

1A, WI-Z, & TeleFile

Wisconsin income tax

Instructions

2007

Go Electronic!

Faster Refunds • Accurate • Secure



Electronic Filing
(page 4)

Free-File
WISCONSIN
Do you qualify?
www.revenue.wi.gov
Select "E-Services"



TeleFile
(pages 29-32)

Questions?
Taxpayer Assistance:
(page 5)

**Para asistencia
gratuita en
Español ver
página 18**

**Filing
Deadline
Tuesday,
April 15, 2008**

Tips on Filing

Electronic Filing Advantages More than 65 percent of Wisconsin taxpayers file electronically, receiving their refund within five business days. Direct deposit of refund is available **ONLY** to electronic filers (page 4).

Free Tax Preparation Available Commonly referred to as VITA or TCE, lower and moderate income individuals and the elderly can have their taxes prepared for free (page 3).

New for 2007

Deduction for Exemptions Line 15 has been redesigned to help prevent errors (page 9).

Visit us at www.revenue.wi.gov

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

Printed on
Recycled Paper

TIPS ON PAPER FILING YOUR RETURN

E-filed returns can be processed quickly by the department. However, if you decide to paper file, there are several things you can do that will speed-up the processing of your return. Faster processing means faster refunds.

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

- Use BLACK INK. Pencils, colored ink, and markers do not scan well.
- Write your name and address clearly using BLOCK CAPITAL LETTERS like this →

| | | |
|---|--|--------------------------|
| Your legal last name SMITH | Legal first name JOSEPH | M.I. J |
| If a joint return, spouse's legal last name SMITH | Spouse's legal first name MARY | M.I. E |
| Home address (number and street) 2375 N 7 ST | | |
| City or post office ANYWHERE | State WI | Zip code 55555 |

- NEVER USE COMMAS when filling in dollar amounts. They can be read as a “1” by scanners.
- Round off amounts to WHOLE DOLLARS – NO CENTS.
- Do not use parentheses () for a negative number. Use a negative sign, -8300 rather than (8300).
- Print your numbers like this: **0 1 2 3 4 5 6 7 8 9** Do not use: **Ø 1 4 7**
- Do not add cents in front of the preprinted zeros on entry lines as shown below.

| | | | |
|--|---------|---|---|
| 19 School property tax credit | | | |
| a Rent paid in 2007–heat included | 2345.00 | } | Find credit from table page 11 19a <u>226.00</u> |
| Rent paid in 2007–heat not included | 5678.00 | | |
| b Property taxes paid on home in 2007 | .00 | ▶ | Find credit from table page 12 19b <u>.00</u> |

- Do not cross out entries. Use white-out, if available, or start over.
- Do not write in the margins.
- Always put entries on the lines, not to the side, above, or below the line.
- Do not submit photocopies to the department. Photocopies can cause unreadable entries.
- Lines where no entry is required should be left blank. Do not fill in zeros or zeros with lines through them.
- Do not draw vertical lines in entry fields. They can be read as a “1” by scanners.
- Do not use staples.

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

Need help filing your taxes?

Wisconsin residents can have their taxes prepared for free at any IRS sponsored Volunteer Income Tax Assistance (VITA) site or at any AARP sponsored Tax Counseling for the Elderly (TCE) site. These two programs have helped millions of individuals across the country in preparing their taxes. Trained volunteers will fill out your tax return. Many sites will even e-file your return. The entire service is free.

Who can use VITA services?

- Low and moderate income individuals
- Individuals with disabilities
- Elderly
- Individuals who qualify for the homestead credit or the earned income tax credit

What should you bring?

- W-2 wage and tax statements
- Information on other sources of income and any deductions
- Social security cards of taxpayer(s) and dependents
- To claim the homestead credit, bring a completed rent certificate (if you are a renter), a copy of your 2007 property tax bill (if you are a homeowner), and a record of any Wisconsin Works (W2) payments received in 2007
- Both spouses must be present to file a joint return

VITA and TCE locations:

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

Which Form To File For 2007 (Note If you are required to file a federal Form 1040 (long form), it is likely that you will need to file a Wisconsin Form 1. See "You must file Form 1 if you:" below.)

| You may file Form WI-Z if you: | You may file Form 1A if you: | You must file Form 1 if you: | You must file Form 1NPR if you: |
|--|--|--|---|
| <ul style="list-style-type: none"> • File federal Form 1040EZ <i>AND</i> • Were a Wisconsin resident all year <i>AND</i> • Were under age 65 on December 31, 2007, <i>AND</i> • Do not have W-2s that include active duty military pay received as a member of the National Guard or Reserves <i>AND</i> • Did not have interest income from state, municipal, or U.S. bonds <i>AND</i> • Did not receive unemployment compensation <i>AND</i> • Are not claiming any credits other than Wisconsin tax withheld from wages, renter's and homeowner's school property tax credit, working families tax credit, or the married couple credit <i>AND</i> • Are not claiming Wisconsin homestead credit. | <ul style="list-style-type: none"> • Were single all year or married and file a joint return or as head of household <i>AND</i> • Were a Wisconsin resident all year <i>AND</i> • Have income only from wages, salaries, tips, scholarships and fellowships, interest, dividends, capital gain distributions, unemployment compensation, social security, pensions, annuities, and IRAs <i>AND</i> • Have no adjustments to income (except deductions for an IRA or student loan interest) <i>AND</i> • Are not claiming the itemized deduction credit, credit for tax paid to another state, historic rehabilitation credit, venture capital credits, or credit for repayment of income previously taxed <i>AND</i> • Are not subject to a Wisconsin penalty on an IRA, qualified retirement plan, or a Coverdell education or medical savings account. | <ul style="list-style-type: none"> • Were a Wisconsin resident all year <i>AND</i> • Were married and file a separate return, or were divorced during the year <i>OR</i> • Have income which may not be reported on Form WI-Z or 1A (such as capital gain, rental, farm, or business income) <i>OR</i> • Claim adjustments to income (such as for alimony paid, tuition expense, or disability income exclusion) <i>OR</i> • Claim credit for itemized deductions, historic rehabilitation, venture capital investment, tax paid to another state, or repayment of income previously taxed <i>OR</i> • Are subject to a Wisconsin penalty on an IRA, qualified retirement plan, or a Coverdell education or medical savings account <i>OR</i> • Are subject to the alternative minimum tax. | <ul style="list-style-type: none"> • Were domiciled* in another state or country at any time during the year <i>OR</i> • Are married filing a joint return and your spouse was domiciled* in another state or country at any time during the year. <p>*Your domicile is your true, fixed, and permanent home to which, whenever absent, you intend to return. You can be physically present or residing in one locality but maintain your domicile in another.</p> <p>Your domicile, once established, does not change unless all three of the following circumstances occur or exist:</p> <ol style="list-style-type: none"> (1) You intend to abandon your old domicile and take actions consistent with that intent, <i>AND</i> (2) You intend to acquire a new domicile and take actions consistent with that intent, <i>AND</i> (3) You are physically present in the new domicile. |
| <p>Note If you qualify to file Form WI-Z, you may be able to file your return by phone using TeleFile. See page 31 to determine if you may file your return by phone.</p> <p>Exception If you used federal Form 4972, you must file Form 1.</p> | | | |

Who Must File

Refer to the table to see if you must file a return for 2007.

| Filing status | Age as of December 31, 2007 | You must file if your gross income* (or total gross income of husband and wife) during 2007 was: |
|----------------------------------|-----------------------------|--|
| Single | Under 65 65 or older | \$9,490 or more \$9,740 or more |
| Married – filing joint return | Any age | \$18,000 or more |
| Married – filing separate return | Any age | \$9,000 or more (applies to each spouse individually - must use Form 1) |
| Head of household | Under 65 65 or older | \$12,050 or more \$12,300 or more |

*Gross income means all income (before deducting expenses) reportable to Wisconsin. The income may be received in the form of money, property, or services. It does not include items that are exempt from Wisconsin tax. For example, it does not include the portion of social security benefits that is not taxable on your Wisconsin return.

Other Filing Requirements

You may have to file a return even if your income is less than the amounts shown on the table. You must file a return for 2007 if:

- Note**
- You (or your spouse) could be claimed as a dependent on someone else's return and either of the following applies:
 - Your gross income was more than \$850 and it included at least \$301 of unearned income, or
 - Your gross income (total unearned income and earned income) was more than –
 - \$8,790 if single
 - \$11,350 if head of household
 - \$15,830 if married filing jointly
 - \$7,520 if married filing separately.

Unearned income includes taxable interest, dividends, capital gain distributions, and taxable scholarship and fellowship grants that were not reported to you on a W-2. Earned income includes wages, tips, and scholarship and fellowship grants that were reported to you on a W-2.

- You owe a penalty on an IRA, retirement plan, Coverdell education savings account, or a medical savings account.
- You were a nonresident or part-year resident of Wisconsin for 2007 and your gross income was \$2,000 or more. If you were married, you must file a return if the combined gross income of you and your spouse was \$2,000 or more. (You must file Form 1NPR.)

Who Should File

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

- You had Wisconsin income tax withheld from your wages.
- You paid estimated taxes for 2007.
- You claim the earned income credit or the veterans and surviving spouses property tax credit.

Electronic Filing

Electronic filing is the fastest way to get your federal and state income tax refunds. If you choose to have your refund deposited directly in a financial institution account, it may be issued in as few as 5 working days. Checks may be issued in as few as 7 working days.

You may pay by electronic funds transfer if you file electronically. File early and schedule payment as late as April 15. Go to www.revenue.wi.gov/faqs/pcs/e-faq3.html for more information.

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

- Wisconsin Free-File.* Available for free on the Department of Revenue website at www.revenue.wi.gov. These Wisconsin forms are submitted electronically after you complete them.
- A tax professional.* Check your local telephone directory for the names of tax professionals who offer electronic filing or visit our website at www.revenue.wi.gov/eserv/city/index.html.
- Tax preparation software.* Purchase off-the-shelf tax preparation software to install on your computer, or connect to one of the private vendor websites that offer electronic filing. For more information, visit our website at www.revenue.wi.gov/eserv/webased.html or www.revenue.wi.gov/eserv/offshelf.html.

Wisconsin also has a TeleFile system. TeleFile allows taxpayers to e-file by telephone. The TeleFile worksheet and instructions are included in this booklet. See page 31 to determine if you are eligible.

When to File / Extension of Time to File

Your return is due April 15, 2008. If you cannot file on time, you can get an extension. You may use any federal extension provision for Wisconsin, even if you are filing your federal return by April 15.

How to Get an Extension You do **not** need to submit a request for an extension to the department prior to the time you file your Wisconsin return. When you file your Form 1A or WI-Z, enclose either:

- a copy of your federal extension application (for example, Form 4868) or
- a statement indicating which federal extension provision you want to apply for Wisconsin (for example, the federal automatic 6-month extension provision).

Note You will owe interest on any tax that you have not paid by April 15, 2008. This applies even though you may have an extension of time to file. If you do not file your return by April 15, 2008, or during an extension period, you are subject to additional interest and penalties. If you expect to owe tax with your return, you can avoid the 1% per month interest charge during the extension period by paying the tax by April 15, 2008. Submit the payment with a 2007 Wisconsin Form 1-ES. You can get this form from our website at www.revenue.wi.gov or at any Department of Revenue office. (**Exception** You will not be charged interest during an extension period if (1) you served in support of Operation Iraqi Freedom in the United States, or (2) you qualify for a federal extension because of service in a combat zone. See Special Conditions below.)

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

Tax Help or Additional Forms

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

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

Madison –

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

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

Milwaukee –

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

Appleton –

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

Eau Claire–

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

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

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

- Download forms, instructions, schedules, and publications.
- View answers to frequently asked questions.
- E-mail us comments or request help.
- File your return electronically.

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

Questions About Refunds –

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

Visit our Website: www.revenue.wi.gov

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

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

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

You may also get information on your refund using our secure Internet website at www.revenue.wi.gov.

Form WI-Z

Instructions are on the back of the form.

TeleFile

TeleFile instructions are on pages 29-32.

Form 1A

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

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

■ Social Security Number

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

■ Name and Address

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

If you filed a joint return for 2006 and you are filing a joint return for 2007 with the same spouse, be sure to enter your names and social security numbers in the same order as on your 2006 return.

■ Filing Status

Check the appropriate space to indicate your filing status. More than one filing status may apply to you. If it does, choose the one that will give you the lowest tax.

Single You may check "single" if **any** of the following was true on December 31, 2007:

- You were never married, or
- You were legally separated under a **final** decree of divorce or separate maintenance, or
- You were widowed before January 1, 2007, and did not remarry in 2007.

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

- You were married as of December 31, 2007, or
- Your spouse died in 2007 and you did not remarry in 2007, or
- You were married at the end of 2007 and your spouse died in 2008 before filing a 2007 return.

A husband and wife may file a joint return even if only one had income or if they did not live together all year. However, both persons must sign the return.

Head of household If you qualify to file your federal return as head of household, you may also file as head of household for Wisconsin. Unmarried individuals who paid over half the cost of keeping up a home for a qualifying person (such as a child or parent) can use this filing status. Certain married persons who lived apart from their spouse for the last 6 months of 2007 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 2007 may be able to use this status.

Note If you are married and qualify to file as head of household, be sure to check both the head of household filing status and the married space next to the arrow.

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

Note If you are married and your filing status is head of household, you should get Publication 109, *Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 2007*. This publication has information on what income you must report.

■ State Election Campaign Fund

You may designate \$1 to this fund. If you are married, your spouse may also designate \$1. Designating an amount will neither change your tax nor reduce your refund.

■ 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, 2007. Also fill in the name of the county.

■ School District Number

See the list of school district numbers on page 19. Fill in the number of the school district in which you lived on December 31, 2007.

Note ■ Special Conditions

Certain persons have to enter information in the Special Conditions section. See Special Conditions under When to File/Extension of Time to File on page 5, Death of a Taxpayer on page 18, and the instructions for enclosing a divorce decree and injured spouse form on pages 16 and 17 for information on when to complete this section. If more than one special condition applies, fill in "99" in the Special Conditions box.

Note ■ Rounding Off to Whole Dollars

The form has preprinted zeros in the place used to enter cents. All amounts filled in the form should be rounded to the nearest dollar. To do so, drop amounts under 50 cents and increase amounts from 50 cents to 99 cents to the next whole dollar. For example, \$129.39 becomes \$129 and \$236.50 becomes \$237.

Round off all amounts. But if you have to add two or more amounts to figure the amount to fill in on a line, include cents when adding and only round off the total. If completing the form by hand, **DO NOT USE COMMAS** when filling in amounts.

■ Line 1 Wages, Salaries, Tips, Etc.

Fill in on line 1 the amount from line 7 of your federal Form 1040A or 1040 or line 1 of Form 1040EZ.

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

Exception If you were a member of the Reserves or National Guard and served on active duty, do not include on line 1 any military pay that was included on your W-2 and was:

- Received from the federal government,
- Received after being called into active federal service or into special state service authorized by the federal Department of Defense, and
- Paid to you for a period of time during which you were on active duty.

Caution The subtraction only applies to members of the Reserves or National Guard who are called into active federal service under 10 USC 12302(a) or 10 USC 12304 or into special state service under 32 USC 502(f). However, it does not apply to pay that members of the Reserves and National Guard receive for their weekend and two-week annual training or to a person who is serving on active duty or full-time duty in the active guard reserve (AGR) program.

■ Line 2 Interest

Fill in on line 2 the amount from line 8a of your federal Form 1040A or 1040 or line 2 of your Form 1040EZ.

Exceptions

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

Interest Worksheet

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

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

- (1) public housing authority and community development authority bonds issued by municipalities located in Wisconsin,
- (2) Wisconsin Housing Finance Authority bonds,
- (3) Wisconsin municipal redevelopment authority bonds,
- (4) Wisconsin higher education bonds,
- (5) Wisconsin Housing and Economic Development Authority bonds issued after December 10, 2003, to fund multifamily affordable housing or elderly housing projects,
- (6) Wisconsin Housing and Economic Development Authority bonds issued before January 29, 1987, except business development revenue bonds, economic development revenue bonds and CHAP housing revenue bonds,
- (7) public housing agency bonds issued before January 29, 1987, by agencies located outside Wisconsin where the interest therefrom qualifies for exemption from federal taxation for a reason other than or in addition to section 103 of the Internal Revenue Code,
- (8) local exposition district bonds,
- (9) Wisconsin professional baseball park district bonds,
- (10) bonds issued by the Government of Puerto Rico, Guam, the Virgin Islands, or for bonds issued after October 16, 2004, the Government of American Samoa,
- (11) local cultural arts district bonds,
- (12) Wisconsin professional football stadium bonds, and
- (13) Wisconsin Aerospace Authority bonds.

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

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

required for federal purposes to allocate expenses to this income, reduce the amount to be filled in by such expenses.)

- Interest from securities of the U.S. government should not be included on line 2. This interest is not taxable.

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

■ **Line 3 Ordinary Dividends**

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

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

■ **Line 4 Capital Gain Distributions**

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

■ **Line 5 Unemployment Compensation**

If you received unemployment compensation in 2007, you may have to pay tax on some or all of it. To see if any of the unemployment compensation paid to you is taxable, fill in the Unemployment Compensation Worksheet at left.

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

Fill in on line 6 the total of your taxable IRA distributions, pensions and annuities, and social security. Use the Retirement Benefit Worksheet on the top of page 8 to determine the amount to fill in.

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

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

Unemployment Compensation Worksheet

Check one box

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

1. Fill in unemployment compensation from line 13 of federal Form 1040A (line 3 of Form 1040EZ or line 19 of Form 1040) 1. _____
2. Fill in your federal adjusted gross income from line 21 of federal Form 1040A (line 4 of Form 1040EZ or line 37 of Form 1040) 2. _____
3. Fill in \$18,000 if you checked box A; **or** -0- if you checked box B; **or** \$12,000 if you checked box C or D 3. _____
4. Fill in taxable social security benefits, if any, from line 14b of federal Form 1040A (line 20b of Form 1040) 4. _____
5. Fill in taxable refunds, credits, or offsets, if any, from line 10 of federal Form 1040 5. _____
6. Add lines 3, 4, and 5 6. _____
7. Subtract line 6 from line 2. If zero or less, fill in -0- here and on line 5 of Form 1A and do not complete lines 8 and 9. Otherwise, go on to line 8 7. _____
8. Fill in one-half of the amount on line 7 8. _____
9. Fill in the smaller amount of line 1 or line 8. Also fill in this amount on line 5 of Form 1A 9. _____

Form 1040 instructions. Is line 7 of your worksheet more than \$34,000 (\$44,000 if you are married filing a joint return)? If yes, you should fill in the Wisconsin Social Security Benefits Worksheet below. You can use this worksheet to see if any of the social security benefits that were taxable on your federal return are not taxable for Wisconsin.

Note The Wisconsin Social Security Benefits Worksheet refers to lines on the federal Social Security Benefits Worksheet that is in the federal Forms 1040A and 1040 instructions. You may have used one of the other federal worksheets (for example, the worksheet for social security recipients who contribute to an IRA). If so, use the equivalent lines on that worksheet. If you got a lump-sum payment of benefits for prior years, you may have figured the federal taxable social security separately for each year. In this case, contact any department office for information on how to figure the nontaxable amount.

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

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

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

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

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

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

Retirement Benefit Worksheet

(Keep for your records)

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

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

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

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

The specific retirement systems are:

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

Sheriff, and Wisconsin State Teachers retirement systems.

B. Federal retirement systems

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

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

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

Wisconsin Social Security Benefits Worksheet

(Keep for your records)

1. Amount from line 3 of Retirement Benefit Worksheet above 1. _____
2. Amount from line 2 of your federal Social Security Benefits Worksheet 2. _____
3. Amount from line 9 of your federal Social Security Benefits Worksheet 3. _____
4. Fill in 1/2 of line 3 4. _____
5. Compare line 2 and line 4. Fill in the smaller amount 5. _____
6. Subtract line 5 from line 1. Also include this amount on line 5 of the Retirement Benefit Worksheet above 6. _____

CAUTION Your retirement benefits are exempt only if they are based on qualified membership in one of the retirement systems listed in A or B on page 8. Qualified membership is membership that began before January 1964 as explained on page 8. Any portion of your retirement benefit based on membership in other retirement systems (or based on employment that began after December 31, 1963) is taxable.

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

Example 2 You were employed as a teacher from 1960-1965. You were a member of the Wisconsin State Teachers Retirement System during that time. From 1966 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:

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

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

| Standard Deduction Worksheet for Dependents | |
|--|----------------|
| A. Wages, salaries, and tips from line 1 of Form 1A. (Do not include taxable scholarships or fellowships not reported on a W-2) | A. _____ |
| B. Addition amount | B. <u>300.</u> |
| C. Add lines A and B. If total is less than \$850, fill in \$850 | C. _____ |
| D. Using the amount on line 11 of Form 1A, fill in the standard deduction for your filing status from table, page 27 | D. _____ |
| E. Fill in the SMALLER of line C or D here and on line 13 of Form 1A..... | E. _____ |

■ **Line 8 IRA Deduction**

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

■ **Line 9 Student Loan Interest Deduction**

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

■ **Line 12 Dependents**



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

■ **Line 13 Standard Deduction**

Use the amount on line 11 to find the standard deduction for your filing status from the Standard Deduction Table on page 27. **But**, if you checked the box on line 12, your standard deduction may be limited. Use the worksheet above to figure the amount to fill in on line 13.

■ **Line 15 Exemptions**

Complete lines 15a and 15b. Fill in the number of exemptions on the lines provided. Multiply that number by the amount indicated (\$700 or \$250), and fill in the result on line a or b, as appropriate. Fill in the total of the amounts on lines 15a and 15b on line 15c.

Line 15a

If you filed:

– Federal Form 1040 or 1040A, your number of exemptions is found in box 6d of your federal return.

– Federal Form 1040EZ, your number of exemptions is:

0 – If you are single and you checked the “You” box on line 5 of your federal return, or if you are married filing jointly and you checked both the “You” and “Spouse” boxes on line 5 of 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 line 5 of your federal return.

2 – If you are married filing jointly and did not check either box on line 5 of your federal return.

Line 15b

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

■ Line 17 Tax

Use the amount on line 16 to find your tax in the Tax Table on pages 20-25. Fill in the amount of your tax on line 17.

EXCEPTION If the amount on line 16 is \$100,000 or more, use the Tax Computation Worksheet on page 26 to compute your tax.

■ Line 18 Armed Forces Member Credit

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

- You were on active duty, and
- You received military pay from the federal government in 2007, and
- The military pay was for services performed **while stationed outside the United States**.

Note You may *not* claim the armed forces member credit if you were on active duty as a member of the Reserves or National Guard and you excluded certain military pay from your income. See the Exception in the line 1 instructions for information on the exclusion.

The credit is equal to the amount of military pay you received for services performed while stationed outside the United States, but not more than \$300. If you are married filing a joint return and both spouses qualify for the credit, each may claim up to \$300.

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

You may claim a credit if you paid rent during 2007 for living quarters used as your primary residence OR you paid property taxes during 2007 on your home.

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

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

Special Cases

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

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

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

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

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

Step 1 Rent Paid in 2007 Fill in on the appropriate line(s) the total rent that you paid in 2007 for living quarters (1) where the heat was included in the rent, and (2) where the heat was not included in the rent. These living quarters must have been used as your principal home. Don't include rent paid for housing that is exempt from property taxes (for example, rent for a university dormitory, nonprofit senior housing, or public housing). (Property owned by a public housing authority is considered tax-exempt unless that authority makes payments in place of property taxes to the city or town in which it is located. If you live in public housing, you may wish to ask your manager about this.)

If your rent included food, housekeeping, medical, or other services, reduce your rent paid in 2007 by the value of these items. If you shared living quarters with one or more persons (other than your spouse or dependents), fill in only the portion of the rent that you paid in 2007.

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

of \$3,000 in 2007, and you each paid \$1,000 of the rent, each could claim a credit based on \$1,000 of rent.

Step 2 Refer to the Renter's School Property Tax Credit Table on page 11 to figure your credit. If heat was included in your rent, use Column 1 of the table. If heat was not included in your rent, use Column 2. Fill in your credit on line 19a (line 8a on Form WI-Z).

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

Renter's Worksheet

(Complete only if Exception described above applies)

1. Credit for rent with heat included (from Col. 1 of Table on page 11) . . . 1. _____
2. Credit for rent where heat not included (from Col. 2 of Table on page 11) . . . 2. _____
3. Add lines 1 and 2.
Fill in on line 19a of Form 1A (line 8a of Form WI-Z)* 3. _____

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

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

Step 1 Property Taxes Paid on Home in 2007 Fill in the amount of property taxes that you *paid* in 2007 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 2007.

Property taxes are further limited as follows:

- a. If you bought or sold your home during 2007, the property taxes of the seller and buyer are the taxes set forth for each in the closing agreement made at

Renter's School Property Tax Credit Table*

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

*Caution The credit allowed certain persons may be less than the amount indicated. See "Special Cases" on page 10.

- b. If you owned a mobile home during 2007, property taxes include the parking permit fees paid to your municipality and/or the personal property taxes paid on your mobile home. Payments for space rental should be filled in as rent on line 19a (line 8a on Form WI-Z).

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

Step 2 Use the Homeowner's School Property Tax Credit Table on page 12 to figure your credit. Fill in the amount of your credit on line 19b (line 8b on Form WI-Z).

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

Homeowner's School Property Tax Credit Table*

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

*Caution The credit allowed certain persons may be less than the amount indicated. See "Special Cases" on page 10.

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

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

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

Single or Head of Household

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

Married Filing a Joint Return

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

Line 21 Married Couple Credit

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

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

Fill in the schedule on page 2 of Form 1A to figure your credit. Each spouse must

Working Families Tax Credit Worksheet

Do **not** complete this worksheet if:

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

1. Amount from line 17 of Form 1A (line 7 of Form WI-Z) . . . 1. _____
2. Total credits from lines 18, 19a, and 19b of Form 1A (lines 8a and 8b of Form WI-Z) 2. _____
3. Subtract line 2 from line 1 3. _____
4. Fill in \$10,000 (\$19,000 if married filing a joint return) 4. _____
5. Fill in amount from line 11 of Form 1A (line 1 of Form WI-Z) 5. _____
6. Subtract line 5 from line 4 6. _____
7. Divide line 6 by one thousand (1,000). Fill in decimal amount 7. _____
8. Multiply line 3 by line 7. This is your working families tax credit. Fill in this amount on line 20 of Form 1A (line 9 of Form WI-Z) 8. _____

list his or her earned income separately in column (A) or (B) of the schedule. "Earned income" includes *taxable* wages, salaries, tips, disability income treated as wages, scholarships or fellowships (only amounts reported on a W-2), and other employee compensation.

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

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

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

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

Line 25 (Line 13 on Form WI-Z) Sales and Use Tax Due on Out-of-State Purchases

Did you make any taxable purchases from out-of-state firms during 2007 on which sales and use tax was not charged? If yes, you must report Wisconsin sales and use tax on these purchases on line 25 of Form 1A (line 13 on Form WI-Z) if they were stored, used, or consumed in Wisconsin. 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, artwork, antiques, jewelry, coins purchased for more than face value, etc.

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

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

Line 26 Donations

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

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

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

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

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

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

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

| Worksheet for Computing Wisconsin Sales and Use Tax | |
|--|-----------|
| 1. Total purchases subject to Wisconsin sales and use tax (i.e., purchases on which no sales and use tax was charged by the seller) | \$ _____ |
| 2. Sales and use tax rate (see rate chart below) | x _____ % |
| 3. Amount of sales and use tax due (line 1 multiplied by tax rate on line 2). Round this amount to the nearest dollar and fill in on line 25 of Form 1A (line 13 of Form WI-Z) . | \$ _____ |

| Sales and Use Tax Rate Chart | | | |
|--|-----------------------|------------------------|------------------------|
| In all Wisconsin counties except those shown in a through d below, the tax rate was 5.5% for all of 2007. | | | |
| a. If storage, use, or consumption in 2007 was in one of the following counties, the tax rate was 5.6%: | | | |
| Milwaukee | Ozaukee | Washington | |
| b. If storage, use, or consumption in 2007 was in one of the following counties, the tax rate was 5.1%: | | | |
| Racine | Waukesha | | |
| c. If storage, use, or consumption in 2007 was in Rock County, the tax rate was 5% before April 1, 2007, and 5.5% on April 1, 2007, and after. | | | |
| d. If storage, use, or consumption in 2007 was in one of the following counties, the tax rate was 5%: | | | |
| Calumet Clark Fond du Lac | Kewaunee Manitowoc | Menominee Outagamie | Sheboygan Winnebago |

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

■ **Line 28 Wisconsin Income Tax Withheld**

Add the **Wisconsin** income tax withheld shown on your withholding statements. Wisconsin tax withheld is shown in Box 17 of Form W-2 or Box 10 of Form 1099-R, but only if Wisconsin is the state identified in Box 15 of Form W-2 or Box 11 of Form 1099-R. Fill in the total on line 28. Enclose readable copies of your withholding statements.

DO NOT:

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

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

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

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

■ **Line 29 2007 Estimated Tax Payments and Amount Applied from 2006 Return**

Fill in any payments you made on your estimated Wisconsin income tax (Form 1-ES) for 2007. Include any overpayment from your 2006 return that you were allowed as credit to your 2007 Wisconsin estimated tax.

If you are married filing a joint return, fill in the total of:

- any separate estimated tax payments made by each spouse,
- any joint estimated tax payments, and

- any overpayments from your 2006 returns that you and your spouse were allowed as credit to 2007 Wisconsin estimated tax.

Follow these instructions even if your spouse died in 2007 or in 2008 before filing a 2007 return.

Name Change If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, enclose a statement with Form 1A. On the statement, explain all the payments you and your spouse made for 2007 and the name(s) and social security number(s) under which you made them.

■ **Line 30 Earned Income Credit**

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

To claim the Wisconsin earned income credit, complete the following steps and fill in the required information in the spaces provided on line 30.

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

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

Step 2 Fill in the **federal earned income credit** from line 40a of federal Form 1040A or line 66a of federal Form 1040.

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

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

Step 4 Multiply the amount of your federal credit (Step 2) by the percentage determined in Step 3. Fill in the result on line 30. This is your Wisconsin credit.

Note **Enclose With Your Return** Enclose a copy of your federal Schedule EIC with Form 1A. The Schedule EIC requests information for two qualifying children. If you have a third qualifying child, also enclose a sheet giving the same information as requested on the Schedule EIC for your third child. Failure to provide this information may delay your refund.

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

■ **Line 31 Homestead Credit**

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

Note To see if you may qualify for homestead credit, see the Special Instructions on page 17.

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

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

An “eligible unmarried surviving spouse” means an unmarried surviving spouse of one of the following, as verified by the Wisconsin Department of Veterans Affairs:

- An individual who had served on active duty in the U.S. armed forces or in forces incorporated as part of the U.S. armed forces, who was a resident of Wisconsin at the time of entry into active service, and who, while a resident of Wisconsin, died while on active duty.
- An individual who had served on active duty under honorable conditions in the U.S. armed forces or in forces incorporated as part of the U.S. armed forces; who was a resident of Wisconsin at the time of entry into active service; who was at least 65 years of age at the time of his or her death or would have been 65 years of age at the close of the year in which the death occurred; who

was a resident of Wisconsin at the time of his or her death; and who had a service-connected disability rating of 100% under 38 USC 1114 or 1134.

- An individual who had served in the National Guard or a reserve component of the U.S. armed forces, who was a resident of Wisconsin at the time of entry into that service, and who, while a resident of Wisconsin, died in the line of duty while on active or inactive duty for training purposes.

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

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

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

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

Exceptions

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

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

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

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

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

Verification of Eligibility for the Credit

If you did not claim the credit for 2005 or 2006, before claiming the credit for 2007 you must request verification from the Wisconsin Department of Veterans Affairs indicating that you qualify for the credit. Use Form WDVA 2097 (which you can find in WDVA Brochure B0106) to submit your request, along with a copy of the veteran’s DD Form 214 and Veterans Administration disability award letter and, if applicable, the veteran’s death certificate, a marriage certificate, and a completed copy of Form WDVA 0001 (if the veteran never previously submitted one). The WDVA 0001 and the brochure are available from your county veterans service officer or on the Internet at www.dva.state.wi.us. You may submit these forms and supporting documents to your county veterans service officer or mail them to: Wisconsin Department of Veterans Affairs, 30 West Mifflin St, PO Box 7843, Madison WI 53707-7843. If you qualify, the Wisconsin Department of Veterans Affairs will send you a verification of your eligibility.

Note You do not have to obtain verification from the WDVA for 2007 if you previously received a verification for a prior year. If you still qualify for the credit, you may claim the credit but do not have to enclose verification.

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

Line 34 Amount You Overpaid

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

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

Line 35 Refund

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

Note If you are divorced, see Enclosures on page 16. You may be required to enclose a copy of your judgment of divorce with your return.

Line 36 Amount of Line 34 to be Applied to your 2008 Estimated Tax

Fill in on line 36 the amount, if any, of the overpayment on line 34 you want applied to your 2008 estimated tax.

Line 37 Amount You Owe

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

Note If the amount you owe with your return is \$200 or more or you made late estimated tax payments, see the line 38 instructions.

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

To Pay by Credit Card You may use your Visa® Card, MasterCard®, American Express® Card, or Discover® Card. To pay by credit card, call toll free or access by Internet the service provider listed below. A convenience fee of 2.5% (minimum of \$1) will be charged by the

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

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

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

■ Line 38 Underpayment Interest

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

In general, in each quarter of the year you should be paying enough tax through withholding payments and 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 17.

Underpayment interest applies if:

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

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

Exceptions You will not owe underpayment interest if your 2006 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 2006 and you were a Wisconsin resident for all of 2006, or
2. The amounts on lines 28 and 29 on your 2007 return are at least as much as the tax shown on your 2006 return. Your estimated tax payments for 2007 must have been made on time and for the required amount.

The tax shown on your 2006 return is the amount on line 24 of 2006 Form 1A minus the amounts on lines 30, 31, and 32.

Figuring Underpayment Interest

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

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

Note Check the box to the left of line 38 only if you are enclosing an application for a waiver or are using the annualized income installment method (Part IV of Schedule U) to compute underpayment interest.

■ Third Party Designee

If you want to allow a tax preparer, family member, friend, or any other person you choose to discuss your 2007 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 his or her personal identification number (PIN).

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

- Give the department any information that is missing from your return,
- Call the department for information about the processing of your return or the status of your refund or payment(s), and

- Respond to certain department notices about math errors, offsets, and return preparation.

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

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2008 tax return. This is April 15, 2009, for most people.

■ Sign and Date Your Return

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

■ Enclosures

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

- Enclose a copy of each of your withholding statements.
- If you owe an amount, **paper clip** your payment to the front of Form 1A (unless paying by credit card).
- If you are filing under an extension, see When to File/Extension of Time to File on page 4 for items you must enclose.
- If you are claiming the earned income credit, enclose a copy of federal Schedule EIC (and information on any third qualifying child) with Form 1A.
- If you claimed homestead credit, staple Schedule H or H-EZ behind Form 1A.
- *Persons divorced after June 20, 1996, who compute a refund* – If your divorce decree apportions any tax liability owed to the department to your former spouse, enclose a copy of the decree with your Form 1A (or WI-Z). Fill in "04" in the Special Conditions box on page 1 of Forms 1A and WI-Z. This will prevent your refund from being applied against such tax liability.
- *Persons divorced who file a joint return* – If your divorce decree apportions any refund to you or your former spouse, or between you and your former spouse, the department will issue the refund to the person(s) to whom the refund is awarded under the terms of the divorce.

Enclose a copy of the portion of your divorce decree that relates to the tax refund with your Form 1A (or WI-Z). Fill in "04" in the Special Conditions box on page 1 of Forms 1A and WI-Z.

- If you are filing federal Form 8379, Injured Spouse Claim and Allocation, enclose a copy with your Form 1A (or WI-Z). Fill in "05" in the Special Conditions box on page 1 of Forms 1A and WI-Z.



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

Where to File

Mail your return to the Wisconsin Department of Revenue:

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

Envelopes without enough postage will be returned to you by the post office. Your

envelope may need additional postage if it contains more than five pages or is oversized (for example, it is over ¼" thick). Include your complete return address.

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

Special Instructions

Penalties for Not Filing Returns or Filing Incorrect Returns

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



Estimated Tax Payments Required for Next Year?

If your 2008 Wisconsin income tax return will show a tax balance due to the department of \$200 or more, you must either:

- Make estimated tax payments for 2008 in installments beginning April 15, 2008, using Wisconsin Form 1-ES, or
- Increase the amount of income tax withheld from your 2008 pay.

For example, you may have a tax balance due with your return if you have income from which Wisconsin tax is not withheld.

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

If you must file Form 1-ES for 2008 and do not receive a form in the mail, contact any Department of Revenue office or go to the department's website at www.revenue.wi.gov to obtain a personalized copy of Form 1-ES.

Wisconsin Homestead Credit

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

- At least 18 years old on December 31, 2007,
- A Wisconsin resident for all of 2007,
- Not claimed as a dependent on anyone's 2007 tax return (unless you were 62 or older on December 31, 2007),
- Not living in tax-exempt public housing for all of 2007 (**Note** Some exceptions apply to this rule and are explained in the instructions for the homestead credit form),
- Not living in a nursing home and receiving medical assistance (Title XIX) when you file for homestead, and
- Had total household income, including wages, interest, social security, and income from certain other sources, below \$24,500 in 2007.

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

Use Schedule H or H-EZ to claim homestead credit. See page 5 for how to get Schedule H or H-EZ. These schedules are also available at many libraries.

Internal Revenue Service Adjustments

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

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

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

Amended Returns

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

Armed Forces Personnel

If you were a Wisconsin resident on the date you entered military service, you remain a Wisconsin resident during your entire military career unless you take positive action to change your legal residence to another state. For more information, get Publication 104, *Wisconsin Taxation of Military Personnel*.

Death of a Taxpayer

A return for a taxpayer who died in 2007 should be filed on the same form that would have been used if he or she had lived. Include only the income received by the taxpayer up to the date of death.

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

Note The person who files the return must complete the "Special Conditions" section located to the right of the Filing Status section on page 1 of Forms 1A and WI-Z. If the return for the decedent is filed as

single or head of household, fill in "06" in the Special Conditions box and indicate the date of death on the line provided. If a joint return is being filed, fill in "06" in the box if it is the husband who is deceased and the date of death. If it is the wife who is deceased, fill in "07" in the box and the date of death. If both spouses are deceased, fill in "08" in the box and both dates of death.

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

If your spouse died during 2007 and you did not remarry in 2007, you can file a joint return. You can also file a joint return if your spouse died in 2008 before filing a 2007 return. A joint return should show your spouse's 2007 income before death and your income for all of 2007. Also write "Filing as surviving spouse" in the area

where you sign the return. If someone else is the personal representative, he or she must also sign.

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

If your spouse died before 2007 and you have not remarried, you must file as single or, if qualified, as head of household.

(Note) Generally, if the decedent died during 2007, a Wisconsin estate tax return (Form W706) must be filed if the gross estate, plus adjusted taxable gifts and specific exemptions, is more than \$675,000. An estate tax return is due nine months after the decedent's death.)

Requesting Copies of Your Returns

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

Servicio en Español

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

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

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

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

Algunas preguntas frecuentes han sido traducidas al español. Se pueden encontrar las repuestas a esas preguntas en el vinculo (link) "En Español" en la columna izquierda de la página principal del Wisconsin Department of Revenue www.revenue.wi.gov.

WISCONSIN SCHOOL DISTRICT NUMBER

Appearing below is an alphabetical listing of Wisconsin school districts. Refer to this listing and find the number of the district in which you lived on December 31, 2007. Fill in this number in the name and address area of your return. Failure to include your school district number may delay the processing of your return and any refund due.

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

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

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

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

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

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

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

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

SECTION I – SCHOOL DISTRICTS OPERATING HIGH SCHOOLS

| School District | No. | School District | No. | School District | No. | School District | No. | School District | No. | School District | No. |
|-------------------|------|---------------------|------|-------------------|------|-------------------|------|-------------------|------|-------------------|------|
| ABBOTSFORD | 0007 | CLINTONVILLE | 1141 | GREEN LAKE | 2310 | MEDFORD | 3409 | PESHIGO | 4305 | STEVENS POINT | 5607 |
| ADAMS-FRIENDSHIP | 0014 | COCHRANE- | | GREENWOOD | 2394 | MELLEN | 3427 | PEWAUKEE | 4312 | STOCKBRIDGE | 5614 |
| ALBANY | 0063 | FOUNTAIN CITY | 1155 | GRESHAM | 2415 | MELROSE-MINDORO | 3428 | PHELPS | 4330 | STOUGHTON | 5621 |
| ALGOMA | 0070 | COLBY | 1162 | | | MENASHA | 3430 | PHILLIPS | 4347 | STRATFORD | 5628 |
| ALMA | 0084 | COLEMAN | 1169 | HAMILTON | 2420 | MENOMINEE INDIAN | 3434 | PITTSVILLE | 4368 | STURGEON BAY | 5642 |
| ALMA CENTER | 0091 | COLFAX | 1176 | HARTFORD UHS | * | MENOMONEE FALLS | 3437 | PLATTEVILLE | 4389 | SUN PRAIRIE | 5656 |
| ALMOND- | | COLUMBUS | 1183 | HAYWARD | 2478 | MENOMONIE | 3444 | PLUM CITY | 4459 | SUPERIOR | 5663 |
| BANCROFT | 0105 | CORNELL | 1204 | HIGHLAND | 2527 | MEQUON- | | PLYMOUTH | 4473 | SURING | 5670 |
| ALTOONA | 0112 | CRANDON | 1218 | HILBERT | 2534 | THIENSVILLE | 3479 | PORTAGE | 4501 | | |
| AMERY | 0119 | CRIVITZ | 1232 | HILLSBORO | 2541 | MERCER | 3484 | PORT EDWARDS | 4508 | THORP | 5726 |
| ANTIGO | 0140 | CUBA CITY | 1246 | HOLMEN | 2562 | MERRILL | 3500 | PORT WASHINGTON- | | THREE LAKES | 5733 |
| APPLETON | 0147 | CUDAHY | 1253 | HORICON | 2576 | MIDDLETON-CROSS | | SAUKVILLE | 4515 | TIGERTON | 5740 |
| ARCADIA | 0154 | CUMBERLAND | 1260 | HORTONVILLE AREA | 2583 | PLAINS | 3549 | POTOSI | 4529 | TOMAH | 5747 |
| ARGYLE | 0161 | | | HOWARD-SUAMICO | 2604 | MILTON | 3612 | POYNETTE | 4536 | TOMAHAWK | 5754 |
| ARROWHEAD UHS | * | D C EVEREST | 4970 | HOWARDS GROVE | 2605 | MILWAUKEE | 3619 | PRAIRIE DU CHIEN | 4543 | TOMORROW RIVER | 0126 |
| ASHLAND | 0170 | DARLINGTON | 1295 | HUDSON | 2611 | MINERAL POINT | 3633 | PRAIRIE FARM | 4557 | TRI-COUNTY | 4375 |
| ASHWAUBENON | 0182 | DEERFIELD | 1309 | HURLEY | 2618 | MISHICOT | 3661 | PRENTICE | 4571 | TURTLE LAKE | 5810 |
| ATHENS | 0196 | DE FOREST | 1316 | HUSTISFORD | 2625 | MONDOVI | 3668 | PRESCOTT | 4578 | TWO RIVERS | 5824 |
| AUBURNDALE | 0203 | DELANAV-DARIEN | 1380 | | | MONONA GROVE | 3675 | PRINCETON | 4606 | | |
| AUGUSTA | 0217 | DENMARK | 1407 | INDEPENDENCE | 2632 | MONROE | 3682 | PULASKI | 4613 | UNION GROVE UHS | * |
| | | DE PERE | 1414 | IOLA-SCANDINAVIA | 2639 | MONTELEO | 3689 | | | UNITY | 0238 |
| BALDWIN-WOODVILLE | 0231 | DE SOTO | 1421 | IOWA-GRANT | 2646 | MONTICELLO | 3696 | RACINE | 4620 | VALDERS | 5866 |
| BANGOR | 0245 | DODGELAND | 2744 | ITHACA | 2660 | MOSINEE | 3787 | RANDOLPH | 4634 | VERONA | 5901 |
| BARABOO | 0280 | DODGEVILLE | 1428 | | | MOUNT HOREB | 3794 | RANDOM LAKE | 4641 | VIROQUA | 5985 |
| BARNEVELD | 0287 | DRUMMOND | 1491 | JANESVILLE | 2695 | MUKWONAGO | 3822 | REEDSBURG | 4753 | | |
| BARRON | 0308 | DURAND | 1499 | JEFFERSON | 2702 | MUSKEGO-NORWAY | 3857 | REEDSVILLE | 4760 | | |
| BAYFIELD | 0315 | | | JOHNSON CREEK | 2730 | | | RHINELANDER | 4781 | WABENO | 5992 |
| BEAVER DAM | 0336 | EAST TROY | 1540 | JUDA | 2737 | NECEDAH | 3871 | RIB LAKE | 4795 | WASHBURN | 6027 |
| BEECHER-DUNBAR- | | EAU CLAIRE | 1554 | | | NEENAH | 3892 | RICE LAKE | 4802 | WASHINGTON | 6069 |
| PEMBINE | 4263 | EDGAR | 1561 | KAUKAUNA | 2758 | NEILLSVILLE | 3899 | RICHLAND | 4851 | WATERFORD UHS | * |
| BELLEVILLE | 0350 | EDGERTON | 1568 | KENOSHA | 2793 | NEKOOSA | 3906 | RIO | 4865 | WATERLOO | 6118 |
| BELMONT | 0364 | ELCHO | 1582 | KETTLE MORAINE | 1376 | NEW AUBURN | 3920 | RIPON AREA | 4872 | WATERTOWN | 6125 |
| BELOIT | 0413 | ELEVA-STRUM | 1600 | KEWASKUM | 2800 | NEW BERLIN | 3925 | RIVERDALE | 3850 | WAUKESHA | 6174 |
| BELOIT TURNER | 0422 | ELKHART LAKE- | | KEWAUNEE | 2814 | NEW GLARUS | 3934 | RIVER FALLS | 4893 | WAUNAKEE | 6181 |
| BENTON | 0427 | GLENBEULAH | 1631 | KICKAPOO | 5960 | NEW HOLSTEIN | 3941 | RIVER RIDGE | 4904 | WAUPACA | 6195 |
| BERLIN | 0434 | ELKHORN | 1638 | KIEL | 2828 | NEW LISBON | 3948 | RIVER VALLEY | 5523 | WAUPUN | 6216 |
| BIG FOOT UHS | * | ELK MOUND | 1645 | KIMBERLY | 2835 | NEW LONDON | 3955 | ROSENDALE- | | WAUSAU | 6223 |
| BIRCHWOOD | 0441 | ELLSWORTH | 1659 | KOHLER | 2842 | NEW RICHMOND | 3962 | BRANDON | 4956 | WAUSAUKEE | 6230 |
| BLACK HAWK | 2240 | ELMBROOK | 0714 | | | NIAGARA | 3969 | ROSHOLT | 4963 | WAUTOMA | 6237 |
| BLACK RIVER FALLS | 0476 | ELMWOOD | 1666 | LA CROSSE | 2849 | NICOLET UHS | * | ROYALL | 1673 | WAUWATOSA | 6244 |
| BLAIR-TAYLOR | 0485 | EVANSVILLE | 1694 | LADYSMITH-HAWKINS | 2856 | NORRIS | 3976 | | | WAUZEKA-STEUBEN | 6251 |
| BLOOMER | 0497 | | | LA FARGE | 2863 | NORTH CRAWFORD | 2016 | SAINT CROIX | 2422 | WEBSTER | 6293 |
| BONDUEL | 0602 | FALL CREEK | 1729 | LAKE GENEVA- | | NORTH FOND DU LAC | 3983 | CENTRAL | 2016 | WEST ALLIS | 6300 |
| BOSCobel AREA | 0609 | FALL RIVER | 1736 | GENOA CITY UHS | * | NORTHERN OZAUKEE | 1945 | SAINT CROIX FALLS | 5019 | WEST BEND | 6307 |
| BOWLER | 0623 | FENNIMORE | 1813 | LAKE HOLCOMBE | 2891 | NORTHLAND PINES | 1526 | SAINT FRANCIS | 5026 | WESTBY | 6321 |
| BOYCEVILLE | 0637 | FLAMBEAU | 5757 | LAKELAND UHS | * | NORTHWOOD | 3654 | SAUK PRAIRIE | 5100 | WEST DE PERE | 6328 |
| BRILLION | 0658 | FLORENCE CO | 1855 | LAKE MILLS | 2898 | NORWALK-ONTARIO- | | SENECA | 5124 | WESTFIELD | 6335 |
| BROHEAD | 0700 | FOND DU LAC | 1862 | LANCASTER | 2912 | WILTON | 3990 | SEVASTOPOL | 5130 | WESTON | 6354 |
| BROWN DEER | 0721 | FORT ATKINSON | 1883 | LAONA | 2940 | | | SEYMOUR | 5138 | WEST SALEM | 6370 |
| BRUCE | 0735 | FREDERICK | 1900 | LENA | 2961 | OAK CREEK- | | SHAWANO | 5264 | WEYAUWEGA- | |
| BURLINGTON | 0777 | FREDERIC | 1939 | LITTLE CHUTE | 3129 | FRANKLIN | 4018 | SHEBOYGAN | 5271 | FREMONT | 6384 |
| BUTTERNUT | 0840 | FREEDR | 1953 | LODI | 3150 | OAKFIELD | 4025 | SHEBOYGAN FALLS | 5278 | WEYERHAEUSER | 6410 |
| | | | | LOMIRA | 3171 | OCONOMOWOC | 4060 | SHELL LAKE | 5306 | WHITEFISH BAY | 6419 |
| CADOTT | 0870 | GALESVILLE-ETTRICK- | | LOYAL | 3206 | OCONTO | 4067 | SHIOCTON | 5348 | WHITEHALL | 6426 |
| CAMBRIA-FRIESLAND | 0882 | TREMPEALEAU | 2009 | LUX | 3213 | OCONTO FALLS | 4074 | SHOREWOOD | 5355 | WHITE LAKE | 6440 |
| CAMBRIDGE | 0896 | GERMANTOWN | 2058 | LUXEMBURG-CASCO | 3220 | OMRO | 4088 | SHULLSBURG | 5362 | WHITEWATER | 6461 |
| CAMERON | 0903 | GIBRALTAR | 2114 | | | ONALASKA | 4095 | SIREN | 5376 | WHITNALL | 6470 |
| CAMPBELLSPORT | 0910 | GILLETT | 2128 | MADISON | 3269 | OOSTBURG | 4137 | SLINGER | 5390 | WILD ROSE | 6475 |
| CASHTON | 0980 | GILMAN | 2135 | MANAWA | 3276 | OREGON | 4144 | SOLO SPRINGS | 5397 | WILLIAMS BAY | 6482 |
| CASSVILLE | 0994 | GILMANTON | 2142 | MANITOWOC | 3290 | OSCEOLA | 4165 | SOMERSET | 5432 | WILMOT UHS | * |
| CEDARBURG | 1015 | GLENWOOD CITY | 2198 | MAPLE | 3297 | OSHKOSH | 4179 | SOUTH MILWAUKEE | 5439 | WINNECONNE | 6608 |
| CEDAR GROVE- | | GLIDDEN | 2205 | MARATHON CITY | 3304 | OSSEO-FAIRCHILD | 4186 | SOUTH SHORE | 4522 | WINTER | 6615 |
| BELGIUM | 1029 | GOODMAN- | | MARINETTE | 3311 | OWEN-WITHEE | 4207 | SOUTHERN DOOR CO | 5457 | WISCONSIN DELLS | 6678 |
| CENTRAL/WESTOSHA | | ARMSTRONG | 2212 | MARION | 3318 | | | SOUTHWESTERN | | WISCONSIN HEIGHTS | 0469 |
| CHETEK | 1078 | GRAFTON | 2217 | MARKESAN | 3325 | PALMYRA-EAGLE | 4221 | WISCONSIN | 2485 | WISCONSIN RAPIDS | 6685 |
| CHILTON | 1085 | GRANTON | 2226 | MARSHALL | 3332 | PARDEVILLE | 4228 | SPARTA | 5460 | WITTENBERG- | |
| CHIPPEWA FALLS | 1092 | GRANTSBURG | 2233 | MARSHFIELD | 3339 | PARK FALLS | 4242 | SPENCER | 5467 | BIRNAMWOOD | 6692 |
| CLAYTON | 1120 | GREEN BAY | 2289 | MAUSTON | 3360 | PARKVIEW | 4151 | SPOONER | 5474 | WONEWOC-UNION | |
| CLEAR LAKE | 1127 | GREENDALE | 2296 | MAYVILLE | 3367 | PECATONICA | 0490 | SPRING VALLEY | 5586 | CENTER | 6713 |
| CLINTON | 1134 | GREENFIELD | 2303 | MCFARLAND | 3381 | PEPIN | 4270 | STANLEY-BOYD | 5593 | WRIGHTSTOWN | 6734 |

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

SECTION II – SCHOOL DISTRICTS OPERATING ONLY ELEMENTARY SCHOOLS

| | | | | | | | | | | | |
|-------------------|------|-----------------|------|--------------------|------|------------------|------|--------------------|------|--------------------|------|
| BRIGHTON, #1 | 0657 | GLENDALE- | | LAKE GENEVA, JT #1 | 2885 | NORTH LAKE | 3514 | RUBICON, JT #6 | 4998 | UNION GROVE, JT #1 | 5859 |
| BRISTOL, #1 | 0665 | RIVER HILLS | 2184 | LINN, JT #4 | 3087 | NORTH LAKELAND | 0616 | SALEM | 5068 | WALWORTH, JT #1 | 6022 |
| DOVER, #1 | 1449 | HARTFORD, JT #1 | 2443 | LINN, JT #6 | 3094 | NORWAY, JT #7 | 4011 | SHARON, JT #11 | 5258 | WASHINGTON- | |
| ERIN | 1687 | HARTLAND- | | MAPLE DALE- | | PARIS, JT #1 | 4235 | SILVER LAKE, JT #1 | 5369 | CALDWELL | 6104 |
| FONTANA, JT #8 | 1870 | LAKESIDE, JT #3 | 2460 | INDIAN HILL | 1897 | RANDALL, JT #1 | 4627 | STONE BANK | 3542 | WATERFORD, JT #1 | 6113 |
| FOX POINT, JT #2 | 1890 | HERMAN, #22 | 2523 | MERTON COMMUNITY | 3528 | RAYMOND, #14 | 4686 | SWALLOW | 3510 | WHEATLAND, JT #1 | 6412 |
| FRIESS LAKE | 4843 | LAC DU | | MINOCQUA, JT #1 | 3640 | RICHFIELD, JT #1 | 4820 | TREVOR-WILMOT | 5780 | WOODRUFF, JT #1 | 6720 |
| GENEVA, JT #4 | 2044 | FLAMBEAU, #1 | 1848 | NEOSHO, JT #3 | 3913 | RICHMOND | 3122 | TWIN LAKES, #4 | 5817 | YORKVILLE, JT #2 | 6748 |
| GENOA CITY, JT #2 | 2051 | LAKE COUNTRY | 3862 | NORTH CAPE | 4690 | | | | | | |

2007 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 26.

Example: Mr. and Mrs. Smith are filing a joint return. Their taxable income on line 16 of Form 1A is \$28,653. First, they find the \$28,000 heading in the table. Then they find the \$28,600-28,700 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and the filing status column meet is \$1,577. This is the tax amount they must write on line 17 of their return.

| If Form 1A, line 16 or Form WI-Z, line 6 is – | | And you are – | |
|---|---------------|-----------------------------|------------------------|
| At least | But less than | Single or head of household | Married filing jointly |
| | | Your tax is – | |
| 28,500 | 28,600 | 1,642 | 1,570 |
| 28,600 | 28,700 | 1,648 | 1,577 |
| 28,700 | 28,800 | 1,655 | 1,583 |
| 28,800 | 28,900 | 1,661 | 1,590 |
| 28,900 | 29,000 | 1,668 | 1,596 |

| If Form 1A, line 16 or Form WI-Z, line 6 is – | | And you are – | | If Form 1A, line 16 or Form WI-Z, line 6 is – | | And you are – | | If Form 1A, line 16 or Form WI-Z, line 6 is – | | And you are – | |
|---|---------------|-----------------------------|------------------------|---|---------------|-----------------------------|------------------------|---|---------------|-----------------------------|------------------------|
| At least | But less than | Single or head of household | Married filing jointly | At least | But less than | Single or head of household | Married filing jointly | At least | But less than | Single or head of household | Married filing jointly |
| | | Your tax is – | | | | Your tax is – | | | | Your tax is – | |
| 0 | | 0 | 0 | 4,000 | | | | 8,000 | | | |
| 0 | 20 | 1 | 1 | 4,000 | 4,100 | 186 | 186 | 8,000 | 8,100 | 370 | 370 |
| 20 | 40 | 3 | 3 | 4,100 | 4,200 | 191 | 191 | 8,100 | 8,200 | 375 | 375 |
| 40 | 100 | 7 | 7 | 4,200 | 4,300 | 196 | 196 | 8,200 | 8,300 | 380 | 380 |
| 100 | 200 | 12 | 12 | 4,300 | 4,400 | 200 | 200 | 8,300 | 8,400 | 384 | 384 |
| 200 | 300 | 16 | 16 | 4,400 | 4,500 | 205 | 205 | 8,400 | 8,500 | 389 | 389 |
| 300 | 400 | 21 | 21 | 4,500 | 4,600 | 209 | 209 | 8,500 | 8,600 | 393 | 393 |
| 400 | 500 | 25 | 25 | 4,600 | 4,700 | 214 | 214 | 8,600 | 8,700 | 398 | 398 |
| 500 | 600 | 30 | 30 | 4,700 | 4,800 | 219 | 219 | 8,700 | 8,800 | 403 | 403 |
| 600 | 700 | 35 | 35 | 4,800 | 4,900 | 223 | 223 | 8,800 | 8,900 | 407 | 407 |
| 700 | 800 | 39 | 39 | 4,900 | 5,000 | 228 | 228 | 8,900 | 9,000 | 412 | 412 |
| 800 | 900 | 44 | 44 | 5,000 | | | | 9,000 | | | |
| 900 | 1,000 | | | 5,000 | 5,100 | 232 | 232 | 9,000 | 9,100 | 416 | 416 |
| 1,000 | | | | 5,100 | 5,200 | 237 | 237 | 9,100 | 9,200 | 421 | 421 |
| 1,000 | 1,100 | 48 | 48 | 5,200 | 5,300 | 242 | 242 | 9,200 | 9,300 | 426 | 426 |
| 1,100 | 1,200 | 53 | 53 | 5,300 | 5,400 | 246 | 246 | 9,300 | 9,400 | 430 | 430 |
| 1,200 | 1,300 | 58 | 58 | 5,400 | 5,500 | 251 | 251 | 9,400 | 9,500 | 435 | 435 |
| 1,300 | 1,400 | 62 | 62 | 5,500 | 5,600 | 255 | 255 | 9,500 | 9,600 | 440 | 439 |
| 1,400 | 1,500 | 67 | 67 | 5,600 | 5,700 | 260 | 260 | 9,600 | 9,700 | 446 | 444 |
| 1,500 | 1,600 | 71 | 71 | 5,700 | 5,800 | 265 | 265 | 9,700 | 9,800 | 452 | 449 |
| 1,600 | 1,700 | 76 | 76 | 5,800 | 5,900 | 269 | 269 | 9,800 | 9,900 | 458 | 453 |
| 1,700 | 1,800 | 81 | 81 | 5,900 | 6,000 | 274 | 274 | 9,900 | 10,000 | 465 | 458 |
| 1,800 | 1,900 | 85 | 85 | 6,000 | | | | 10,000 | | | |
| 1,900 | 2,000 | 90 | 90 | 6,000 | 6,100 | 278 | 278 | 10,000 | 10,100 | 471 | 462 |
| 2,000 | | | | 6,100 | 6,200 | 283 | 283 | 10,100 | 10,200 | 477 | 467 |
| 2,000 | 2,100 | 94 | 94 | 6,200 | 6,300 | 288 | 288 | 10,200 | 10,300 | 483 | 472 |
| 2,100 | 2,200 | 99 | 99 | 6,300 | 6,400 | 292 | 292 | 10,300 | 10,400 | 489 | 476 |
| 2,200 | 2,300 | 104 | 104 | 6,400 | 6,500 | 297 | 297 | 10,400 | 10,500 | 495 | 481 |
| 2,300 | 2,400 | 108 | 108 | 6,500 | 6,600 | 301 | 301 | 10,500 | 10,600 | 501 | 485 |
| 2,400 | 2,500 | 113 | 113 | 6,600 | 6,700 | 306 | 306 | 10,600 | 10,700 | 508 | 490 |
| 2,500 | 2,600 | 117 | 117 | 6,700 | 6,800 | 311 | 311 | 10,700 | 10,800 | 514 | 495 |
| 2,600 | 2,700 | 122 | 122 | 6,800 | 6,900 | 315 | 315 | 10,800 | 10,900 | 520 | 499 |
| 2,700 | 2,800 | 127 | 127 | 6,900 | 7,000 | 320 | 320 | 10,900 | 11,000 | 526 | 504 |
| 2,800 | 2,900 | 131 | 131 | 7,000 | | | | 11,000 | | | |
| 2,900 | 3,000 | 136 | 136 | 7,000 | 7,100 | 324 | 324 | 11,000 | 11,100 | 532 | 508 |
| 3,000 | | | | 7,100 | 7,200 | 329 | 329 | 11,100 | 11,200 | 538 | 513 |
| 3,000 | 3,100 | 140 | 140 | 7,200 | 7,300 | 334 | 334 | 11,200 | 11,300 | 544 | 518 |
| 3,100 | 3,200 | 145 | 145 | 7,300 | 7,400 | 338 | 338 | 11,300 | 11,400 | 551 | 522 |
| 3,200 | 3,300 | 150 | 150 | 7,400 | 7,500 | 343 | 343 | 11,400 | 11,500 | 557 | 527 |
| 3,300 | 3,400 | 154 | 154 | 7,500 | 7,600 | 347 | 347 | 11,500 | 11,600 | 563 | 531 |
| 3,400 | 3,500 | 159 | 159 | 7,600 | 7,700 | 352 | 352 | 11,600 | 11,700 | 569 | 536 |
| 3,500 | 3,600 | 163 | 163 | 7,700 | 7,800 | 357 | 357 | 11,700 | 11,800 | 575 | 541 |
| 3,600 | 3,700 | 168 | 168 | 7,800 | 7,900 | 361 | 361 | 11,800 | 11,900 | 581 | 545 |
| 3,700 | 3,800 | 173 | 173 | 7,900 | 8,000 | 366 | 366 | 11,900 | 12,000 | 588 | 550 |
| 3,800 | 3,900 | 177 | 177 | | | | | | | | |
| 3,900 | 4,000 | 182 | 182 | | | | | | | | |

continued on next page

| If Form 1A, line 16 or Form WI-Z, line 6 is – | | And you are – | | If Form 1A, line 16 or Form WI-Z, line 6 is – | | And you are – | | If Form 1A, line 16 or Form WI-Z, line 6 is – | | And you are – | |
|---|---------------|-----------------------------|------------------------|---|---------------|-----------------------------|------------------------|---|---------------|-----------------------------|------------------------|
| At least | But less than | Single or head of household | Married filing jointly | At least | But less than | Single or head of household | Married filing jointly | At least | But less than | Single or head of household | Married filing jointly |
| | | Your tax is – | | | | Your tax is – | | | | Your tax is – | |
| 12,000 | | | | 18,000 | | | | 24,000 | | | |
| 12,000 | 12,100 | 594 | 554 | 18,000 | 18,100 | 963 | 914 | 24,000 | 24,100 | 1,349 | 1,283 |
| 12,100 | 12,200 | 600 | 559 | 18,100 | 18,200 | 969 | 920 | 24,100 | 24,200 | 1,356 | 1,289 |
| 12,200 | 12,300 | 606 | 564 | 18,200 | 18,300 | 975 | 926 | 24,200 | 24,300 | 1,362 | 1,295 |
| 12,300 | 12,400 | 612 | 568 | 18,300 | 18,400 | 981 | 932 | 24,300 | 24,400 | 1,369 | 1,301 |
| 12,400 | 12,500 | 618 | 573 | 18,400 | 18,500 | 987 | 938 | 24,400 | 24,500 | 1,375 | 1,307 |
| 12,500 | 12,600 | 624 | 577 | 18,500 | 18,600 | 993 | 944 | 24,500 | 24,600 | 1,382 | 1,313 |
| 12,600 | 12,700 | 631 | 582 | 18,600 | 18,700 | 1,000 | 950 | 24,600 | 24,700 | 1,388 | 1,319 |
| 12,700 | 12,800 | 637 | 588 | 18,700 | 18,800 | 1,006 | 957 | 24,700 | 24,800 | 1,395 | 1,326 |
| 12,800 | 12,900 | 643 | 594 | 18,800 | 18,900 | 1,012 | 963 | 24,800 | 24,900 | 1,401 | 1,332 |
| 12,900 | 13,000 | 649 | 600 | 18,900 | 19,000 | 1,018 | 969 | 24,900 | 25,000 | 1,408 | 1,338 |
| 13,000 | | | | 19,000 | | | | 25,000 | | | |
| 13,000 | 13,100 | 655 | 606 | 19,000 | 19,100 | 1,024 | 975 | 25,000 | 25,100 | 1,414 | 1,344 |
| 13,100 | 13,200 | 661 | 612 | 19,100 | 19,200 | 1,031 | 981 | 25,100 | 25,200 | 1,421 | 1,350 |
| 13,200 | 13,300 | 667 | 618 | 19,200 | 19,300 | 1,037 | 987 | 25,200 | 25,300 | 1,427 | 1,356 |
| 13,300 | 13,400 | 674 | 624 | 19,300 | 19,400 | 1,044 | 993 | 25,300 | 25,400 | 1,434 | 1,362 |
| 13,400 | 13,500 | 680 | 631 | 19,400 | 19,500 | 1,050 | 1,000 | 25,400 | 25,500 | 1,440 | 1,369 |
| 13,500 | 13,600 | 686 | 637 | 19,500 | 19,600 | 1,057 | 1,006 | 25,500 | 25,600 | 1,447 | 1,375 |
| 13,600 | 13,700 | 692 | 643 | 19,600 | 19,700 | 1,063 | 1,012 | 25,600 | 25,700 | 1,453 | 1,382 |
| 13,700 | 13,800 | 698 | 649 | 19,700 | 19,800 | 1,070 | 1,018 | 25,700 | 25,800 | 1,460 | 1,388 |
| 13,800 | 13,900 | 704 | 655 | 19,800 | 19,900 | 1,076 | 1,024 | 25,800 | 25,900 | 1,466 | 1,395 |
| 13,900 | 14,000 | 711 | 661 | 19,900 | 20,000 | 1,083 | 1,030 | 25,900 | 26,000 | 1,473 | 1,401 |
| 14,000 | | | | 20,000 | | | | 26,000 | | | |
| 14,000 | 14,100 | 717 | 668 | 20,000 | 20,100 | 1,089 | 1,037 | 26,000 | 26,100 | 1,479 | 1,408 |
| 14,100 | 14,200 | 723 | 674 | 20,100 | 20,200 | 1,096 | 1,043 | 26,100 | 26,200 | 1,486 | 1,414 |
| 14,200 | 14,300 | 729 | 680 | 20,200 | 20,300 | 1,102 | 1,049 | 26,200 | 26,300 | 1,492 | 1,421 |
| 14,300 | 14,400 | 735 | 686 | 20,300 | 20,400 | 1,109 | 1,055 | 26,300 | 26,400 | 1,499 | 1,427 |
| 14,400 | 14,500 | 741 | 692 | 20,400 | 20,500 | 1,115 | 1,061 | 26,400 | 26,500 | 1,505 | 1,434 |
| 14,500 | 14,600 | 747 | 698 | 20,500 | 20,600 | 1,122 | 1,067 | 26,500 | 26,600 | 1,512 | 1,440 |
| 14,600 | 14,700 | 754 | 704 | 20,600 | 20,700 | 1,128 | 1,073 | 26,600 | 26,700 | 1,518 | 1,447 |
| 14,700 | 14,800 | 760 | 711 | 20,700 | 20,800 | 1,135 | 1,080 | 26,700 | 26,800 | 1,525 | 1,453 |
| 14,800 | 14,900 | 766 | 717 | 20,800 | 20,900 | 1,141 | 1,086 | 26,800 | 26,900 | 1,531 | 1,460 |
| 14,900 | 15,000 | 772 | 723 | 20,900 | 21,000 | 1,148 | 1,092 | 26,900 | 27,000 | 1,538 | 1,466 |
| 15,000 | | | | 21,000 | | | | 27,000 | | | |
| 15,000 | 15,100 | 778 | 729 | 21,000 | 21,100 | 1,154 | 1,098 | 27,000 | 27,100 | 1,544 | 1,473 |
| 15,100 | 15,200 | 784 | 735 | 21,100 | 21,200 | 1,161 | 1,104 | 27,100 | 27,200 | 1,551 | 1,479 |
| 15,200 | 15,300 | 790 | 741 | 21,200 | 21,300 | 1,167 | 1,110 | 27,200 | 27,300 | 1,557 | 1,486 |
| 15,300 | 15,400 | 797 | 747 | 21,300 | 21,400 | 1,174 | 1,116 | 27,300 | 27,400 | 1,564 | 1,492 |
| 15,400 | 15,500 | 803 | 754 | 21,400 | 21,500 | 1,180 | 1,123 | 27,400 | 27,500 | 1,570 | 1,499 |
| 15,500 | 15,600 | 809 | 760 | 21,500 | 21,600 | 1,187 | 1,129 | 27,500 | 27,600 | 1,577 | 1,505 |
| 15,600 | 15,700 | 815 | 766 | 21,600 | 21,700 | 1,193 | 1,135 | 27,600 | 27,700 | 1,583 | 1,512 |
| 15,700 | 15,800 | 821 | 772 | 21,700 | 21,800 | 1,200 | 1,141 | 27,700 | 27,800 | 1,590 | 1,518 |
| 15,800 | 15,900 | 827 | 778 | 21,800 | 21,900 | 1,206 | 1,147 | 27,800 | 27,900 | 1,596 | 1,525 |
| 15,900 | 16,000 | 834 | 784 | 21,900 | 22,000 | 1,213 | 1,153 | 27,900 | 28,000 | 1,603 | 1,531 |
| 16,000 | | | | 22,000 | | | | 28,000 | | | |
| 16,000 | 16,100 | 840 | 791 | 22,000 | 22,100 | 1,219 | 1,160 | 28,000 | 28,100 | 1,609 | 1,538 |
| 16,100 | 16,200 | 846 | 797 | 22,100 | 22,200 | 1,226 | 1,166 | 28,100 | 28,200 | 1,616 | 1,544 |
| 16,200 | 16,300 | 852 | 803 | 22,200 | 22,300 | 1,232 | 1,172 | 28,200 | 28,300 | 1,622 | 1,551 |
| 16,300 | 16,400 | 858 | 809 | 22,300 | 22,400 | 1,239 | 1,178 | 28,300 | 28,400 | 1,629 | 1,557 |
| 16,400 | 16,500 | 864 | 815 | 22,400 | 22,500 | 1,245 | 1,184 | 28,400 | 28,500 | 1,635 | 1,564 |
| 16,500 | 16,600 | 870 | 821 | 22,500 | 22,600 | 1,252 | 1,190 | 28,500 | 28,600 | 1,642 | 1,570 |
| 16,600 | 16,700 | 877 | 827 | 22,600 | 22,700 | 1,258 | 1,196 | 28,600 | 28,700 | 1,648 | 1,577 |
| 16,700 | 16,800 | 883 | 834 | 22,700 | 22,800 | 1,265 | 1,203 | 28,700 | 28,800 | 1,655 | 1,583 |
| 16,800 | 16,900 | 889 | 840 | 22,800 | 22,900 | 1,271 | 1,209 | 28,800 | 28,900 | 1,661 | 1,590 |
| 16,900 | 17,000 | 895 | 846 | 22,900 | 23,000 | 1,278 | 1,215 | 28,900 | 29,000 | 1,668 | 1,596 |
| 17,000 | | | | 23,000 | | | | 29,000 | | | |
| 17,000 | 17,100 | 901 | 852 | 23,000 | 23,100 | 1,284 | 1,221 | 29,000 | 29,100 | 1,674 | 1,603 |
| 17,100 | 17,200 | 907 | 858 | 23,100 | 23,200 | 1,291 | 1,227 | 29,100 | 29,200 | 1,681 | 1,609 |
| 17,200 | 17,300 | 913 | 864 | 23,200 | 23,300 | 1,297 | 1,233 | 29,200 | 29,300 | 1,687 | 1,616 |
| 17,300 | 17,400 | 920 | 870 | 23,300 | 23,400 | 1,304 | 1,239 | 29,300 | 29,400 | 1,694 | 1,622 |
| 17,400 | 17,500 | 926 | 877 | 23,400 | 23,500 | 1,310 | 1,246 | 29,400 | 29,500 | 1,700 | 1,629 |
| 17,500 | 17,600 | 932 | 883 | 23,500 | 23,600 | 1,317 | 1,252 | 29,500 | 29,600 | 1,707 | 1,635 |
| 17,600 | 17,700 | 938 | 889 | 23,600 | 23,700 | 1,323 | 1,258 | 29,600 | 29,700 | 1,713 | 1,642 |
| 17,700 | 17,800 | 944 | 895 | 23,700 | 23,800 | 1,330 | 1,264 | 29,700 | 29,800 | 1,720 | 1,648 |
| 17,800 | 17,900 | 950 | 901 | 23,800 | 23,900 | 1,336 | 1,270 | 29,800 | 29,900 | 1,726 | 1,655 |
| 17,900 | 18,000 | 957 | 907 | 23,900 | 24,000 | 1,343 | 1,276 | 29,900 | 30,000 | 1,733 | 1,661 |

2007 Tax Table for Forms 1A and WI-Z Filers – continued

| If Form 1A, line 16 or Form WI-Z, line 6 is – | | And you are – | | If Form 1A, line 16 or Form WI-Z, line 6 is – | | And you are – | | If Form 1A, line 16 or Form WI-Z, line 6 is – | | And you are – | |
|---|---------------|-----------------------------|------------------------|---|---------------|-----------------------------|------------------------|---|---------------|-----------------------------|------------------------|
| At least | But less than | Single or head of household | Married filing jointly | At least | But less than | Single or head of household | Married filing jointly | At least | But less than | Single or head of household | Married filing jointly |
| | | Your tax is – | | | | Your tax is – | | | | Your tax is – | |
| 30,000 | | | | 36,000 | | | | 42,000 | | | |
| 30,000 | 30,100 | 1,739 | 1,668 | 36,000 | 36,100 | 2,129 | 2,058 | 42,000 | 42,100 | 2,519 | 2,448 |
| 30,100 | 30,200 | 1,746 | 1,674 | 36,100 | 36,200 | 2,136 | 2,064 | 42,100 | 42,200 | 2,526 | 2,454 |
| 30,200 | 30,300 | 1,752 | 1,681 | 36,200 | 36,300 | 2,142 | 2,071 | 42,200 | 42,300 | 2,532 | 2,461 |
| 30,300 | 30,400 | 1,759 | 1,687 | 36,300 | 36,400 | 2,149 | 2,077 | 42,300 | 42,400 | 2,539 | 2,467 |
| 30,400 | 30,500 | 1,765 | 1,694 | 36,400 | 36,500 | 2,155 | 2,084 | 42,400 | 42,500 | 2,545 | 2,474 |
| 30,500 | 30,600 | 1,772 | 1,700 | 36,500 | 36,600 | 2,162 | 2,090 | 42,500 | 42,600 | 2,552 | 2,480 |
| 30,600 | 30,700 | 1,778 | 1,707 | 36,600 | 36,700 | 2,168 | 2,097 | 42,600 | 42,700 | 2,558 | 2,487 |
| 30,700 | 30,800 | 1,785 | 1,713 | 36,700 | 36,800 | 2,175 | 2,103 | 42,700 | 42,800 | 2,565 | 2,493 |
| 30,800 | 30,900 | 1,791 | 1,720 | 36,800 | 36,900 | 2,181 | 2,110 | 42,800 | 42,900 | 2,571 | 2,500 |
| 30,900 | 31,000 | 1,798 | 1,726 | 36,900 | 37,000 | 2,188 | 2,116 | 42,900 | 43,000 | 2,578 | 2,506 |
| 31,000 | | | | 37,000 | | | | 43,000 | | | |
| 31,000 | 31,100 | 1,804 | 1,733 | 37,000 | 37,100 | 2,194 | 2,123 | 43,000 | 43,100 | 2,584 | 2,513 |
| 31,100 | 31,200 | 1,811 | 1,739 | 37,100 | 37,200 | 2,201 | 2,129 | 43,100 | 43,200 | 2,591 | 2,519 |
| 31,200 | 31,300 | 1,817 | 1,746 | 37,200 | 37,300 | 2,207 | 2,136 | 43,200 | 43,300 | 2,597 | 2,526 |
| 31,300 | 31,400 | 1,824 | 1,752 | 37,300 | 37,400 | 2,214 | 2,142 | 43,300 | 43,400 | 2,604 | 2,532 |
| 31,400 | 31,500 | 1,830 | 1,759 | 37,400 | 37,500 | 2,220 | 2,149 | 43,400 | 43,500 | 2,610 | 2,539 |
| 31,500 | 31,600 | 1,837 | 1,765 | 37,500 | 37,600 | 2,227 | 2,155 | 43,500 | 43,600 | 2,617 | 2,545 |
| 31,600 | 31,700 | 1,843 | 1,772 | 37,600 | 37,700 | 2,233 | 2,162 | 43,600 | 43,700 | 2,623 | 2,552 |
| 31,700 | 31,800 | 1,850 | 1,778 | 37,700 | 37,800 | 2,240 | 2,168 | 43,700 | 43,800 | 2,630 | 2,558 |
| 31,800 | 31,900 | 1,856 | 1,785 | 37,800 | 37,900 | 2,246 | 2,175 | 43,800 | 43,900 | 2,636 | 2,565 |
| 31,900 | 32,000 | 1,863 | 1,791 | 37,900 | 38,000 | 2,253 | 2,181 | 43,900 | 44,000 | 2,643 | 2,571 |
| 32,000 | | | | 38,000 | | | | 44,000 | | | |
| 32,000 | 32,100 | 1,869 | 1,798 | 38,000 | 38,100 | 2,259 | 2,188 | 44,000 | 44,100 | 2,649 | 2,578 |
| 32,100 | 32,200 | 1,876 | 1,804 | 38,100 | 38,200 | 2,266 | 2,194 | 44,100 | 44,200 | 2,656 | 2,584 |
| 32,200 | 32,300 | 1,882 | 1,811 | 38,200 | 38,300 | 2,272 | 2,201 | 44,200 | 44,300 | 2,662 | 2,591 |
| 32,300 | 32,400 | 1,889 | 1,817 | 38,300 | 38,400 | 2,279 | 2,207 | 44,300 | 44,400 | 2,669 | 2,597 |
| 32,400 | 32,500 | 1,895 | 1,824 | 38,400 | 38,500 | 2,285 | 2,214 | 44,400 | 44,500 | 2,675 | 2,604 |
| 32,500 | 32,600 | 1,902 | 1,830 | 38,500 | 38,600 | 2,292 | 2,220 | 44,500 | 44,600 | 2,682 | 2,610 |
| 32,600 | 32,700 | 1,908 | 1,837 | 38,600 | 38,700 | 2,298 | 2,227 | 44,600 | 44,700 | 2,688 | 2,617 |
| 32,700 | 32,800 | 1,915 | 1,843 | 38,700 | 38,800 | 2,305 | 2,233 | 44,700 | 44,800 | 2,695 | 2,623 |
| 32,800 | 32,900 | 1,921 | 1,850 | 38,800 | 38,900 | 2,311 | 2,240 | 44,800 | 44,900 | 2,701 | 2,630 |
| 32,900 | 33,000 | 1,928 | 1,856 | 38,900 | 39,000 | 2,318 | 2,246 | 44,900 | 45,000 | 2,708 | 2,636 |
| 33,000 | | | | 39,000 | | | | 45,000 | | | |
| 33,000 | 33,100 | 1,934 | 1,863 | 39,000 | 39,100 | 2,324 | 2,253 | 45,000 | 45,100 | 2,714 | 2,643 |
| 33,100 | 33,200 | 1,941 | 1,869 | 39,100 | 39,200 | 2,331 | 2,259 | 45,100 | 45,200 | 2,721 | 2,649 |
| 33,200 | 33,300 | 1,947 | 1,876 | 39,200 | 39,300 | 2,337 | 2,266 | 45,200 | 45,300 | 2,727 | 2,656 |
| 33,300 | 33,400 | 1,954 | 1,882 | 39,300 | 39,400 | 2,344 | 2,272 | 45,300 | 45,400 | 2,734 | 2,662 |
| 33,400 | 33,500 | 1,960 | 1,889 | 39,400 | 39,500 | 2,350 | 2,279 | 45,400 | 45,500 | 2,740 | 2,669 |
| 33,500 | 33,600 | 1,967 | 1,895 | 39,500 | 39,600 | 2,357 | 2,285 | 45,500 | 45,600 | 2,747 | 2,675 |
| 33,600 | 33,700 | 1,973 | 1,902 | 39,600 | 39,700 | 2,363 | 2,292 | 45,600 | 45,700 | 2,753 | 2,682 |
| 33,700 | 33,800 | 1,980 | 1,908 | 39,700 | 39,800 | 2,370 | 2,298 | 45,700 | 45,800 | 2,760 | 2,688 |
| 33,800 | 33,900 | 1,986 | 1,915 | 39,800 | 39,900 | 2,376 | 2,305 | 45,800 | 45,900 | 2,766 | 2,695 |
| 33,900 | 34,000 | 1,993 | 1,921 | 39,900 | 40,000 | 2,383 | 2,311 | 45,900 | 46,000 | 2,773 | 2,701 |
| 34,000 | | | | 40,000 | | | | 46,000 | | | |
| 34,000 | 34,100 | 1,999 | 1,928 | 40,000 | 40,100 | 2,389 | 2,318 | 46,000 | 46,100 | 2,779 | 2,708 |
| 34,100 | 34,200 | 2,006 | 1,934 | 40,100 | 40,200 | 2,396 | 2,324 | 46,100 | 46,200 | 2,786 | 2,714 |
| 34,200 | 34,300 | 2,012 | 1,941 | 40,200 | 40,300 | 2,402 | 2,331 | 46,200 | 46,300 | 2,792 | 2,721 |
| 34,300 | 34,400 | 2,019 | 1,947 | 40,300 | 40,400 | 2,409 | 2,337 | 46,300 | 46,400 | 2,799 | 2,727 |
| 34,400 | 34,500 | 2,025 | 1,954 | 40,400 | 40,500 | 2,415 | 2,344 | 46,400 | 46,500 | 2,805 | 2,734 |
| 34,500 | 34,600 | 2,032 | 1,960 | 40,500 | 40,600 | 2,422 | 2,350 | 46,500 | 46,600 | 2,812 | 2,740 |
| 34,600 | 34,700 | 2,038 | 1,967 | 40,600 | 40,700 | 2,428 | 2,357 | 46,600 | 46,700 | 2,818 | 2,747 |
| 34,700 | 34,800 | 2,045 | 1,973 | 40,700 | 40,800 | 2,435 | 2,363 | 46,700 | 46,800 | 2,825 | 2,753 |
| 34,800 | 34,900 | 2,051 | 1,980 | 40,800 | 40,900 | 2,441 | 2,370 | 46,800 | 46,900 | 2,831 | 2,760 |
| 34,900 | 35,000 | 2,058 | 1,986 | 40,900 | 41,000 | 2,448 | 2,376 | 46,900 | 47,000 | 2,838 | 2,766 |
| 35,000 | | | | 41,000 | | | | 47,000 | | | |
| 35,000 | 35,100 | 2,064 | 1,993 | 41,000 | 41,100 | 2,454 | 2,383 | 47,000 | 47,100 | 2,844 | 2,773 |
| 35,100 | 35,200 | 2,071 | 1,999 | 41,100 | 41,200 | 2,461 | 2,389 | 47,100 | 47,200 | 2,851 | 2,779 |
| 35,200 | 35,300 | 2,077 | 2,006 | 41,200 | 41,300 | 2,467 | 2,396 | 47,200 | 47,300 | 2,857 | 2,786 |
| 35,300 | 35,400 | 2,084 | 2,012 | 41,300 | 41,400 | 2,474 | 2,402 | 47,300 | 47,400 | 2,864 | 2,792 |
| 35,400 | 35,500 | 2,090 | 2,019 | 41,400 | 41,500 | 2,480 | 2,409 | 47,400 | 47,500 | 2,870 | 2,799 |
| 35,500 | 35,600 | 2,097 | 2,025 | 41,500 | 41,600 | 2,487 | 2,415 | 47,500 | 47,600 | 2,877 | 2,805 |
| 35,600 | 35,700 | 2,103 | 2,032 | 41,600 | 41,700 | 2,493 | 2,422 | 47,600 | 47,700 | 2,883 | 2,812 |
| 35,700 | 35,800 | 2,110 | 2,038 | 41,700 | 41,800 | 2,500 | 2,428 | 47,700 | 47,800 | 2,890 | 2,818 |
| 35,800 | 35,900 | 2,116 | 2,045 | 41,800 | 41,900 | 2,506 | 2,435 | 47,800 | 47,900 | 2,896 | 2,825 |
| 35,900 | 36,000 | 2,123 | 2,051 | 41,900 | 42,000 | 2,513 | 2,441 | 47,900 | 48,000 | 2,903 | 2,831 |

continued on next page

| If Form 1A, line 16 or Form WI-Z, line 6 is – | | And you are – | | If Form 1A, line 16 or Form WI-Z, line 6 is – | | And you are – | | If Form 1A, line 16 or Form WI-Z, line 6 is – | | And you are – | |
|---|---------------|-----------------------------|------------------------|---|---------------|-----------------------------|------------------------|---|---------------|-----------------------------|------------------------|
| At least | But less than | Single or head of household | Married filing jointly | At least | But less than | Single or head of household | Married filing jointly | At least | But less than | Single or head of household | Married filing jointly |
| | | Your tax is – | | | | Your tax is – | | | | Your tax is – | |
| 48,000 | | | | 54,000 | | | | 60,000 | | | |
| 48,000 | 48,100 | 2,909 | 2,838 | 54,000 | 54,100 | 3,299 | 3,228 | 60,000 | 60,100 | 3,689 | 3,618 |
| 48,100 | 48,200 | 2,916 | 2,844 | 54,100 | 54,200 | 3,306 | 3,234 | 60,100 | 60,200 | 3,696 | 3,624 |
| 48,200 | 48,300 | 2,922 | 2,851 | 54,200 | 54,300 | 3,312 | 3,241 | 60,200 | 60,300 | 3,702 | 3,631 |
| 48,300 | 48,400 | 2,929 | 2,857 | 54,300 | 54,400 | 3,319 | 3,247 | 60,300 | 60,400 | 3,709 | 3,637 |
| 48,400 | 48,500 | 2,935 | 2,864 | 54,400 | 54,500 | 3,325 | 3,254 | 60,400 | 60,500 | 3,715 | 3,644 |
| 48,500 | 48,600 | 2,942 | 2,870 | 54,500 | 54,600 | 3,332 | 3,260 | 60,500 | 60,600 | 3,722 | 3,650 |
| 48,600 | 48,700 | 2,948 | 2,877 | 54,600 | 54,700 | 3,338 | 3,267 | 60,600 | 60,700 | 3,728 | 3,657 |
| 48,700 | 48,800 | 2,955 | 2,883 | 54,700 | 54,800 | 3,345 | 3,273 | 60,700 | 60,800 | 3,735 | 3,663 |
| 48,800 | 48,900 | 2,961 | 2,890 | 54,800 | 54,900 | 3,351 | 3,280 | 60,800 | 60,900 | 3,741 | 3,670 |
| 48,900 | 49,000 | 2,968 | 2,896 | 54,900 | 55,000 | 3,358 | 3,286 | 60,900 | 61,000 | 3,748 | 3,676 |
| 49,000 | | | | 55,000 | | | | 61,000 | | | |
| 49,000 | 49,100 | 2,974 | 2,903 | 55,000 | 55,100 | 3,364 | 3,293 | 61,000 | 61,100 | 3,754 | 3,683 |
| 49,100 | 49,200 | 2,981 | 2,909 | 55,100 | 55,200 | 3,371 | 3,299 | 61,100 | 61,200 | 3,761 | 3,689 |
| 49,200 | 49,300 | 2,987 | 2,916 | 55,200 | 55,300 | 3,377 | 3,306 | 61,200 | 61,300 | 3,767 | 3,696 |
| 49,300 | 49,400 | 2,994 | 2,922 | 55,300 | 55,400 | 3,384 | 3,312 | 61,300 | 61,400 | 3,774 | 3,702 |
| 49,400 | 49,500 | 3,000 | 2,929 | 55,400 | 55,500 | 3,390 | 3,319 | 61,400 | 61,500 | 3,780 | 3,709 |
| 49,500 | 49,600 | 3,007 | 2,935 | 55,500 | 55,600 | 3,397 | 3,325 | 61,500 | 61,600 | 3,787 | 3,715 |
| 49,600 | 49,700 | 3,013 | 2,942 | 55,600 | 55,700 | 3,403 | 3,332 | 61,600 | 61,700 | 3,793 | 3,722 |
| 49,700 | 49,800 | 3,020 | 2,948 | 55,700 | 55,800 | 3,410 | 3,338 | 61,700 | 61,800 | 3,800 | 3,728 |
| 49,800 | 49,900 | 3,026 | 2,955 | 55,800 | 55,900 | 3,416 | 3,345 | 61,800 | 61,900 | 3,806 | 3,735 |
| 49,900 | 50,000 | 3,033 | 2,961 | 55,900 | 56,000 | 3,423 | 3,351 | 61,900 | 62,000 | 3,813 | 3,741 |
| 50,000 | | | | 56,000 | | | | 62,000 | | | |
| 50,000 | 50,100 | 3,039 | 2,968 | 56,000 | 56,100 | 3,429 | 3,358 | 62,000 | 62,100 | 3,819 | 3,748 |
| 50,100 | 50,200 | 3,046 | 2,974 | 56,100 | 56,200 | 3,436 | 3,364 | 62,100 | 62,200 | 3,826 | 3,754 |
| 50,200 | 50,300 | 3,052 | 2,981 | 56,200 | 56,300 | 3,442 | 3,371 | 62,200 | 62,300 | 3,832 | 3,761 |
| 50,300 | 50,400 | 3,059 | 2,987 | 56,300 | 56,400 | 3,449 | 3,377 | 62,300 | 62,400 | 3,839 | 3,767 |
| 50,400 | 50,500 | 3,065 | 2,994 | 56,400 | 56,500 | 3,455 | 3,384 | 62,400 | 62,500 | 3,845 | 3,774 |
| 50,500 | 50,600 | 3,072 | 3,000 | 56,500 | 56,600 | 3,462 | 3,390 | 62,500 | 62,600 | 3,852 | 3,780 |
| 50,600 | 50,700 | 3,078 | 3,007 | 56,600 | 56,700 | 3,468 | 3,397 | 62,600 | 62,700 | 3,858 | 3,787 |
| 50,700 | 50,800 | 3,085 | 3,013 | 56,700 | 56,800 | 3,475 | 3,403 | 62,700 | 62,800 | 3,865 | 3,793 |
| 50,800 | 50,900 | 3,091 | 3,020 | 56,800 | 56,900 | 3,481 | 3,410 | 62,800 | 62,900 | 3,871 | 3,800 |
| 50,900 | 51,000 | 3,098 | 3,026 | 56,900 | 57,000 | 3,488 | 3,416 | 62,900 | 63,000 | 3,878 | 3,806 |
| 51,000 | | | | 57,000 | | | | 63,000 | | | |
| 51,000 | 51,100 | 3,104 | 3,033 | 57,000 | 57,100 | 3,494 | 3,423 | 63,000 | 63,100 | 3,884 | 3,813 |
| 51,100 | 51,200 | 3,111 | 3,039 | 57,100 | 57,200 | 3,501 | 3,429 | 63,100 | 63,200 | 3,891 | 3,819 |
| 51,200 | 51,300 | 3,117 | 3,046 | 57,200 | 57,300 | 3,507 | 3,436 | 63,200 | 63,300 | 3,897 | 3,826 |
| 51,300 | 51,400 | 3,124 | 3,052 | 57,300 | 57,400 | 3,514 | 3,442 | 63,300 | 63,400 | 3,904 | 3,832 |
| 51,400 | 51,500 | 3,130 | 3,059 | 57,400 | 57,500 | 3,520 | 3,449 | 63,400 | 63,500 | 3,910 | 3,839 |
| 51,500 | 51,600 | 3,137 | 3,065 | 57,500 | 57,600 | 3,527 | 3,455 | 63,500 | 63,600 | 3,917 | 3,845 |
| 51,600 | 51,700 | 3,143 | 3,072 | 57,600 | 57,700 | 3,533 | 3,462 | 63,600 | 63,700 | 3,923 | 3,852 |
| 51,700 | 51,800 | 3,150 | 3,078 | 57,700 | 57,800 | 3,540 | 3,468 | 63,700 | 63,800 | 3,930 | 3,858 |
| 51,800 | 51,900 | 3,156 | 3,085 | 57,800 | 57,900 | 3,546 | 3,475 | 63,800 | 63,900 | 3,936 | 3,865 |
| 51,900 | 52,000 | 3,163 | 3,091 | 57,900 | 58,000 | 3,553 | 3,481 | 63,900 | 64,000 | 3,943 | 3,871 |
| 52,000 | | | | 58,000 | | | | 64,000 | | | |
| 52,000 | 52,100 | 3,169 | 3,098 | 58,000 | 58,100 | 3,559 | 3,488 | 64,000 | 64,100 | 3,949 | 3,878 |
| 52,100 | 52,200 | 3,176 | 3,104 | 58,100 | 58,200 | 3,566 | 3,494 | 64,100 | 64,200 | 3,956 | 3,884 |
| 52,200 | 52,300 | 3,182 | 3,111 | 58,200 | 58,300 | 3,572 | 3,501 | 64,200 | 64,300 | 3,962 | 3,891 |
| 52,300 | 52,400 | 3,189 | 3,117 | 58,300 | 58,400 | 3,579 | 3,507 | 64,300 | 64,400 | 3,969 | 3,897 |
| 52,400 | 52,500 | 3,195 | 3,124 | 58,400 | 58,500 | 3,585 | 3,514 | 64,400 | 64,500 | 3,975 | 3,904 |
| 52,500 | 52,600 | 3,202 | 3,130 | 58,500 | 58,600 | 3,592 | 3,520 | 64,500 | 64,600 | 3,982 | 3,910 |
| 52,600 | 52,700 | 3,208 | 3,137 | 58,600 | 58,700 | 3,598 | 3,527 | 64,600 | 64,700 | 3,988 | 3,917 |
| 52,700 | 52,800 | 3,215 | 3,143 | 58,700 | 58,800 | 3,605 | 3,533 | 64,700 | 64,800 | 3,995 | 3,923 |
| 52,800 | 52,900 | 3,221 | 3,150 | 58,800 | 58,900 | 3,611 | 3,540 | 64,800 | 64,900 | 4,001 | 3,930 |
| 52,900 | 53,000 | 3,228 | 3,156 | 58,900 | 59,000 | 3,618 | 3,546 | 64,900 | 65,000 | 4,008 | 3,936 |
| 53,000 | | | | 59,000 | | | | 65,000 | | | |
| 53,000 | 53,100 | 3,234 | 3,163 | 59,000 | 59,100 | 3,624 | 3,553 | 65,000 | 65,100 | 4,014 | 3,943 |
| 53,100 | 53,200 | 3,241 | 3,169 | 59,100 | 59,200 | 3,631 | 3,559 | 65,100 | 65,200 | 4,021 | 3,949 |
| 53,200 | 53,300 | 3,247 | 3,176 | 59,200 | 59,300 | 3,637 | 3,566 | 65,200 | 65,300 | 4,027 | 3,956 |
| 53,300 | 53,400 | 3,254 | 3,182 | 59,300 | 59,400 | 3,644 | 3,572 | 65,300 | 65,400 | 4,034 | 3,962 |
| 53,400 | 53,500 | 3,260 | 3,189 | 59,400 | 59,500 | 3,650 | 3,579 | 65,400 | 65,500 | 4,040 | 3,969 |
| 53,500 | 53,600 | 3,267 | 3,195 | 59,500 | 59,600 | 3,657 | 3,585 | 65,500 | 65,600 | 4,047 | 3,975 |
| 53,600 | 53,700 | 3,273 | 3,202 | 59,600 | 59,700 | 3,663 | 3,592 | 65,600 | 65,700 | 4,053 | 3,982 |
| 53,700 | 53,800 | 3,280 | 3,208 | 59,700 | 59,800 | 3,670 | 3,598 | 65,700 | 65,800 | 4,060 | 3,988 |
| 53,800 | 53,900 | 3,286 | 3,215 | 59,800 | 59,900 | 3,676 | 3,605 | 65,800 | 65,900 | 4,066 | 3,995 |
| 53,900 | 54,000 | 3,293 | 3,221 | 59,900 | 60,000 | 3,683 | 3,611 | 65,900 | 66,000 | 4,073 | 4,001 |

2007 Tax Table for Forms 1A and WI-Z Filers – continued

| If Form 1A, line 16 or Form WI-Z, line 6 is – | | And you are – | | If Form 1A, line 16 or Form WI-Z, line 6 is – | | And you are – | | If Form 1A, line 16 or Form WI-Z, line 6 is – | | And you are – | |
|---|---------------|-----------------------------|------------------------|---|---------------|-----------------------------|------------------------|---|---------------|-----------------------------|------------------------|
| At least | But less than | Single or head of household | Married filing jointly | At least | But less than | Single or head of household | Married filing jointly | At least | But less than | Single or head of household | Married filing jointly |
| | | Your tax is – | | | | Your tax is – | | | | Your tax is – | |
| 66,000 | | | | 72,000 | | | | 78,000 | | | |
| 66,000 | 66,100 | 4,079 | 4,008 | 72,000 | 72,100 | 4,469 | 4,398 | 78,000 | 78,100 | 4,859 | 4,788 |
| 66,100 | 66,200 | 4,086 | 4,014 | 72,100 | 72,200 | 4,476 | 4,404 | 78,100 | 78,200 | 4,866 | 4,794 |
| 66,200 | 66,300 | 4,092 | 4,021 | 72,200 | 72,300 | 4,482 | 4,411 | 78,200 | 78,300 | 4,872 | 4,801 |
| 66,300 | 66,400 | 4,099 | 4,027 | 72,300 | 72,400 | 4,489 | 4,417 | 78,300 | 78,400 | 4,879 | 4,807 |
| 66,400 | 66,500 | 4,105 | 4,034 | 72,400 | 72,500 | 4,495 | 4,424 | 78,400 | 78,500 | 4,885 | 4,814 |
| 66,500 | 66,600 | 4,112 | 4,040 | 72,500 | 72,600 | 4,502 | 4,430 | 78,500 | 78,600 | 4,892 | 4,820 |
| 66,600 | 66,700 | 4,118 | 4,047 | 72,600 | 72,700 | 4,508 | 4,437 | 78,600 | 78,700 | 4,898 | 4,827 |
| 66,700 | 66,800 | 4,125 | 4,053 | 72,700 | 72,800 | 4,515 | 4,443 | 78,700 | 78,800 | 4,905 | 4,833 |
| 66,800 | 66,900 | 4,131 | 4,060 | 72,800 | 72,900 | 4,521 | 4,450 | 78,800 | 78,900 | 4,911 | 4,840 |
| 66,900 | 67,000 | 4,138 | 4,066 | 72,900 | 73,000 | 4,528 | 4,456 | 78,900 | 79,000 | 4,918 | 4,846 |
| 67,000 | | | | 73,000 | | | | 79,000 | | | |
| 67,000 | 67,100 | 4,144 | 4,073 | 73,000 | 73,100 | 4,534 | 4,463 | 79,000 | 79,100 | 4,924 | 4,853 |
| 67,100 | 67,200 | 4,151 | 4,079 | 73,100 | 73,200 | 4,541 | 4,469 | 79,100 | 79,200 | 4,931 | 4,859 |
| 67,200 | 67,300 | 4,157 | 4,086 | 73,200 | 73,300 | 4,547 | 4,476 | 79,200 | 79,300 | 4,937 | 4,866 |
| 67,300 | 67,400 | 4,164 | 4,092 | 73,300 | 73,400 | 4,554 | 4,482 | 79,300 | 79,400 | 4,944 | 4,872 |
| 67,400 | 67,500 | 4,170 | 4,099 | 73,400 | 73,500 | 4,560 | 4,489 | 79,400 | 79,500 | 4,950 | 4,879 |
| 67,500 | 67,600 | 4,177 | 4,105 | 73,500 | 73,600 | 4,567 | 4,495 | 79,500 | 79,600 | 4,957 | 4,885 |
| 67,600 | 67,700 | 4,183 | 4,112 | 73,600 | 73,700 | 4,573 | 4,502 | 79,600 | 79,700 | 4,963 | 4,892 |
| 67,700 | 67,800 | 4,190 | 4,118 | 73,700 | 73,800 | 4,580 | 4,508 | 79,700 | 79,800 | 4,970 | 4,898 |
| 67,800 | 67,900 | 4,196 | 4,125 | 73,800 | 73,900 | 4,586 | 4,515 | 79,800 | 79,900 | 4,976 | 4,905 |
| 67,900 | 68,000 | 4,203 | 4,131 | 73,900 | 74,000 | 4,593 | 4,521 | 79,900 | 80,000 | 4,983 | 4,911 |
| 68,000 | | | | 74,000 | | | | 80,000 | | | |
| 68,000 | 68,100 | 4,209 | 4,138 | 74,000 | 74,100 | 4,599 | 4,528 | 80,000 | 80,100 | 4,989 | 4,918 |
| 68,100 | 68,200 | 4,216 | 4,144 | 74,100 | 74,200 | 4,606 | 4,534 | 80,100 | 80,200 | 4,996 | 4,924 |
| 68,200 | 68,300 | 4,222 | 4,151 | 74,200 | 74,300 | 4,612 | 4,541 | 80,200 | 80,300 | 5,002 | 4,931 |
| 68,300 | 68,400 | 4,229 | 4,157 | 74,300 | 74,400 | 4,619 | 4,547 | 80,300 | 80,400 | 5,009 | 4,937 |
| 68,400 | 68,500 | 4,235 | 4,164 | 74,400 | 74,500 | 4,625 | 4,554 | 80,400 | 80,500 | 5,015 | 4,944 |
| 68,500 | 68,600 | 4,242 | 4,170 | 74,500 | 74,600 | 4,632 | 4,560 | 80,500 | 80,600 | 5,022 | 4,950 |
| 68,600 | 68,700 | 4,248 | 4,177 | 74,600 | 74,700 | 4,638 | 4,567 | 80,600 | 80,700 | 5,028 | 4,957 |
| 68,700 | 68,800 | 4,255 | 4,183 | 74,700 | 74,800 | 4,645 | 4,573 | 80,700 | 80,800 | 5,035 | 4,963 |
| 68,800 | 68,900 | 4,261 | 4,190 | 74,800 | 74,900 | 4,651 | 4,580 | 80,800 | 80,900 | 5,041 | 4,970 |
| 68,900 | 69,000 | 4,268 | 4,196 | 74,900 | 75,000 | 4,658 | 4,586 | 80,900 | 81,000 | 5,048 | 4,976 |
| 69,000 | | | | 75,000 | | | | 81,000 | | | |
| 69,000 | 69,100 | 4,274 | 4,203 | 75,000 | 75,100 | 4,664 | 4,593 | 81,000 | 81,100 | 5,054 | 4,983 |
| 69,100 | 69,200 | 4,281 | 4,209 | 75,100 | 75,200 | 4,671 | 4,599 | 81,100 | 81,200 | 5,061 | 4,989 |
| 69,200 | 69,300 | 4,287 | 4,216 | 75,200 | 75,300 | 4,677 | 4,606 | 81,200 | 81,300 | 5,067 | 4,996 |
| 69,300 | 69,400 | 4,294 | 4,222 | 75,300 | 75,400 | 4,684 | 4,612 | 81,300 | 81,400 | 5,074 | 5,002 |
| 69,400 | 69,500 | 4,300 | 4,229 | 75,400 | 75,500 | 4,690 | 4,619 | 81,400 | 81,500 | 5,080 | 5,009 |
| 69,500 | 69,600 | 4,307 | 4,235 | 75,500 | 75,600 | 4,697 | 4,625 | 81,500 | 81,600 | 5,087 | 5,015 |
| 69,600 | 69,700 | 4,313 | 4,242 | 75,600 | 75,700 | 4,703 | 4,632 | 81,600 | 81,700 | 5,093 | 5,022 |
| 69,700 | 69,800 | 4,320 | 4,248 | 75,700 | 75,800 | 4,710 | 4,638 | 81,700 | 81,800 | 5,100 | 5,028 |
| 69,800 | 69,900 | 4,326 | 4,255 | 75,800 | 75,900 | 4,716 | 4,645 | 81,800 | 81,900 | 5,106 | 5,035 |
| 69,900 | 70,000 | 4,333 | 4,261 | 75,900 | 76,000 | 4,723 | 4,651 | 81,900 | 82,000 | 5,113 | 5,041 |
| 70,000 | | | | 76,000 | | | | 82,000 | | | |
| 70,000 | 70,100 | 4,339 | 4,268 | 76,000 | 76,100 | 4,729 | 4,658 | 82,000 | 82,100 | 5,119 | 5,048 |
| 70,100 | 70,200 | 4,346 | 4,274 | 76,100 | 76,200 | 4,736 | 4,664 | 82,100 | 82,200 | 5,126 | 5,054 |
| 70,200 | 70,300 | 4,352 | 4,281 | 76,200 | 76,300 | 4,742 | 4,671 | 82,200 | 82,300 | 5,132 | 5,061 |
| 70,300 | 70,400 | 4,359 | 4,287 | 76,300 | 76,400 | 4,749 | 4,677 | 82,300 | 82,400 | 5,139 | 5,067 |
| 70,400 | 70,500 | 4,365 | 4,294 | 76,400 | 76,500 | 4,755 | 4,684 | 82,400 | 82,500 | 5,145 | 5,074 |
| 70,500 | 70,600 | 4,372 | 4,300 | 76,500 | 76,600 | 4,762 | 4,690 | 82,500 | 82,600 | 5,152 | 5,080 |
| 70,600 | 70,700 | 4,378 | 4,307 | 76,600 | 76,700 | 4,768 | 4,697 | 82,600 | 82,700 | 5,158 | 5,087 |
| 70,700 | 70,800 | 4,385 | 4,313 | 76,700 | 76,800 | 4,775 | 4,703 | 82,700 | 82,800 | 5,165 | 5,093 |
| 70,800 | 70,900 | 4,391 | 4,320 | 76,800 | 76,900 | 4,781 | 4,710 | 82,800 | 82,900 | 5,171 | 5,100 |
| 70,900 | 71,000 | 4,398 | 4,326 | 76,900 | 77,000 | 4,788 | 4,716 | 82,900 | 83,000 | 5,178 | 5,106 |
| 71,000 | | | | 77,000 | | | | 83,000 | | | |
| 71,000 | 71,100 | 4,404 | 4,333 | 77,000 | 77,100 | 4,794 | 4,723 | 83,000 | 83,100 | 5,184 | 5,113 |
| 71,100 | 71,200 | 4,411 | 4,339 | 77,100 | 77,200 | 4,801 | 4,729 | 83,100 | 83,200 | 5,191 | 5,119 |
| 71,200 | 71,300 | 4,417 | 4,346 | 77,200 | 77,300 | 4,807 | 4,736 | 83,200 | 83,300 | 5,197 | 5,126 |
| 71,300 | 71,400 | 4,424 | 4,352 | 77,300 | 77,400 | 4,814 | 4,742 | 83,300 | 83,400 | 5,204 | 5,132 |
| 71,400 | 71,500 | 4,430 | 4,359 | 77,400 | 77,500 | 4,820 | 4,749 | 83,400 | 83,500 | 5,210 | 5,139 |
| 71,500 | 71,600 | 4,437 | 4,365 | 77,500 | 77,600 | 4,827 | 4,755 | 83,500 | 83,600 | 5,217 | 5,145 |
| 71,600 | 71,700 | 4,443 | 4,372 | 77,600 | 77,700 | 4,833 | 4,762 | 83,600 | 83,700 | 5,223 | 5,152 |
| 71,700 | 71,800 | 4,450 | 4,378 | 77,700 | 77,800 | 4,840 | 4,768 | 83,700 | 83,800 | 5,230 | 5,158 |
| 71,800 | 71,900 | 4,456 | 4,385 | 77,800 | 77,900 | 4,846 | 4,775 | 83,800 | 83,900 | 5,236 | 5,165 |
| 71,900 | 72,000 | 4,463 | 4,391 | 77,900 | 78,000 | 4,853 | 4,781 | 83,900 | 84,000 | 5,243 | 5,171 |

continued on next page

| If Form 1A, line 16 or Form WI-Z, line 6 is – | | And you are – | | If Form 1A, line 16 or Form WI-Z, line 6 is – | | And you are – | | If Form 1A, line 16 or Form WI-Z, line 6 is – | | And you are – | |
|---|---------------|-----------------------------|------------------------|---|---------------|-----------------------------|------------------------|--|---------------|-----------------------------|------------------------|
| At least | But less than | Single or head of household | Married filing jointly | At least | But less than | Single or head of household | Married filing jointly | At least | But less than | Single or head of household | Married filing jointly |
| | | Your tax is – | | | | Your tax is – | | | | Your tax is – | |
| 84,000 | | | | 90,000 | | | | 96,000 | | | |
| 84,000 | 84,100 | 5,249 | 5,178 | 90,000 | 90,100 | 5,639 | 5,568 | 96,000 | 96,100 | 6,029 | 5,958 |
| 84,100 | 84,200 | 5,256 | 5,184 | 90,100 | 90,200 | 5,646 | 5,574 | 96,100 | 96,200 | 6,036 | 5,964 |
| 84,200 | 84,300 | 5,262 | 5,191 | 90,200 | 90,300 | 5,652 | 5,581 | 96,200 | 96,300 | 6,042 | 5,971 |
| 84,300 | 84,400 | 5,269 | 5,197 | 90,300 | 90,400 | 5,659 | 5,587 | 96,300 | 96,400 | 6,049 | 5,977 |
| 84,400 | 84,500 | 5,275 | 5,204 | 90,400 | 90,500 | 5,665 | 5,594 | 96,400 | 96,500 | 6,055 | 5,984 |
| 84,500 | 84,600 | 5,282 | 5,210 | 90,500 | 90,600 | 5,672 | 5,600 | 96,500 | 96,600 | 6,062 | 5,990 |
| 84,600 | 84,700 | 5,288 | 5,217 | 90,600 | 90,700 | 5,678 | 5,607 | 96,600 | 96,700 | 6,068 | 5,997 |
| 84,700 | 84,800 | 5,295 | 5,223 | 90,700 | 90,800 | 5,685 | 5,613 | 96,700 | 96,800 | 6,075 | 6,003 |
| 84,800 | 84,900 | 5,301 | 5,230 | 90,800 | 90,900 | 5,691 | 5,620 | 96,800 | 96,900 | 6,081 | 6,010 |
| 84,900 | 85,000 | 5,308 | 5,236 | 90,900 | 91,000 | 5,698 | 5,626 | 96,900 | 97,000 | 6,088 | 6,016 |
| 85,000 | | | | 91,000 | | | | 97,000 | | | |
| 85,000 | 85,100 | 5,314 | 5,243 | 91,000 | 91,100 | 5,704 | 5,633 | 97,000 | 97,100 | 6,094 | 6,023 |
| 85,100 | 85,200 | 5,321 | 5,249 | 91,100 | 91,200 | 5,711 | 5,639 | 97,100 | 97,200 | 6,101 | 6,029 |
| 85,200 | 85,300 | 5,327 | 5,256 | 91,200 | 91,300 | 5,717 | 5,646 | 97,200 | 97,300 | 6,107 | 6,036 |
| 85,300 | 85,400 | 5,334 | 5,262 | 91,300 | 91,400 | 5,724 | 5,652 | 97,300 | 97,400 | 6,114 | 6,042 |
| 85,400 | 85,500 | 5,340 | 5,269 | 91,400 | 91,500 | 5,730 | 5,659 | 97,400 | 97,500 | 6,120 | 6,049 |
| 85,500 | 85,600 | 5,347 | 5,275 | 91,500 | 91,600 | 5,737 | 5,665 | 97,500 | 97,600 | 6,127 | 6,055 |
| 85,600 | 85,700 | 5,353 | 5,282 | 91,600 | 91,700 | 5,743 | 5,672 | 97,600 | 97,700 | 6,133 | 6,062 |
| 85,700 | 85,800 | 5,360 | 5,288 | 91,700 | 91,800 | 5,750 | 5,678 | 97,700 | 97,800 | 6,140 | 6,068 |
| 85,800 | 85,900 | 5,366 | 5,295 | 91,800 | 91,900 | 5,756 | 5,685 | 97,800 | 97,900 | 6,146 | 6,075 |
| 85,900 | 86,000 | 5,373 | 5,301 | 91,900 | 92,000 | 5,763 | 5,691 | 97,900 | 98,000 | 6,153 | 6,081 |
| 86,000 | | | | 92,000 | | | | 98,000 | | | |
| 86,000 | 86,100 | 5,379 | 5,308 | 92,000 | 92,100 | 5,769 | 5,698 | 98,000 | 98,100 | 6,159 | 6,088 |
| 86,100 | 86,200 | 5,386 | 5,314 | 92,100 | 92,200 | 5,776 | 5,704 | 98,100 | 98,200 | 6,166 | 6,094 |
| 86,200 | 86,300 | 5,392 | 5,321 | 92,200 | 92,300 | 5,782 | 5,711 | 98,200 | 98,300 | 6,172 | 6,101 |
| 86,300 | 86,400 | 5,399 | 5,327 | 92,300 | 92,400 | 5,789 | 5,717 | 98,300 | 98,400 | 6,179 | 6,107 |
| 86,400 | 86,500 | 5,405 | 5,334 | 92,400 | 92,500 | 5,795 | 5,724 | 98,400 | 98,500 | 6,185 | 6,114 |
| 86,500 | 86,600 | 5,412 | 5,340 | 92,500 | 92,600 | 5,802 | 5,730 | 98,500 | 98,600 | 6,192 | 6,120 |
| 86,600 | 86,700 | 5,418 | 5,347 | 92,600 | 92,700 | 5,808 | 5,737 | 98,600 | 98,700 | 6,198 | 6,127 |
| 86,700 | 86,800 | 5,425 | 5,353 | 92,700 | 92,800 | 5,815 | 5,743 | 98,700 | 98,800 | 6,205 | 6,133 |
| 86,800 | 86,900 | 5,431 | 5,360 | 92,800 | 92,900 | 5,821 | 5,750 | 98,800 | 98,900 | 6,211 | 6,140 |
| 86,900 | 87,000 | 5,438 | 5,366 | 92,900 | 93,000 | 5,828 | 5,756 | 98,900 | 99,000 | 6,218 | 6,146 |
| 87,000 | | | | 93,000 | | | | 99,000 | | | |
| 87,000 | 87,100 | 5,444 | 5,373 | 93,000 | 93,100 | 5,834 | 5,763 | 99,000 | 99,100 | 6,224 | 6,153 |
| 87,100 | 87,200 | 5,451 | 5,379 | 93,100 | 93,200 | 5,841 | 5,769 | 99,100 | 99,200 | 6,231 | 6,159 |
| 87,200 | 87,300 | 5,457 | 5,386 | 93,200 | 93,300 | 5,847 | 5,776 | 99,200 | 99,300 | 6,237 | 6,166 |
| 87,300 | 87,400 | 5,464 | 5,392 | 93,300 | 93,400 | 5,854 | 5,782 | 99,300 | 99,400 | 6,244 | 6,172 |
| 87,400 | 87,500 | 5,470 | 5,399 | 93,400 | 93,500 | 5,860 | 5,789 | 99,400 | 99,500 | 6,250 | 6,179 |
| 87,500 | 87,600 | 5,477 | 5,405 | 93,500 | 93,600 | 5,867 | 5,795 | 99,500 | 99,600 | 6,257 | 6,185 |
| 87,600 | 87,700 | 5,483 | 5,412 | 93,600 | 93,700 | 5,873 | 5,802 | 99,600 | 99,700 | 6,263 | 6,192 |
| 87,700 | 87,800 | 5,490 | 5,418 | 93,700 | 93,800 | 5,880 | 5,808 | 99,700 | 99,800 | 6,270 | 6,198 |
| 87,800 | 87,900 | 5,496 | 5,425 | 93,800 | 93,900 | 5,886 | 5,815 | 99,800 | 99,900 | 6,276 | 6,205 |
| 87,900 | 88,000 | 5,503 | 5,431 | 93,900 | 94,000 | 5,893 | 5,821 | 99,900 | 100,000 | 6,283 | 6,211 |
| 88,000 | | | | 94,000 | | | | <div style="border: 1px solid black; border-radius: 15px; padding: 10px; text-align: center;"> <p>\$100,000 or over – use the Tax Computation Worksheet on page 26</p> </div> | | | |
| 88,000 | 88,100 | 5,509 | 5,438 | 94,000 | 94,100 | 5,899 | 5,828 | | | | |
| 88,100 | 88,200 | 5,516 | 5,444 | 94,100 | 94,200 | 5,906 | 5,834 | | | | |
| 88,200 | 88,300 | 5,522 | 5,451 | 94,200 | 94,300 | 5,912 | 5,841 | | | | |
| 88,300 | 88,400 | 5,529 | 5,457 | 94,300 | 94,400 | 5,919 | 5,847 | | | | |
| 88,400 | 88,500 | 5,535 | 5,464 | 94,400 | 94,500 | 5,925 | 5,854 | | | | |
| 88,500 | 88,600 | 5,542 | 5,470 | 94,500 | 94,600 | 5,932 | 5,860 | | | | |
| 88,600 | 88,700 | 5,548 | 5,477 | 94,600 | 94,700 | 5,938 | 5,867 | | | | |
| 88,700 | 88,800 | 5,555 | 5,483 | 94,700 | 94,800 | 5,945 | 5,873 | | | | |
| 88,800 | 88,900 | 5,561 | 5,490 | 94,800 | 94,900 | 5,951 | 5,880 | | | | |
| 88,900 | 89,000 | 5,568 | 5,496 | 94,900 | 95,000 | 5,958 | 5,886 | | | | |
| 89,000 | | | | 95,000 | | | | | | | |
| 89,000 | 89,100 | 5,574 | 5,503 | 95,000 | 95,100 | 5,964 | 5,893 | | | | |
| 89,100 | 89,200 | 5,581 | 5,509 | 95,100 | 95,200 | 5,971 | 5,899 | | | | |
| 89,200 | 89,300 | 5,587 | 5,516 | 95,200 | 95,300 | 5,977 | 5,906 | | | | |
| 89,300 | 89,400 | 5,594 | 5,522 | 95,300 | 95,400 | 5,984 | 5,912 | | | | |
| 89,400 | 89,500 | 5,600 | 5,529 | 95,400 | 95,500 | 5,990 | 5,919 | | | | |
| 89,500 | 89,600 | 5,607 | 5,535 | 95,500 | 95,600 | 5,997 | 5,925 | | | | |
| 89,600 | 89,700 | 5,613 | 5,542 | 95,600 | 95,700 | 6,003 | 5,932 | | | | |
| 89,700 | 89,800 | 5,620 | 5,548 | 95,700 | 95,800 | 6,010 | 5,938 | | | | |
| 89,800 | 89,900 | 5,626 | 5,555 | 95,800 | 95,900 | 6,016 | 5,945 | | | | |
| 89,900 | 90,000 | 5,633 | 5,561 | 95,900 | 96,000 | 6,023 | 5,951 | | | | |

2007 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.

| Taxable income. If line 16 is – | (a) Fill in the amount from line 16 | (b) Multiplication amount | (c) Multiply (a) by (b) | (d) Subtraction amount | (e) Subtract (d) from (c). Fill in the result here and on Form 1A, line 17 |
|---|---|--|--------------------------------------|-------------------------------------|---|
| At least \$100,000 but less than \$142,650 | \$ | x 6.5% (.065) | \$ | \$ 213.98 | \$ |
| \$142,650 or over | \$ | x 6.75% (.0675) | \$ | \$ 570.60 | \$ |

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

| Taxable income. If line 16 is – | (a) Fill in the amount from line 16 | (b) Multiplication amount | (c) Multiply (a) by (b) | (d) Subtraction amount | (e) Subtract (d) from (c). Fill in the result here and on Form 1A, line 17 |
|---|---|--|--------------------------------------|-------------------------------------|---|
| At least \$100,000 but less than \$190,210 | \$ | x 6.5% (.065) | \$ | \$ 285.30 | \$ |
| \$190,210 or over | \$ | x 6.75% (.0675) | \$ | \$ 760.83 | \$ |

2007 Standard Deduction Table

| If Wisconsin income (line 11 of Form 1A or line 1 of Form WI-Z) is – | | And you are – | | | If Wisconsin income (line 11 of Form 1A or line 1 of Form WI-Z) is – | | And you are – | | |
|--|------------------|------------------------------|---------------------------|----------------------|--|------------------|------------------------------|---------------------------|----------------------|
| At least | But less than | Single | Married filing jointly | Head of Household | At least | But less than | Single | Married filing jointly | Head of Household |
| | | Your standard deduction is – | | | | | Your standard deduction is – | | |
| 0 | 12,500 | 8,790 | 15,830 | 11,350 | 34,000 | 34,500 | 6,200 | 12,573 | 6,491 |
| 12,500 | 13,000 | 8,780 | 15,830 | 11,332 | 34,500 | 35,000 | 6,140 | 12,474 | 6,379 |
| 13,000 | 13,500 | 8,720 | 15,830 | 11,219 | 35,000 | 35,500 | 6,080 | 12,375 | 6,266 |
| 13,500 | 14,000 | 8,660 | 15,830 | 11,107 | 35,500 | 36,000 | 6,020 | 12,276 | 6,154 |
| 14,000 | 14,500 | 8,600 | 15,830 | 10,994 | 36,000 | 36,500 | 5,960 | 12,177 | 6,041 |
| 14,500 | 15,000 | 8,540 | 15,830 | 10,882 | 36,500 | 37,000 | 5,900 | 12,078 | 5,928 |
| 15,000 | 15,500 | 8,480 | 15,830 | 10,769 | 37,000 | 37,500 | 5,840 | 11,979 | 5,840 |
| 15,500 | 16,000 | 8,420 | 15,830 | 10,657 | 37,500 | 38,000 | 5,780 | 11,880 | 5,780 |
| 16,000 | 16,500 | 8,360 | 15,830 | 10,544 | 38,000 | 38,500 | 5,720 | 11,781 | 5,720 |
| 16,500 | 17,000 | 8,300 | 15,830 | 10,431 | 38,500 | 39,000 | 5,660 | 11,683 | 5,660 |
| 17,000 | 17,500 | 8,240 | 15,830 | 10,319 | 39,000 | 39,500 | 5,600 | 11,584 | 5,600 |
| 17,500 | 18,000 | 8,180 | 15,830 | 10,206 | 39,500 | 40,000 | 5,540 | 11,485 | 5,540 |
| 18,000 | 18,500 | 8,120 | 15,737 | 10,094 | 40,000 | 40,500 | 5,480 | 11,386 | 5,480 |
| 18,500 | 19,000 | 8,060 | 15,638 | 9,981 | 40,500 | 41,000 | 5,420 | 11,287 | 5,420 |
| 19,000 | 19,500 | 8,000 | 15,539 | 9,869 | 41,000 | 41,500 | 5,360 | 11,188 | 5,360 |
| 19,500 | 20,000 | 7,940 | 15,440 | 9,756 | 41,500 | 42,000 | 5,300 | 11,089 | 5,300 |
| 20,000 | 20,500 | 7,880 | 15,341 | 9,643 | 42,000 | 42,500 | 5,240 | 10,990 | 5,240 |
| 20,500 | 21,000 | 7,820 | 15,243 | 9,531 | 42,500 | 43,000 | 5,180 | 10,891 | 5,180 |
| 21,000 | 21,500 | 7,760 | 15,144 | 9,418 | 43,000 | 43,500 | 5,120 | 10,793 | 5,120 |
| 21,500 | 22,000 | 7,700 | 15,045 | 9,306 | 43,500 | 44,000 | 5,060 | 10,694 | 5,060 |
| 22,000 | 22,500 | 7,640 | 14,946 | 9,193 | 44,000 | 44,500 | 5,000 | 10,595 | 5,000 |
| 22,500 | 23,000 | 7,580 | 14,847 | 9,080 | 44,500 | 45,000 | 4,940 | 10,496 | 4,940 |
| 23,000 | 23,500 | 7,520 | 14,748 | 8,968 | 45,000 | 45,500 | 4,880 | 10,397 | 4,880 |
| 23,500 | 24,000 | 7,460 | 14,649 | 8,855 | 45,500 | 46,000 | 4,820 | 10,298 | 4,820 |
| 24,000 | 24,500 | 7,400 | 14,550 | 8,743 | 46,000 | 46,500 | 4,760 | 10,199 | 4,760 |
| 24,500 | 25,000 | 7,340 | 14,451 | 8,630 | 46,500 | 47,000 | 4,700 | 10,100 | 4,700 |
| 25,000 | 25,500 | 7,280 | 14,353 | 8,518 | 47,000 | 47,500 | 4,640 | 10,001 | 4,640 |
| 25,500 | 26,000 | 7,220 | 14,254 | 8,405 | 47,500 | 48,000 | 4,580 | 9,903 | 4,580 |
| 26,000 | 26,500 | 7,160 | 14,155 | 8,292 | 48,000 | 48,500 | 4,520 | 9,804 | 4,520 |
| 26,500 | 27,000 | 7,100 | 14,056 | 8,180 | 48,500 | 49,000 | 4,460 | 9,705 | 4,460 |
| 27,000 | 27,500 | 7,040 | 13,957 | 8,067 | 49,000 | 49,500 | 4,400 | 9,606 | 4,400 |
| 27,500 | 28,000 | 6,980 | 13,858 | 7,955 | 49,500 | 50,000 | 4,340 | 9,507 | 4,340 |
| 28,000 | 28,500 | 6,920 | 13,759 | 7,842 | 50,000 | 50,500 | 4,280 | 9,408 | 4,280 |
| 28,500 | 29,000 | 6,860 | 13,660 | 7,730 | 50,500 | 51,000 | 4,220 | 9,309 | 4,220 |
| 29,000 | 29,500 | 6,800 | 13,561 | 7,617 | 51,000 | 51,500 | 4,160 | 9,210 | 4,160 |
| 29,500 | 30,000 | 6,740 | 13,463 | 7,504 | 51,500 | 52,000 | 4,100 | 9,111 | 4,100 |
| 30,000 | 30,500 | 6,680 | 13,364 | 7,392 | 52,000 | 52,500 | 4,040 | 9,013 | 4,040 |
| 30,500 | 31,000 | 6,620 | 13,265 | 7,279 | 52,500 | 53,000 | 3,980 | 8,914 | 3,980 |
| 31,000 | 31,500 | 6,560 | 13,166 | 7,167 | 53,000 | 53,500 | 3,920 | 8,815 | 3,920 |
| 31,500 | 32,000 | 6,500 | 13,067 | 7,054 | 53,500 | 54,000 | 3,860 | 8,716 | 3,860 |
| 32,000 | 32,500 | 6,440 | 12,968 | 6,942 | 54,000 | 54,500 | 3,800 | 8,617 | 3,800 |
| 32,500 | 33,000 | 6,380 | 12,869 | 6,829 | 54,500 | 55,000 | 3,740 | 8,518 | 3,740 |
| 33,000 | 33,500 | 6,320 | 12,770 | 6,716 | 55,000 | 55,500 | 3,680 | 8,419 | 3,680 |
| 33,500 | 34,000 | 6,260 | 12,671 | 6,604 | 55,500 | 56,000 | 3,620 | 8,320 | 3,620 |

continued on next page

2007 Standard Deduction Table (continued from page 27)

| If Wisconsin income (line 11 of Form 1A or line 1 of Form WI-Z) is – | | And you are – | | | If Wisconsin income (line 11 of Form 1A or line 1 of Form WI-Z) is – | | And you are – | | |
|--|------------------|------------------------------|---------------------------|----------------------|--|------------------|------------------------------|---------------------------|----------------------|
| At least | But less than | Single | Married filing jointly | Head of Household | At least | But less than | Single | Married filing jointly | Head of Household |
| | | Your standard deduction is – | | | | | Your standard deduction is – | | |
| 56,000 | 56,500 | 3,560 | 8,221 | 3,560 | 78,000 | 78,500 | 920 | 3,870 | 920 |
| 56,500 | 57,000 | 3,500 | 8,123 | 3,500 | 78,500 | 79,000 | 860 | 3,771 | 860 |
| 57,000 | 57,500 | 3,440 | 8,024 | 3,440 | 79,000 | 79,500 | 800 | 3,672 | 800 |
| 57,500 | 58,000 | 3,380 | 7,925 | 3,380 | 79,500 | 80,000 | 740 | 3,574 | 740 |
| 58,000 | 58,500 | 3,320 | 7,826 | 3,320 | 80,000 | 80,500 | 680 | 3,475 | 680 |
| 58,500 | 59,000 | 3,260 | 7,727 | 3,260 | 80,500 | 81,000 | 620 | 3,376 | 620 |
| 59,000 | 59,500 | 3,200 | 7,628 | 3,200 | 81,000 | 81,500 | 560 | 3,277 | 560 |
| 59,500 | 60,000 | 3,140 | 7,529 | 3,140 | 81,500 | 82,000 | 500 | 3,178 | 500 |
| 60,000 | 60,500 | 3,080 | 7,430 | 3,080 | 82,000 | 82,500 | 440 | 3,079 | 440 |
| 60,500 | 61,000 | 3,020 | 7,331 | 3,020 | 82,500 | 83,000 | 380 | 2,980 | 380 |
| 61,000 | 61,500 | 2,960 | 7,233 | 2,960 | 83,000 | 83,500 | 320 | 2,881 | 320 |
| 61,500 | 62,000 | 2,900 | 7,134 | 2,900 | 83,500 | 84,000 | 260 | 2,782 | 260 |
| 62,000 | 62,500 | 2,840 | 7,035 | 2,840 | 84,000 | 84,500 | 200 | 2,684 | 200 |
| 62,500 | 63,000 | 2,780 | 6,936 | 2,780 | 84,500 | 85,000 | 140 | 2,585 | 140 |
| 63,000 | 63,500 | 2,720 | 6,837 | 2,720 | 85,000 | 85,500 | 80 | 2,486 | 80 |
| 63,500 | 64,000 | 2,660 | 6,738 | 2,660 | 85,500 | 86,000 | 20 | 2,387 | 20 |
| 64,000 | 64,500 | 2,600 | 6,639 | 2,600 | 86,000 | 86,500 | 0 | 2,288 | 0 |
| 64,500 | 65,000 | 2,540 | 6,540 | 2,540 | 86,500 | 87,000 | 0 | 2,189 | 0 |
| 65,000 | 65,500 | 2,480 | 6,441 | 2,480 | 87,000 | 87,500 | 0 | 2,090 | 0 |
| 65,500 | 66,000 | 2,420 | 6,342 | 2,420 | 87,500 | 88,000 | 0 | 1,991 | 0 |
| 66,000 | 66,500 | 2,360 | 6,244 | 2,360 | 88,000 | 88,500 | 0 | 1,892 | 0 |
| 66,500 | 67,000 | 2,300 | 6,145 | 2,300 | 88,500 | 89,000 | 0 | 1,794 | 0 |
| 67,000 | 67,500 | 2,240 | 6,046 | 2,240 | 89,000 | 89,500 | 0 | 1,695 | 0 |
| 67,500 | 68,000 | 2,180 | 5,947 | 2,180 | 89,500 | 90,000 | 0 | 1,596 | 0 |
| 68,000 | 68,500 | 2,120 | 5,848 | 2,120 | 90,000 | 90,500 | 0 | 1,497 | 0 |
| 68,500 | 69,000 | 2,060 | 5,749 | 2,060 | 90,500 | 91,000 | 0 | 1,398 | 0 |
| 69,000 | 69,500 | 2,000 | 5,650 | 2,000 | 91,000 | 91,500 | 0 | 1,299 | 0 |
| 69,500 | 70,000 | 1,940 | 5,551 | 1,940 | 91,500 | 92,000 | 0 | 1,200 | 0 |
| 70,000 | 70,500 | 1,880 | 5,452 | 1,880 | 92,000 | 92,500 | 0 | 1,101 | 0 |
| 70,500 | 71,000 | 1,820 | 5,354 | 1,820 | 92,500 | 93,000 | 0 | 1,002 | 0 |
| 71,000 | 71,500 | 1,760 | 5,255 | 1,760 | 93,000 | 93,500 | 0 | 904 | 0 |
| 71,500 | 72,000 | 1,700 | 5,156 | 1,700 | 93,500 | 94,000 | 0 | 805 | 0 |
| 72,000 | 72,500 | 1,640 | 5,057 | 1,640 | 94,000 | 94,500 | 0 | 706 | 0 |
| 72,500 | 73,000 | 1,580 | 4,958 | 1,580 | 94,500 | 95,000 | 0 | 607 | 0 |
| 73,000 | 73,500 | 1,520 | 4,859 | 1,520 | 95,000 | 95,500 | 0 | 508 | 0 |
| 73,500 | 74,000 | 1,460 | 4,760 | 1,460 | 95,500 | 96,000 | 0 | 409 | 0 |
| 74,000 | 74,500 | 1,400 | 4,661 | 1,400 | 96,000 | 96,500 | 0 | 310 | 0 |
| 74,500 | 75,000 | 1,340 | 4,562 | 1,340 | 96,500 | 97,000 | 0 | 211 | 0 |
| 75,000 | 75,500 | 1,280 | 4,464 | 1,280 | 97,000 | 97,500 | 0 | 112 | 0 |
| 75,500 | 76,000 | 1,220 | 4,365 | 1,220 | 97,500 | 97,818 | 0 | 32 | 0 |
| 76,000 | 76,500 | 1,160 | 4,266 | 1,160 | 97,818 | or more | 0 | 0 | 0 |
| 76,500 | 77,000 | 1,100 | 4,167 | 1,100 | | | | | |
| 77,000 | 77,500 | 1,040 | 4,068 | 1,040 | | | | | |
| 77,500 | 78,000 | 980 | 3,969 | 980 | | | | | |

2007 Wisconsin Income Tax TeleFile Worksheet



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

You may file by phone if you meet all the requirements under "Who May TeleFile" on page 31.

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

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

____ Your social security number

____ Spouse's social security number

____ Personal Identification Number
(see page 32 to locate)

Filing Status (*check only one*)

- Single
 Married filing joint

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

- You
 Your spouse

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

1 Fill in your W-2 information. List your W-2s first and then your spouse's W-2s (see page 32)

____ Number of your W-2s (8 or less) ____ If married, number of your spouse's W-2s (8 or less)

| | ✓ Check one line for each W-2 | | Federal Employer Identification Number (Box b of W-2) | Wages (Box 1 of W-2) Dollars Only | Wisconsin Income Tax Withheld (Box 17 of W-2) Dollars Only |
|--------------------|-------------------------------|--------------|--|---|--|
| | Your W-2 | Spouse's W-2 | | | |
| (1 st) | _____ | _____ | _____ | _____ | _____ |
| (2 nd) | _____ | _____ | _____ | _____ | _____ |
| (3 rd) | _____ | _____ | _____ | _____ | _____ |
| (4 th) | _____ | _____ | _____ | _____ | _____ |
| (5 th) | _____ | _____ | _____ | _____ | _____ |
| (6 th) | _____ | _____ | _____ | _____ | _____ |
| (7 th) | _____ | _____ | _____ | _____ | _____ |
| (8 th) | _____ | _____ | _____ | _____ | _____ |

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

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

3 Total taxable ordinary dividends (see the instructions for line 3 of Form 1A) _____

4 Did you (or your spouse) receive unemployment compensation in 2007? Yes No

If yes, fill in: (see page 32)

(1) Total unemployment compensation _____

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

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

5 Total Wisconsin income [TeleFile computes this line]

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



- 7 Standard deduction [TeleFile computes this line]
- 8 Deduction for exemptions [TeleFile computes this line]
- 9 Tax [TeleFile computes this line]
- 10 School property tax credit (see page 32)
 - (1) Rent paid in 2007 – heat included _____
 - (2) Rent paid in 2007 – heat not included _____
 - (3) Property taxes paid on home in 2007 _____
 School property tax credit [TeleFile computes this line]
- 11 Working families tax credit [TeleFile computes this line]
- 12 Married couple credit [TeleFile computes this line]
- 13 Sales and use tax due on out-of-state purchases (see page 32). _____
- 14 Do you wish to make donations to one or more of the programs listed below? Yes No
If yes, fill in the amounts (decreases refund or increases amount owed). See page 32.

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

- Total donations [TeleFile computes this line]
 - 15 Amount of your refund [TeleFile computes this line]
 - OR
 - 16 Amount you owe [TeleFile computes this line]
- Payment is due by April 15, 2008** (see page 31 for payment voucher)

17 To have your refund deposited directly into your account, complete the following information. See page 32.

Select account: Checking Savings Routing No. _____ Account No. _____

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

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

Keep this worksheet for your records – DO NOT MAIL

Line Instructions

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

Social Security Number: If married filing jointly, fill in the social security number of the first person printed on the front cover of this booklet as "Your social security number." If your name and address are not printed, fill in the social security numbers in the same order as on your 2006 return.

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

*Sample
4-digit PIN*

Name of first person

| | |
|---|---|
| <p>T *****ECRL0T**RR001</p> <p>TAXPAYER JAMES P.</p> <p>16305 MAIN AVE NW ANYTOWN WI 99999-9999</p> | <p>TAXPAYER HELEN A.</p> <p style="text-align: right;">6543</p> |
|---|---|

Line 4: Fill in the total unemployment compensation paid to you in 2007. In order for TeleFile to determine how much of your unemployment compensation is taxable, you must indicate if you received any interest income or dividends from investment in U.S. government bonds. (**Note:** You will not be taxed on the U.S. government interest or dividends.)

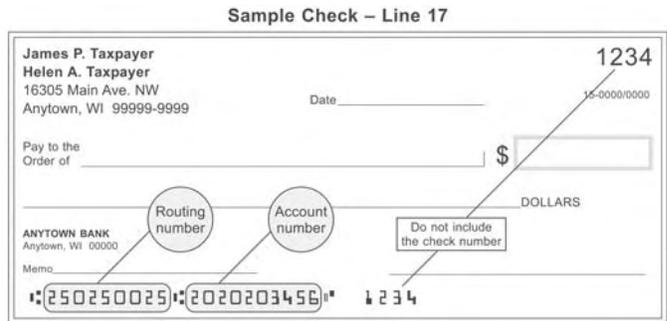
Line 10: If you paid rent during 2007 for living quarters used as your primary residence or you paid property taxes during 2007 on your home, fill in the amounts. See page 10 for information on allowable rent and property tax.

Line 13: If you made purchases from out-of-state firms during 2007 and did not pay sales and use tax, you may owe Wisconsin sales and use tax. See the instructions for line 25 of Form 1A on page 13. Use the worksheet to determine the amount you owe. Fill in the amount on line 13 of the TeleFile Worksheet.

Line 14: You may designate amounts as a donation to one or more of the programs listed on line 14. Your donation will either reduce your refund or be added to tax due. See page 13 for more information about the programs. TeleFile will ask for the program number on line 14 and amount.

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

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



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

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

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

