>103,500</b>   | 0                            | 2,814                     | 0                    |
| <b>77,000</b>  | <b>77,500</b>    | 2,776                        | 7,956                     | 2,776                | <b>103,500</b>   | <b>104,000</b>   | 0                            | 2,715                     | 0                    |
| <b>77,500</b>  | <b>78,000</b>    | 2,716                        | 7,857                     | 2,716                | <b>104,000</b>   | <b>104,500</b>   | 0                            | 2,616                     | 0                    |
| <b>78,000</b>  | <b>78,500</b>    | 2,656                        | 7,758                     | 2,656                | <b>104,500</b>   | <b>105,000</b>   | 0                            | 2,517                     | 0                    |
| <b>78,500</b>  | <b>79,000</b>    | 2,596                        | 7,659                     | 2,596                | <b>105,000</b>   | <b>105,500</b>   | 0                            | 2,418                     | 0                    |
| <b>79,000</b>  | <b>79,500</b>    | 2,536                        | 7,561                     | 2,536                | <b>105,500</b>   | <b>106,000</b>   | 0                            | 2,319                     | 0                    |
| <b>79,500</b>  | <b>80,000</b>    | 2,476                        | 7,462                     | 2,476                | <b>106,000</b>   | <b>106,500</b>   | 0                            | 2,220                     | 0                    |
| <b>80,000</b>  | <b>80,500</b>    | 2,416                        | 7,363                     | 2,416                | <b>106,500</b>   | <b>107,000</b>   | 0                            | 2,122                     | 0                    |
| <b>80,500</b>  | <b>81,000</b>    | 2,356                        | 7,264                     | 2,356                | <b>107,000</b>   | <b>107,500</b>   | 0                            | 2,023                     | 0                    |
| <b>81,000</b>  | <b>81,500</b>    | 2,296                        | 7,165                     | 2,296                | <b>107,500</b>   | <b>108,000</b>   | 0                            | 1,924                     | 0                    |
| <b>81,500</b>  | <b>82,000</b>    | 2,236                        | 7,066                     | 2,236                | <b>108,000</b>   | <b>108,500</b>   | 0                            | 1,825                     | 0                    |
| <b>82,000</b>  | <b>82,500</b>    | 2,176                        | 6,967                     | 2,176                | <b>108,500</b>   | <b>109,000</b>   | 0                            | 1,726                     | 0                    |
| <b>82,500</b>  | <b>83,000</b>    | 2,116                        | 6,868                     | 2,116                | <b>109,000</b>   | <b>109,500</b>   | 0                            | 1,627                     | 0                    |
| <b>83,000</b>  | <b>83,500</b>    | 2,056                        | 6,769                     | 2,056                | <b>109,500</b>   | <b>110,000</b>   | 0                            | 1,528                     | 0                    |
| <b>83,500</b>  | <b>84,000</b>    | 1,996                        | 6,671                     | 1,996                | <b>110,000</b>   | <b>110,500</b>   | 0                            | 1,429                     | 0                    |
| <b>84,000</b>  | <b>84,500</b>    | 1,936                        | 6,572                     | 1,936                | <b>110,500</b>   | <b>111,000</b>   | 0                            | 1,330                     | 0                    |
| <b>84,500</b>  | <b>85,000</b>    | 1,876                        | 6,473                     | 1,876                | <b>111,000</b>   | <b>111,500</b>   | 0                            | 1,232                     | 0                    |
| <b>85,000</b>  | <b>85,500</b>    | 1,816                        | 6,374                     | 1,816                | <b>111,500</b>   | <b>112,000</b>   | 0                            | 1,133                     | 0                    |
| <b>85,500</b>  | <b>86,000</b>    | 1,756                        | 6,275                     | 1,756                | <b>112,000</b>   | <b>112,500</b>   | 0                            | 1,034                     | 0                    |
| <b>86,000</b>  | <b>86,500</b>    | 1,696                        | 6,176                     | 1,696                | <b>112,500</b>   | <b>113,000</b>   | 0                            | 935                       | 0                    |
| <b>86,500</b>  | <b>87,000</b>    | 1,636                        | 6,077                     | 1,636                | <b>113,000</b>   | <b>113,500</b>   | 0                            | 836                       | 0                    |
| <b>87,000</b>  | <b>87,500</b>    | 1,576                        | 5,978                     | 1,576                | <b>113,500</b>   | <b>114,000</b>   | 0                            | 737                       | 0                    |
| <b>87,500</b>  | <b>88,000</b>    | 1,516                        | 5,879                     | 1,516                | <b>114,000</b>   | <b>114,500</b>   | 0                            | 638                       | 0                    |
| <b>88,000</b>  | <b>88,500</b>    | 1,456                        | 5,780                     | 1,456                | <b>114,500</b>   | <b>115,000</b>   | 0                            | 539                       | 0                    |
| <b>88,500</b>  | <b>89,000</b>    | 1,396                        | 5,682                     | 1,396                | <b>115,000</b>   | <b>115,500</b>   | 0                            | 440                       | 0                    |
| <b>89,000</b>  | <b>89,500</b>    | 1,336                        | 5,583                     | 1,336                | <b>115,500</b>   | <b>116,000</b>   | 0                            | 342                       | 0                    |
| <b>89,500</b>  | <b>90,000</b>    | 1,276                        | 5,484                     | 1,276                | <b>116,000</b>   | <b>116,500</b>   | 0                            | 243                       | 0                    |
| <b>90,000</b>  | <b>90,500</b>    | 1,216                        | 5,385                     | 1,216                | <b>116,500</b>   | <b>117,000</b>   | 0                            | 144                       | 0                    |
| <b>90,500</b>  | <b>91,000</b>    | 1,156                        | 5,286                     | 1,156                | <b>117,000</b>   | <b>117,477</b>   | 0                            | 47                        | 0                    |
| <b>91,000</b>  | <b>91,500</b>    | 1,096                        | 5,187                     | 1,096                |  |                  |                              |                           |                      |
| <b>91,500</b>  | <b>92,000</b>    | 1,036                        | 5,088                     | 1,036                | <b>117,477</b>   | <b>or over</b>   | 0                            | 0                         | 0                    |
| <b>92,000</b>  | <b>92,500</b>    | 976                          | 4,989                     | 976                  |  |                  |                              |                           |                      |
| <b>92,500</b>  | <b>93,000</b>    | 916                          | 4,890                     | 916                  |  |                  |                              |                           |                      |
| <b>93,000</b>  | <b>93,500</b>    | 856                          | 4,792                     | 856                  |  |                  |                              |                           |                      |
| <b>93,500</b>  | <b>94,000</b>    | 796                          | 4,693                     | 796                  |  |                  |                              |                           |                      |
| <b>94,000</b>  | <b>94,500</b>    | 736                          | 4,594                     | 736                  |  |                  |                              |                           |                      |
| <b>94,500</b>  | <b>95,000</b>    | 676                          | 4,495                     | 676                  |  |                  |                              |                           |                      |