

1A & WI-Z

Wisconsin income tax

Instructions

2009



REVENUE.WI.GOV

FREE - SECURE - ACCURATE - efile

Try **Wisconsin efile** to file your state tax returns – just visit revenue.wi.gov and click “**WI efile**” to get started.

FREE – file state tax returns without charge

SECURE – safe and secure submission

ACCURATE – fewer errors than paper

Plus, refunds within **5** business days with direct deposit

Tips on Filing

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

New for 2009

Retirement Benefits Persons 65 years of age or over with federal adjusted gross income less than \$15,000 (\$30,000 if married) may be able to subtract up to \$5,000 of retirement benefits (*page 9*).

Capital Gain Distributions The capital gain exclusion is reduced from 60 percent to 30 percent (*page 8*).

New for 2010

Reciprocity Agreement with Minnesota Ended If you are a Wisconsin resident working in Minnesota, Minnesota tax (instead of Wisconsin) will be withheld from your Minnesota wages effective January 1, 2010. You may be required to file both Minnesota and Wisconsin income tax returns for 2010. You will be allowed a credit for tax paid to Minnesota on your Wisconsin return but will need to file Form 1 to claim the credit. This change does not affect your 2009 return.

Note: At the time of printing, Wisconsin and Minnesota officials were discussing the possibility of reinstating this agreement. If there is a change in status, it will be posted on the department's web site.

**Questions?
Taxpayer Assistance**
page 5

**Para asistencia
gratuita en Español**
ver página 22

**Filing
Deadline**
**Thursday,
April 15, 2010**

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

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

- Do not submit photocopies to the department. Photocopies can cause unreadable entries.

- Use **BLACK INK**. Pencils, colored ink, and markers do not scan well.

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

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

- **NEVER USE COMMAS** or dollar signs. They can be misread by scanners.

- Round off amounts to **WHOLE DOLLARS – NO CENTS**.

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

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

20 School property tax credit

a Rent paid in 2009–heat included	2345.00	} Find credit from table page 13 .. 20a			226.00
Rent paid in 2009–heat not included	5678.00		} Find credit from table page 14 .. 20b		
b Property taxes paid on home in 2009	.00				.00

- Do not cross out entries. Use correction fluid, 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.
- Lines where no entry is required should be left blank. Do not fill in zeros.
- Do not draw vertical lines in entry fields. They can be read as a “1” by scanners.
- Do not use staples to assemble your return.



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

Need help filing your taxes?

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

Who can use VITA services?

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

What should you bring?

- W-2 wage and tax statements
- Information on other sources of income and any deductions
- Social security cards of taxpayer(s) and dependents
- To claim the homestead credit, bring a completed rent certificate (if you are a renter), a copy of your 2009 property tax bill (if you are a homeowner), and a record of any Wisconsin Works (W2) payments received in 2009
- 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 2009

(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, 2009, <i>AND</i> • Do not have W-2s that include active duty military pay received as a member of the National Guard or Reserves <i>AND</i> • Did not have interest income from state, municipal, or U.S. bonds <i>AND</i> • Did not receive unemployment compensation <i>AND</i> • Are not claiming any credits other than Wisconsin tax withheld from wages, renter's and homeowner's school property tax credit, working families tax credit, or the married couple credit <i>AND</i> • Are not claiming Wisconsin homestead credit. 	<ul style="list-style-type: none"> • Were single all year or married and file a joint return or as head of household <i>AND</i> • Were a Wisconsin resident all year <i>AND</i> • Have income only from wages, salaries, tips, scholarships and fellowships, interest, dividends, capital gain distributions, unemployment compensation, pensions, annuities, and IRAs <i>AND</i> • Have no adjustments to income (except deductions for an IRA, medical care insurance, or student loan interest) <i>AND</i> • Are not claiming the itemized deduction credit, credit for tax paid to another state, historic rehabilitation credit, venture capital credits, or credit for repayment of income previously taxed <i>AND</i> • Are not subject to a Wisconsin penalty on an IRA, qualified retirement plan, or a Coverdell education or medical savings account. <p>Exception If you used federal Form 4972, you must file Form 1.</p>	<ul style="list-style-type: none"> • Were a Wisconsin resident all year <i>AND</i> • Were married and file a separate return, or were divorced during the year <i>OR</i> • Have income which may not be reported on Form WI-Z or 1A (such as capital gain, rental, farm, or business income) <i>OR</i> • Claim adjustments to income (such as for alimony paid, tuition expense, or disability income exclusion) <i>OR</i> • Claim credit for itemized deductions, historic rehabilitation, venture capital investment, tax paid to another state, or repayment of income previously taxed <i>OR</i> • Are subject to a Wisconsin penalty on an IRA, qualified retirement plan, 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. 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.

Who Must File

Refer to the table to see if you must file a return for 2009.

Filing status	Age as of December 31, 2009	You must file if your gross income* (or total gross income of husband and wife) during 2009 was:
Single	Under 65 65 or older	\$10,140 or more \$10,390 or more
Married – filing joint return	Both under 65	\$18,410 or more
	One spouse 65 or older	\$18,660 or more
	Both spouses 65 or older	\$18,910 or more
Married – filing separate return	Under 65 65 or older	\$9,000 or more \$9,030 (applies to each spouse individually - must use Form 1)
Head of household	Under 65 65 or older	\$12,890 or more \$13,140 or more

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

Other Filing Requirements

You may have to file a return even if your income is less than the amounts shown on the table. You must file a return for 2009 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 \$950 and it included at least \$301 of unearned income, or
 - Your gross income (total unearned income and earned income) was more than –
 - \$9,440 if single
 - \$12,190 if head of household
 - \$17,010 if married filing jointly
 - \$8,080 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 claimed Wisconsin advance earned income credit through your employer.
- You owe a penalty on an IRA, retirement plan, Coverdell education savings account, or a medical savings account. (You must file Form 1.)
- You were a nonresident or part-year resident of Wisconsin for 2009 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 2009.
- 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/pacs/e-faq3.html for more information.

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

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

When to File / Extension of Time to File

Your return is due April 15, 2010. 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, 2010. This applies even though you may have an extension of time to file. If you do not file your return by April 15, 2010, 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, 2010. Submit the payment with a 2009 Wisconsin Form 1-ES. You can get this form from our web site 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, (2) you qualify for a federal extension because of service in a combat zone, or (3) you qualify for a federal extension due to a federally-declared disaster. See Special Conditions below.)



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 federally-declared disaster, fill in "03" in the box and indicate the specific disaster on the line provided.

Tax Help or Additional Forms

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

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

Madison –

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

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

Milwaukee –

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

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

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

Other offices open on a limited schedule (generally Mondays) are: Green Bay, Oshkosh, Rhinelander, Waukesha, Wausau, and Wisconsin Rapids.

Internet Address You may access the department's web site at www.revenue.wi.gov. From this web site, 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 the Wisconsin Telecommunications Relay System at 711 or, if no answer 1-800-947-3529. These numbers are to be used only when calling with TTY equipment.

Questions About Refunds –

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

Visit our Web Site: www.revenue.wi.gov

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

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

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

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

Form WI-Z

Instructions are on the back of the form.

Form 1A

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

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

■ 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. Include your apartment number, if any. If you are married filing a joint return, fill in your spouse's name (even if your spouse did not have any income).

If you filed a joint return for 2008 and you are filing a joint return for 2009 with the same spouse, be sure to enter your names and social security numbers in the same order as on your 2008 return.

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

■ 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, 2009:

- 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, 2009, and did not remarry in 2009.

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, 2009, or
- Your spouse died in 2009 and you did not remarry in 2009, or
- You were married at the end of 2009 and your spouse died in 2010 before filing a 2009 return.

A marriage means only a legal union between a man and a woman as husband and wife.

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

Head of household If you qualify to file your federal return as head of household, you may also file as head

of household for Wisconsin. Unmarried individuals who paid over half the cost of keeping up a home for a qualifying person (such as a child or parent) may be able to use this filing status. Certain married persons who lived apart from their spouse for the last 6 months of 2009 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 2009 may also be able to use this status.

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

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 2009*. 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, 2009. Also fill in the name of the county.

■ School District Number

See the list of school district numbers on page 23. Fill in the number of the school district in which you lived on December 31, 2009.

Note ■ **Special Conditions**

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

- 01 Extension – Operation Iraqi Freedom (page 5)
- 02 Extension – Combat zone (page 5)
- 03 Extension – Federally-declared disaster (page 5)
- 04 Divorce decree (page 20)
- 05 Injured spouse (page 20)
- 06 Single decedent or husband if joint return (page 22)
- 07 Wife deceased if joint return (page 22)
- 08 Both taxpayers deceased (page 22)
- 10 Form I-804 attached (page 22)
- 99 Multiple special conditions



■ 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 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 in the next column to determine the amount to fill in on line 2.

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 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,
- (13) Wisconsin Aerospace Authority bonds,
- (14) bonds issued on or after October 27, 2007, by the Wisconsin Health and Education Facilities Authority to fund acquisition of information technology hardware or software, and
- (15) Southeastern Regional Transit 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.

■ 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 70% 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 2009, 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 in the next column.

Worksheet Instructions

Line 1 You should receive a Form 1099-G showing in box 1 the total unemployment compensation paid to you in 2009. Report the amount in box 1 on line 1 of the worksheet. However, if you received an overpayment of unemployment compensation in 2009 and you repaid any of it in 2009, subtract the amount you repaid from the total amount you received. If you are married filing a joint return and both spouses received unemployment compensation, fill in the total unemployment compensation received by both spouses (less repayments as explained above).

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

- If you filed federal Form 1040EZ, fill in the FAGI from line 4 of Form 1040EZ plus any amount of unemployment compensation excluded when completing line 3 of Form 1040EZ.
- If you filed federal Form 1040A, fill in the FAGI from line 21 of Form 1040A plus any amounts on lines 16 and 19 and any amount of unemployment compensation excluded when completing line 13 of Form 1040A.
- If you filed federal Form 1040, fill in the FAGI from line 37 of Form 1040 plus any amounts on lines 23 and 34 and any amount of unemployment compensation excluded when completing line 19 of Form 1040.

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 received in 2009 (see instructions on this page) 1. _____
2. Fill in your federal adjusted gross income (see instructions on this page) 2. _____
3. Fill in:
 - \$18,000 if you checked box A; **or**
 - -0- if you checked box B; **or**
 - \$12,000 if you checked box C or D . . . 3. _____
4. Fill in taxable social security benefits, if any, from line 14b of 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. _____

■ Line 6 Taxable IRA Distributions, Pensions, and Annuities

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

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

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

- Wisconsin does not tax railroad retirement benefits. Did you include an amount that you received from the U.S. Railroad Retirement Board in your federal income on line 12b of Form 1040A or line 16b of Form 1040? If yes, fill in such amount on line 4 of the Retirement Benefit Worksheet.
- Wisconsin does not tax military retirement benefits or certain uniformed services retirement benefits. Include on line 4 of the Retirement Benefit Worksheet retirement payments from:
 - (1) The U.S. military retirement system (including payments from the Retired Serviceman's Family Protection Plan and the Survivor Benefit Plan).

Retirement Benefit Worksheet

(Keep for your records)

If married filing a joint return, fill in each spouse's information separately.

	(A) Yourself	(B) Your Spouse
1. Taxable IRA distributions from line 11b of federal Form 1040A or line 15b of Form 1040	1. _____	_____
2. Taxable pensions and annuities from line 12b of federal Form 1040A or line 16b of Form 1040	2. _____	_____
3. Add lines 1 and 2	3. _____	_____
4. Nontaxable retirement benefits (see instructions)	4. _____	_____
5. Subtract line 4 from line 3	5. _____	_____
6. Were you (or your spouse, if married filing a joint return) 65 years of age or older on December 31, 2009, <u>and</u> is line 21 of your federal Form 1040A (line 37 of Form 1040) less than \$15,000 (\$30,000 if married filing a joint return)? <input type="checkbox"/> YES Skip to line 7. <input type="checkbox"/> NO Add the amounts on line 5 of columns (A) and (B) and fill in here and on line 6 of Form 1A. Do NOT complete lines 7 and 8	6. _____	_____
7. If you were 65 years of age or older on December 31, 2009, fill in on line 7, column (A), the <u>smaller</u> of the amount on line 5, column (A) or \$5,000. Fill in -0- if you were under age 65. If your spouse was 65 years of age or older on December 31, 2009, fill in on line 7, column (B), the <u>smaller</u> of the amount on line 5, column (B) or \$5,000. If your spouse was under age 65, fill in -0-	7. _____	_____
8. Subtract line 7 from line 5. Fill in here and on line 6 of Form 1A. If married filing a joint return, the amount to fill in on line 6 of Form 1A is the total of the amounts on line 8, columns (A) and (B)	8. _____	_____

(2) The U.S. government that relate to service with the Coast Guard, the commissioned corps of the National Oceanic and Atmospheric Administration, or the commissioned corps of the Public Health Service.

• Include on line 4 of the Retirement Benefit Worksheet any payments received from the retirement systems listed in A and B in the next column provided:

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

The amount you fill in on line 4 of the worksheet cannot be more than the amount of such payments that you included in your federal income.

The specific retirement systems are:

A. Local and state retirement systems Milwaukee City Employees, Milwaukee City Police Officers, Milwaukee Fire Fighters, Milwaukee Public School Teachers, Milwaukee County Employees, Milwaukee Sheriff, and Wisconsin State Teachers retirement systems.

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

Note Do **not** include any of the following as a non-taxable retirement benefit on line 4 of the Retirement Benefit Worksheet:

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

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

CAUTION Your retirement benefits are exempt only if they are based on qualified membership in one of the retirement systems listed in A or B on page 9. Qualified membership is membership that began before January 1964 as explained on page 9. 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:

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

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

■ **Line 8 IRA Deduction**

Fill in on line 8 the amount 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.

Medical Care Insurance Worksheet

1. Amount you paid in 2009 for medical care insurance during a period in which you had no employer 1. _____
2. Multiply line 1 by .667 (66.7%) and fill in result 2. _____
3. Amount you paid in 2009 for medical care insurance during a period in which you were employed and your employer paid a portion of the cost of your insurance . . . 3. _____
4. Multiply line 3 by .10 (10%) 4. _____
5. Amount you paid in 2009 for medical care insurance during a period in which you were an employee and your employer did not contribute toward the cost of your insurance . . . 5. _____
6. Add lines 2, 4, and 5 6. _____
7. Total taxable wages, salaries, tips, and unearned income (for both spouses if married filing jointly) 7. _____
8. Fill in the smaller of line 6 or 7. This is your subtraction for medical care insurance. Fill in here and on line 10 of Form 1A 8. _____

■ **Line 10 Medical Care Insurance**

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

- If you had no employer in 2009, you may be able to subtract 66.7% of the amount paid for insurance. For example, this would apply to retired persons.
- If you were employed in 2009 and your employer paid part of the cost of your insurance, you may be able to subtract 10% of the amount you paid for the insurance.
- If you were employed in 2009 and your employer did not pay any part of the cost of your insurance, you may be able to subtract 100% of the amount you paid for the insurance.

“Medical care insurance” means a medical care insurance policy that provides surgical, medical, hospital, major medical, or other health service coverage (including dental insurance). The policy may cover you, your spouse, and dependents. It does not include premiums for:

- Long-term care insurance,
- Life insurance,
- Policies providing payment for loss of earnings,
- Policies for loss of life, limb, sight, etc.,
- Policies that pay a guaranteed amount each week for a stated number of weeks if you are hospitalized for sickness or injury,

- The part of your car insurance premiums that provides medical insurance coverage for all persons injured in or by your car, and
- Medical care insurance if you elected to pay these premiums with tax-free distributions from a retirement plan. In this case, the premiums would have been paid directly to the insurance provider by the plan.

Do not include insurance premiums paid by an employer unless the premiums are included as wages in box 1 of your Form W-2. Premiums that are deducted pre-tax are not included in box 1 of your Form W-2 and may not be included as payment for medical care insurance.

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

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

Complete the Medical Care Insurance Worksheet at the top of page 10 to determine your subtraction.

Note If you were employed for only part of the year or worked part-time, you may have to prorate the medical care insurance on the basis of number of weeks worked during the year to total weeks (52) in the year. Any time you work one or more days during a week, you will be considered to have worked one week.

Example You were retired for all of 2009. You had a part-time job and worked one day per month during the year. Therefore, you are considered to have worked 12 weeks during the year. Your employer did not pay any portion of your health insurance. You paid \$8,000 for health insurance during the year. You may claim \$1,840 as an amount paid for medical care insurance while you were an employee whose employer did not contribute toward the cost of your insurance computed as follows:

$$\frac{12 \text{ (weeks worked)}}{52 \text{ (weeks in a year)}} = .23 \times \$8,000 = \$1,840$$

Fill in \$1,840 on line 5 of the worksheet. The balance of \$6,160 (\$8,000 - \$1,840) is filled in on line 1 as the amount paid during a period in which you had no employer.

■ **Line 13 Dependents**



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

■ **Line 14 Standard Deduction**

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

Standard Deduction Worksheet for Dependents

A. Wages, salaries, and tips from line 1 of Form 1A. (Do not include taxable scholarships or fellowships not reported on a W-2)	A. _____
B. Addition amount	B. <u>300.</u>
C. Add lines A and B. If total is less than \$950, fill in \$950	C. _____
D. Using the amount on line 12 of Form 1A, fill in the standard deduction for your filing status from table, page 31	D. _____
E. Fill in the SMALLER of line C or D here and on line 14 of Form 1A . .	E. _____

■ **Line 16 Exemptions**

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

Line 16a

If you filed:

- Federal Form 1040 or 1040A, your number of exemptions is found in box 6d of your federal return.
- Federal Form 1040EZ, your number of exemptions is:
 - 0 – If you are single and you checked the “You” box on line 5 of your federal return, or if you are married filing jointly and you checked both the “You” and “Spouse” boxes on 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 16b

If you or your spouse were 65 or older on December 31, 2009, check the appropriate lines. Your number of exemptions is equal to the number of lines checked.

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

■ Line 18 Tax

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

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

■ Line 19 Armed Forces Member Credit

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

- You were on active duty, and
- You received military pay from the federal government in 2009, and
- The military pay was for services performed **while stationed outside the United States**.

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

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

■ Line 20 Renter's and Homeowner's School Property Tax Credit

You may claim a credit if you paid rent during 2009 for living quarters used as your primary residence OR you paid property taxes during 2009 on your home.

You are eligible for a credit whether or not you claim homestead credit on line 33.

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

Special Cases

If You Paid Both Property Taxes and Rent You may claim both the renter's credit and the homeowner's credit. The total combined credits claimed on lines 20a and 20b (lines 8a and 8b on Form WI-Z) cannot be more than \$300 (\$150 if married filing as head of household).

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

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

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

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

Step 1 Rent Paid in 2009 Fill in on the appropriate line(s) the total rent that you paid in 2009 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 2009 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 2009.

For example, if you and two other persons rented an apartment and paid a total rent of \$3,000 in 2009, 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 13 to figure your credit. If heat was included in your rent, use Column 1 of the table. If heat was not included in your rent, use Column 2. Fill in your credit on line 20a (line 8a of Form WI-Z).

Exception If you paid both rent where heat was included and rent where heat was not included, complete the worksheet 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 13) . . 1. _____
2. Credit for rent where heat not included (from Col. 2 of Table on page 13) 2. _____
3. Add lines 1 and 2. Fill in on line 20a of Form 1A (line 8a of Form WI-Z)* 3. _____

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

Renter's School Property Tax Credit Table*

If Rent Paid is:		Your Line 20a (Line 8a of Form WI-Z) Credit is:		If Rent Paid is:		Your Line 20a (Line 8a of Form WI-Z) Credit is:		If Rent Paid is:		Your Line 20a (Line 8a of Form WI-Z) Credit is:		If Rent Paid is:		Your Line 20a (Line 8a of Form WI-Z) Credit is:	
		Col. 1	Col. 2			Col. 1	Col. 2			Col. 1	Col. 2			Col. 1	Col. 2
At Least	But Less Than	Heat Included in Rent	Heat Not Included in Rent	At Least	But Less Than	Heat Included in Rent	Heat Not Included in Rent	At Least	But Less Than	Heat Included in Rent	Heat Not Included in Rent	At Least	But Less Than	Heat Included in Rent	Heat Not Included 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 12.

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

Step 1 Property Taxes Paid on Home in 2009 Fill in the amount of property taxes that you *paid* in 2009 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 2009.

Property taxes are further limited as follows:

- If you bought or sold your home during 2009, the property taxes of the seller and buyer are the taxes set forth for each in the closing agreement made at the sale or purchase. If the closing agreement does not divide the property taxes between the seller and buyer, divide them on the basis of the number of months each owned the home.
- If you owned a mobile home during 2009, property taxes include the municipal permit fees paid to your municipality and/or the personal property taxes paid on your mobile home. Payments for space rental for parking a mobile home or manufactured home should be filled in as rent on line 20a (line 8a of Form WI-Z).

Homeowner's School Property Tax Credit Table*

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

***Caution** The credit allowed certain persons may be less than the amount indicated. See "Special Cases" on page 12.

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 above to figure your credit. Fill in the amount of your credit on line 20b (line 8b on Form WI-Z).

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

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

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

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

Single or Head of Household

- If the amount on line 12 of Form 1A (line 1 of Form WI-Z) is \$9,000 or less, your working families tax credit is equal to your tax. Fill in the amount from line 18 of Form 1A (line 7 of Form WI-Z) on line 21 of Form 1A (line 9 of Form WI-Z).
- If the amount on line 12 of Form 1A (line 1 of Form WI-Z) is more than \$9,000 but less than \$10,000, use the worksheet at the top of page 15 to compute your working families tax credit.
- If the amount on line 12 of Form 1A (line 1 of Form WI-Z) is \$10,000 or more, leave line 21 blank (line 9 of Form WI-Z). You do not qualify for the working families tax credit.

Working Families Tax Credit Worksheet

Do **not** complete this worksheet if:

- Line 12 of Form 1A or line 1 of Form WI-Z is \$9,000 or less (\$18,000 or less if married filing a joint return).
- Line 12 of Form 1A or line 1 of Form WI-Z is \$10,000 or more (\$19,000 or more if married filing a joint return).
- You may be claimed as a dependent on another person's return.

1. Amount from line 18 of Form 1A (line 7 of Form WI-Z) 1. _____
2. Total credits from lines 19, 20a, and 20b of Form 1A (lines 8a and 8b of Form WI-Z) 2. _____
3. Subtract line 2 from line 1 3. _____
4. Fill in \$10,000 (\$19,000 if married filing a joint return) 4. _____
5. Fill in amount from line 12 of Form 1A (line 1 of Form WI-Z) 5. _____
6. Subtract line 5 from line 4 6. _____
7. Divide line 6 by one thousand (1,000). Fill in decimal amount 7. _____
8. Multiply line 3 by line 7. This is your working families tax credit. Fill in this amount on line 21 of Form 1A (line 9 of Form WI-Z) 8. _____

Married Filing a Joint Return

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

Line 22 Married Couple Credit

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

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

Fill in the schedule on page 2 of Form 1A to figure your credit. Each spouse must list his or her earned income separately in column (A) or (B) of the schedule. "Earned income" includes taxable wages, salaries, tips, disability

income treated as wages, scholarships or fellowships (only amounts reported on a W-2), and other employee compensation. Earned income that is not taxable to Wisconsin cannot be used in computing the credit.

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

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

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

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

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

Line 26 (Line 13 of Form WI-Z) Sales and Use Tax Due on Out-of-State Purchases

Did you make any taxable purchases from out-of-state firms during 2009 on which sales and use tax was not charged? If yes, you must report Wisconsin sales and use tax on these purchases on line 26 of Form 1A (line 13 of Form WI-Z) if they were stored, used, or consumed in Wisconsin. You must also report sales and use tax on taxable purchases from a retailer located in another country regardless of whether you were charged any tax for that country or any duty by the U.S. Customs Service.

Taxable purchases include furniture, carpet, clothing, computers, books, CDs, DVDs, cassettes, video tapes, artwork, antiques, jewelry, coins purchased for more than face value, etc.

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

Complete the worksheet on page 16 to determine whether you are liable for Wisconsin sales and use tax.

Worksheet for Computing Wisconsin Sales and Use Tax

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

Sales and Use Tax Rate Chart

In all Wisconsin counties except those shown in a through c below, the tax rate was 5.5% for all of 2009.

- a. If storage, use, or consumption in 2009 was in one of the following counties, the tax rate was 5.6%:

Milwaukee	Ozaukee	Washington
-----------	---------	------------
- b. If storage, use, or consumption in 2009 was in one of the following counties, the tax rate was 5.1%:

Racine	Waukesha	
--------	----------	--
- c. If storage, use, or consumption in 2009 was in one of the following counties, the tax rate was 5%:

Calumet	Manitowoc	Sheboygan
Fond du Lac	Menominee	Winnebago
Kewaunee	Outagamie	



Line 27 Advance Earned Income Credit

Fill in the amount of Wisconsin advance earned income credit payments you received in 2009. These payments are identified as WEIC in box 14 of Form W-2.

Line 28 Donations

You may designate amounts as a donation to one or more of the programs listed on lines 28a through 28i. Your donation will either reduce your refund or be added to tax due. Add the amounts on lines 28a through 28i and fill in the total on line 28j.

Line 28a 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 28a.

Line 28b 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 28b.

Line 28c 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 28c.

Line 28d 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 28d.

Line 28e 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 28e.

Line 28f Firefighters Memorial You may donate an amount towards a firefighters memorial. Fill in the amount you want to donate on line 28f.

Line 28g 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 28g.

Line 28h Military Family Relief Fund The Wisconsin Department of Military Affairs will use donations to the military family relief fund to provide financial aid to eligible members of the immediate family (spouse and dependent children) of members of the U.S. armed forces or the National Guard who are residents of Wisconsin serving on active duty in the U.S. armed forces. Fill in the amount you want to donate on line 28h.

Line 28i Second Harvest Food Banks Your donation to the Second Harvest food banks will be divided as follows: 65 percent to Second Harvest located in the city of Milwaukee; 20 percent to Second Harvest located in the city of Madison; and 15 percent to Second Harvest located in the city of Eau Claire. Fill in the amount you want to donate on line 28i.

Line 30 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 30. Enclose readable copies of your withholding statements. Enclose Form 1099-R only if Wisconsin income tax was withheld.

DO NOT:

- claim credit for tax withheld for other states.

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

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

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

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

■ Line 31 2009 Estimated Tax Payments and Amount Applied from 2008 Return

Fill in any payments you made on your estimated Wisconsin income tax (Form 1-ES) for 2009. Include any overpayment from your 2008 return that you were allowed as credit to your 2009 Wisconsin estimated tax.

To verify the amount of your 2009 estimated Wisconsin income tax payments, go to the department's web site at <https://ww2.revenue.wi.gov/PaymentInquiry/application>. Delays in processing your return will occur if there is a difference between the amount of payments you claim and the amount of payments the department has on record.

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

- any separate estimated tax payments made by each spouse,
- any joint estimated tax payments, and
- any overpayments from your 2008 returns that you and your spouse were allowed as credit to 2009 Wisconsin estimated tax.

Follow these instructions even if your spouse died in 2009 or in 2010 before filing a 2009 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 2009 and the name(s) and social security number(s) under which you made them.

■ Line 32 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 32.

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

Step 2 Fill in the **federal earned income credit** from line 41a of federal Form 1040A or line 64a 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 32. This is your Wisconsin credit.



Enclose With Your Return Enclose a copy of your federal Schedule EIC with Form 1A. Failure to provide this may delay your refund.

Note If the IRS is computing your federal earned income credit and you want the department to compute your Wisconsin earned income credit for you, fill in the number of qualifying children in the space provided on line 32. Write EIC in the space to the right of line 32. Complete your return through line 34. Enclose a copy of your federal return (Form 1040A or Form 1040) with Form 1A.

■ Line 33 Homestead Credit

If you are claiming homestead credit, fill in on line 33 the amount of your credit from line 19 of Schedule H or line 14 of Schedule H-EZ, the homestead credit claim form. Attach your completed Schedule H or H-EZ to Form 1A.

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

■ Line 34 Eligible Veterans and Surviving Spouses Property Tax Credit

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

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

- An individual who had served on active duty in the U.S. armed forces or in forces incorporated as part of the U.S. armed forces, who was a resident of Wisconsin at the time of entry into active service or who had been a resident of Wisconsin for any consecutive 5-year period after entry into that active duty 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 or who had been a resident of Wisconsin for any consecutive 5-year period after entry into that active duty service; who was a resident of Wisconsin at the time of his or her death; and who had either a service-connected disability rating of 100% under 38 USC 1114 or 1134 or a 100% disability rating based on individual unemployment.
- 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 or who had been a resident of Wisconsin for any consecutive 5-year period after entry into that active duty 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 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 or who had been a resident of Wisconsin for any consecutive 5-year period after entry into that active duty service.
- Is currently a resident of Wisconsin for purposes of receiving veterans benefits.
- Has a service-connected disability rating of 100% under 38 USC 1114 or 1134 or a 100% disability rating based on individual unemployment.

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.

Exception

- *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 not filing a joint return* If property is owned by an eligible veteran and his/her spouse as joint tenants, tenants-in-common, or as marital property, each spouse may claim the credit based on their respective ownership interest in the eligible veteran’s principal dwelling.

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

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

“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 in a prior year, before claiming the credit for 2009 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 2009 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 36 Amount You Overpaid

If line 35 is more than line 29, complete line 36 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 40 instructions to see if you owe underpayment interest. If you owe underpayment interest and you show an overpayment on line 36, reduce the amount on line 36 by the amount of underpayment interest on line 40.

■ Line 37 Refund

Fill in on line 37 the amount from line 36 that you want refunded to you.

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

■ Line 38 Amount of Line 36 to be Applied to your 2010 Estimated Tax

Fill in on line 38 the amount, if any, of the overpayment on line 36 you want applied to your 2010 estimated tax.

■ Line 39 Amount You Owe

If line 35 is less than line 29, complete line 39 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 40 instructions.

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

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

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

To Pay by Credit Card You may use your Visa® Card, MasterCard®, American Express® Card, or Discover® Card. To pay by credit card, call toll free or access by Internet the service provider listed below. A convenience fee of 2.5% (minimum of \$1) will be charged by the service provider based on the amount paid. You will be told what the fee is during the transaction and have the option to continue or cancel the transaction. **If you pay by credit card before filing your return**, enter on page 1 of Form 1A in the bottom left corner the confirmation number you were given at the end of the transaction and the tax amount you charged.

Official Payments Corporation
1-800-2PAY-TAX (1-800-272-9829)
1-866-621-4109 (Customer Service)
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 40 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 21.

Underpayment interest applies if:

- Line 39 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 25 minus the amounts on lines 32, 33, and 34.

Exceptions You will not owe underpayment interest if your 2008 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 2008 and you were a Wisconsin resident for all of 2008, **or**
2. The amounts on lines 30 and 31 on your 2009 return are at least as much as the tax shown on your 2008 return. Your estimated tax payments for 2009 must have been made on time and for the required amount.

The tax shown on your 2008 return is the amount on line 25 of 2008 Form 1A minus the amounts on lines 31, 32, and 33.

Figuring Underpayment Interest

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

Fill in the underpayment interest from Schedule U on line 40. Add the amount of the underpayment interest to any tax due and fill in the total on line 39. If you are due a refund, subtract the underpayment interest from the overpayment on line 36. Enclose Schedule U with Form 1A.



Fill in the exception code in the box to the left of line 40 only if you qualify for an exception, are enclosing an application for a waiver, or are using the annualized income installment method (Part IV of Schedule U) to compute underpayment interest. See Schedule U instructions for the exception code to use.

■ Third Party Designee

If you want to allow a tax preparer, family member, friend, or any other person you choose to discuss your 2009 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 2010 tax return. This is April 15, 2011, for most people.

■ Sign and Date Your Return

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

■ Enclosures

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

Penalties for Not Filing Returns or Filing Incorrect Returns

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

Note

Estimated Tax Payments Required for Next Year?

If your 2010 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 2010 in installments beginning April 15, 2010, using Wisconsin Form 1-ES, or
- Increase the amount of income tax withheld from your 2010 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 2010 and do not receive a form in the mail, go to the department's web site at www.revenue.wi.gov to obtain a personalized copy of Form 1-ES, or contact any Department of Revenue office.

Wisconsin Homestead Credit

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

- At least 18 years old on December 31, 2009,
- A Wisconsin resident for all of 2009,
- Not claimed as a dependent on anyone's 2009 tax return (unless you were 62 or older on December 31, 2009),
- Not living in tax-exempt public housing for all of 2009 (**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 2009.

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.

New

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

Armed Forces Personnel

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

Death of a Taxpayer

A return for a taxpayer who died in 2009 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 2009 and you did not remarry in 2009, you can file a joint return. You can also file a joint return if your spouse died in 2010 before filing a 2009 return. A joint return should show your spouse's 2009 income before death and your income for all of 2009. 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 2009 and you have not remarried, you must file as single or, if qualified, as head of household.

Requesting Copies of Your Returns

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

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.

2009 Tax Table for Forms 1A and WI-Z Filers

Use this Tax Table if your taxable income is less than \$100,000. If \$100,000 or more, use the Tax Computation Worksheet on page 30.

Example: Mr. and Mrs. Smith are filing a joint return. Their taxable income on line 17 of Form 1A is \$28,653. First, they find the \$28,000 heading in the table. Then they find the \$28,600-28,700 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and the filing status column meet is \$1,556. This is the tax amount they must write on line 18 of their return.



If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly
		Your tax is –	
28,500	28,600	1,626	1,549
28,600	28,700	1,632	1,556
28,700	28,800	1,639	1,562
28,800	28,900	1,645	1,569
28,900	29,000	1,652	1,575

If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly
		Your tax is –				Your tax is –				Your tax is –	
0	20	0	0	4,000				8,000			
20	40	1	1	4,000	4,100	186	186	8,000	8,100	370	370
40	100	3	3	4,100	4,200	191	191	8,100	8,200	375	375
100	200	7	7	4,200	4,300	196	196	8,200	8,300	380	380
200	300	12	12	4,300	4,400	200	200	8,300	8,400	384	384
300	400	16	16	4,400	4,500	205	205	8,400	8,500	389	389
400	500	21	21	4,500	4,600	209	209	8,500	8,600	393	393
500	600	25	25	4,600	4,700	214	214	8,600	8,700	398	398
600	700	30	30	4,700	4,800	219	219	8,700	8,800	403	403
700	800	35	35	4,800	4,900	223	223	8,800	8,900	407	407
800	900	39	39	4,900	5,000	228	228	8,900	9,000	412	412
900	1,000	44	44	5,000				9,000			
1,000				5,000	5,100	232	232	9,000	9,100	416	416
1,000	1,100	48	48	5,100	5,200	237	237	9,100	9,200	421	421
1,100	1,200	53	53	5,200	5,300	242	242	9,200	9,300	426	426
1,200	1,300	58	58	5,300	5,400	246	246	9,300	9,400	430	430
1,300	1,400	62	62	5,400	5,500	251	251	9,400	9,500	435	435
1,400	1,500	67	67	5,500	5,600	255	255	9,500	9,600	439	439
1,500	1,600	71	71	5,600	5,700	260	260	9,600	9,700	444	444
1,600	1,700	76	76	5,700	5,800	265	265	9,700	9,800	449	449
1,700	1,800	81	81	5,800	5,900	269	269	9,800	9,900	453	453
1,800	1,900	85	85	5,900	6,000	274	274	9,900	10,000	458	458
1,900	2,000	90	90	6,000				10,000			
2,000				6,000	6,100	278	278	10,000	10,100	462	462
2,000	2,100	94	94	6,100	6,200	283	283	10,100	10,200	467	467
2,100	2,200	99	99	6,200	6,300	288	288	10,200	10,300	472	472
2,200	2,300	104	104	6,300	6,400	292	292	10,300	10,400	478	478
2,300	2,400	108	108	6,400	6,500	297	297	10,400	10,500	484	484
2,400	2,500	113	113	6,500	6,600	301	301	10,500	10,600	490	485
2,500	2,600	117	117	6,600	6,700	306	306	10,600	10,700	497	490
2,600	2,700	122	122	6,700	6,800	311	311	10,700	10,800	503	495
2,700	2,800	127	127	6,800	6,900	315	315	10,800	10,900	509	499
2,800	2,900	131	131	6,900	7,000	320	320	10,900	11,000	515	504
2,900	3,000	136	136	7,000				11,000			
3,000				7,000	7,100	324	324	11,000	11,100	521	508
3,000	3,100	140	140	7,100	7,200	329	329	11,100	11,200	527	513
3,100	3,200	145	145	7,200	7,300	334	334	11,200	11,300	533	518
3,200	3,300	150	150	7,300	7,400	338	338	11,300	11,400	540	522
3,300	3,400	154	154	7,400	7,500	343	343	11,400	11,500	546	527
3,400	3,500	159	159	7,500	7,600	347	347	11,500	11,600	552	531
3,500	3,600	163	163	7,600	7,700	352	352	11,600	11,700	558	536
3,600	3,700	168	168	7,700	7,800	357	357	11,700	11,800	564	541
3,700	3,800	173	173	7,800	7,900	361	361	11,800	11,900	570	545
3,800	3,900	177	177	7,900	8,000	366	366	11,900	12,000	577	550
3,900	4,000	182	182								

If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly
		Your tax is –				Your tax is –				Your tax is –	
12,000				18,000				24,000			
12,000	12,100	583	554	18,000	18,100	952	899	24,000	24,100	1,333	1,268
12,100	12,200	589	559	18,100	18,200	958	905	24,100	24,200	1,340	1,274
12,200	12,300	595	564	18,200	18,300	964	911	24,200	24,300	1,346	1,280
12,300	12,400	601	568	18,300	18,400	970	917	24,300	24,400	1,353	1,286
12,400	12,500	607	573	18,400	18,500	976	924	24,400	24,500	1,359	1,293
12,500	12,600	613	577	18,500	18,600	982	930	24,500	24,600	1,366	1,299
12,600	12,700	620	582	18,600	18,700	989	936	24,600	24,700	1,372	1,305
12,700	12,800	626	587	18,700	18,800	995	942	24,700	24,800	1,379	1,311
12,800	12,900	632	591	18,800	18,900	1,001	948	24,800	24,900	1,385	1,317
12,900	13,000	638	596	18,900	19,000	1,007	954	24,900	25,000	1,392	1,323
13,000				19,000				25,000			
13,000	13,100	644	600	19,000	19,100	1,013	960	25,000	25,100	1,398	1,329
13,100	13,200	650	605	19,100	19,200	1,019	967	25,100	25,200	1,405	1,336
13,200	13,300	656	610	19,200	19,300	1,025	973	25,200	25,300	1,411	1,342
13,300	13,400	663	614	19,300	19,400	1,032	979	25,300	25,400	1,418	1,348
13,400	13,500	669	619	19,400	19,500	1,038	985	25,400	25,500	1,424	1,354
13,500	13,600	675	623	19,500	19,600	1,044	991	25,500	25,600	1,431	1,360
13,600	13,700	681	628	19,600	19,700	1,050	997	25,600	25,700	1,437	1,366
13,700	13,800	687	635	19,700	19,800	1,056	1,004	25,700	25,800	1,444	1,373
13,800	13,900	693	641	19,800	19,900	1,062	1,010	25,800	25,900	1,450	1,379
13,900	14,000	700	647	19,900	20,000	1,069	1,016	25,900	26,000	1,457	1,385
14,000				20,000				26,000			
14,000	14,100	706	653	20,000	20,100	1,075	1,022	26,000	26,100	1,463	1,391
14,100	14,200	712	659	20,100	20,200	1,081	1,028	26,100	26,200	1,470	1,397
14,200	14,300	718	665	20,200	20,300	1,087	1,034	26,200	26,300	1,476	1,403
14,300	14,400	724	671	20,300	20,400	1,093	1,040	26,300	26,400	1,483	1,409
14,400	14,500	730	678	20,400	20,500	1,099	1,047	26,400	26,500	1,489	1,416
14,500	14,600	736	684	20,500	20,600	1,106	1,053	26,500	26,600	1,496	1,422
14,600	14,700	743	690	20,600	20,700	1,112	1,059	26,600	26,700	1,502	1,428
14,700	14,800	749	696	20,700	20,800	1,119	1,065	26,700	26,800	1,509	1,434
14,800	14,900	755	702	20,800	20,900	1,125	1,071	26,800	26,900	1,515	1,440
14,900	15,000	761	708	20,900	21,000	1,132	1,077	26,900	27,000	1,522	1,446
15,000				21,000				27,000			
15,000	15,100	767	714	21,000	21,100	1,138	1,083	27,000	27,100	1,528	1,452
15,100	15,200	773	721	21,100	21,200	1,145	1,090	27,100	27,200	1,535	1,459
15,200	15,300	779	727	21,200	21,300	1,151	1,096	27,200	27,300	1,541	1,465
15,300	15,400	786	733	21,300	21,400	1,158	1,102	27,300	27,400	1,548	1,471
15,400	15,500	792	739	21,400	21,500	1,164	1,108	27,400	27,500	1,554	1,478
15,500	15,600	798	745	21,500	21,600	1,171	1,114	27,500	27,600	1,561	1,484
15,600	15,700	804	751	21,600	21,700	1,177	1,120	27,600	27,700	1,567	1,491
15,700	15,800	810	758	21,700	21,800	1,184	1,127	27,700	27,800	1,574	1,497
15,800	15,900	816	764	21,800	21,900	1,190	1,133	27,800	27,900	1,580	1,504
15,900	16,000	823	770	21,900	22,000	1,197	1,139	27,900	28,000	1,587	1,510
16,000				22,000				28,000			
16,000	16,100	829	776	22,000	22,100	1,203	1,145	28,000	28,100	1,593	1,517
16,100	16,200	835	782	22,100	22,200	1,210	1,151	28,100	28,200	1,600	1,523
16,200	16,300	841	788	22,200	22,300	1,216	1,157	28,200	28,300	1,606	1,530
16,300	16,400	847	794	22,300	22,400	1,223	1,163	28,300	28,400	1,613	1,536
16,400	16,500	853	801	22,400	22,500	1,229	1,170	28,400	28,500	1,619	1,543
16,500	16,600	859	807	22,500	22,600	1,236	1,176	28,500	28,600	1,626	1,549
16,600	16,700	866	813	22,600	22,700	1,242	1,182	28,600	28,700	1,632	1,556
16,700	16,800	872	819	22,700	22,800	1,249	1,188	28,700	28,800	1,639	1,562
16,800	16,900	878	825	22,800	22,900	1,255	1,194	28,800	28,900	1,645	1,569
16,900	17,000	884	831	22,900	23,000	1,262	1,200	28,900	29,000	1,652	1,575
17,000				23,000				29,000			
17,000	17,100	890	837	23,000	23,100	1,268	1,206	29,000	29,100	1,658	1,582
17,100	17,200	896	844	23,100	23,200	1,275	1,213	29,100	29,200	1,665	1,588
17,200	17,300	902	850	23,200	23,300	1,281	1,219	29,200	29,300	1,671	1,595
17,300	17,400	909	856	23,300	23,400	1,288	1,225	29,300	29,400	1,678	1,601
17,400	17,500	915	862	23,400	23,500	1,294	1,231	29,400	29,500	1,684	1,608
17,500	17,600	921	868	23,500	23,600	1,301	1,237	29,500	29,600	1,691	1,614
17,600	17,700	927	874	23,600	23,700	1,307	1,243	29,600	29,700	1,697	1,621
17,700	17,800	933	881	23,700	23,800	1,314	1,250	29,700	29,800	1,704	1,627
17,800	17,900	939	887	23,800	23,900	1,320	1,256	29,800	29,900	1,710	1,634
17,900	18,000	946	893	23,900	24,000	1,327	1,262	29,900	30,000	1,717	1,640

If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly
		Your tax is –				Your tax is –				Your tax is –	
30,000				36,000				42,000			
30,000	30,100	1,723	1,647	36,000	36,100	2,113	2,037	42,000	42,100	2,503	2,427
30,100	30,200	1,730	1,653	36,100	36,200	2,120	2,043	42,100	42,200	2,510	2,433
30,200	30,300	1,736	1,660	36,200	36,300	2,126	2,050	42,200	42,300	2,516	2,440
30,300	30,400	1,743	1,666	36,300	36,400	2,133	2,056	42,300	42,400	2,523	2,446
30,400	30,500	1,749	1,673	36,400	36,500	2,139	2,063	42,400	42,500	2,529	2,453
30,500	30,600	1,756	1,679	36,500	36,600	2,146	2,069	42,500	42,600	2,536	2,459
30,600	30,700	1,762	1,686	36,600	36,700	2,152	2,076	42,600	42,700	2,542	2,466
30,700	30,800	1,769	1,692	36,700	36,800	2,159	2,082	42,700	42,800	2,549	2,472
30,800	30,900	1,775	1,699	36,800	36,900	2,165	2,089	42,800	42,900	2,555	2,479
30,900	31,000	1,782	1,705	36,900	37,000	2,172	2,095	42,900	43,000	2,562	2,485
31,000				37,000				43,000			
31,000	31,100	1,788	1,712	37,000	37,100	2,178	2,102	43,000	43,100	2,568	2,492
31,100	31,200	1,795	1,718	37,100	37,200	2,185	2,108	43,100	43,200	2,575	2,498
31,200	31,300	1,801	1,725	37,200	37,300	2,191	2,115	43,200	43,300	2,581	2,505
31,300	31,400	1,808	1,731	37,300	37,400	2,198	2,121	43,300	43,400	2,588	2,511
31,400	31,500	1,814	1,738	37,400	37,500	2,204	2,128	43,400	43,500	2,594	2,518
31,500	31,600	1,821	1,744	37,500	37,600	2,211	2,134	43,500	43,600	2,601	2,524
31,600	31,700	1,827	1,751	37,600	37,700	2,217	2,141	43,600	43,700	2,607	2,531
31,700	31,800	1,834	1,757	37,700	37,800	2,224	2,147	43,700	43,800	2,614	2,537
31,800	31,900	1,840	1,764	37,800	37,900	2,230	2,154	43,800	43,900	2,620	2,544
31,900	32,000	1,847	1,770	37,900	38,000	2,237	2,160	43,900	44,000	2,627	2,550
32,000				38,000				44,000			
32,000	32,100	1,853	1,777	38,000	38,100	2,243	2,167	44,000	44,100	2,633	2,557
32,100	32,200	1,860	1,783	38,100	38,200	2,250	2,173	44,100	44,200	2,640	2,563
32,200	32,300	1,866	1,790	38,200	38,300	2,256	2,180	44,200	44,300	2,646	2,570
32,300	32,400	1,873	1,796	38,300	38,400	2,263	2,186	44,300	44,400	2,653	2,576
32,400	32,500	1,879	1,803	38,400	38,500	2,269	2,193	44,400	44,500	2,659	2,583
32,500	32,600	1,886	1,809	38,500	38,600	2,276	2,199	44,500	44,600	2,666	2,589
32,600	32,700	1,892	1,816	38,600	38,700	2,282	2,206	44,600	44,700	2,672	2,596
32,700	32,800	1,899	1,822	38,700	38,800	2,289	2,212	44,700	44,800	2,679	2,602
32,800	32,900	1,905	1,829	38,800	38,900	2,295	2,219	44,800	44,900	2,685	2,609
32,900	33,000	1,912	1,835	38,900	39,000	2,302	2,225	44,900	45,000	2,692	2,615
33,000				39,000				45,000			
33,000	33,100	1,918	1,842	39,000	39,100	2,308	2,232	45,000	45,100	2,698	2,622
33,100	33,200	1,925	1,848	39,100	39,200	2,315	2,238	45,100	45,200	2,705	2,628
33,200	33,300	1,931	1,855	39,200	39,300	2,321	2,245	45,200	45,300	2,711	2,635
33,300	33,400	1,938	1,861	39,300	39,400	2,328	2,251	45,300	45,400	2,718	2,641
33,400	33,500	1,944	1,868	39,400	39,500	2,334	2,258	45,400	45,500	2,724	2,648
33,500	33,600	1,951	1,874	39,500	39,600	2,341	2,264	45,500	45,600	2,731	2,654
33,600	33,700	1,957	1,881	39,600	39,700	2,347	2,271	45,600	45,700	2,737	2,661
33,700	33,800	1,964	1,887	39,700	39,800	2,354	2,277	45,700	45,800	2,744	2,667
33,800	33,900	1,970	1,894	39,800	39,900	2,360	2,284	45,800	45,900	2,750	2,674
33,900	34,000	1,977	1,900	39,900	40,000	2,367	2,290	45,900	46,000	2,757	2,680
34,000				40,000				46,000			
34,000	34,100	1,983	1,907	40,000	40,100	2,373	2,297	46,000	46,100	2,763	2,687
34,100	34,200	1,990	1,913	40,100	40,200	2,380	2,303	46,100	46,200	2,770	2,693
34,200	34,300	1,996	1,920	40,200	40,300	2,386	2,310	46,200	46,300	2,776	2,700
34,300	34,400	2,003	1,926	40,300	40,400	2,393	2,316	46,300	46,400	2,783	2,706
34,400	34,500	2,009	1,933	40,400	40,500	2,399	2,323	46,400	46,500	2,789	2,713
34,500	34,600	2,016	1,939	40,500	40,600	2,406	2,329	46,500	46,600	2,796	2,719
34,600	34,700	2,022	1,946	40,600	40,700	2,412	2,336	46,600	46,700	2,802	2,726
34,700	34,800	2,029	1,952	40,700	40,800	2,419	2,342	46,700	46,800	2,809	2,732
34,800	34,900	2,035	1,959	40,800	40,900	2,425	2,349	46,800	46,900	2,815	2,739
34,900	35,000	2,042	1,965	40,900	41,000	2,432	2,355	46,900	47,000	2,822	2,745
35,000				41,000				47,000			
35,000	35,100	2,048	1,972	41,000	41,100	2,438	2,362	47,000	47,100	2,828	2,752
35,100	35,200	2,055	1,978	41,100	41,200	2,445	2,368	47,100	47,200	2,835	2,758
35,200	35,300	2,061	1,985	41,200	41,300	2,451	2,375	47,200	47,300	2,841	2,765
35,300	35,400	2,068	1,991	41,300	41,400	2,458	2,381	47,300	47,400	2,848	2,771
35,400	35,500	2,074	1,998	41,400	41,500	2,464	2,388	47,400	47,500	2,854	2,778
35,500	35,600	2,081	2,004	41,500	41,600	2,471	2,394	47,500	47,600	2,861	2,784
35,600	35,700	2,087	2,011	41,600	41,700	2,477	2,401	47,600	47,700	2,867	2,791
35,700	35,800	2,094	2,017	41,700	41,800	2,484	2,407	47,700	47,800	2,874	2,797
35,800	35,900	2,100	2,024	41,800	41,900	2,490	2,414	47,800	47,900	2,880	2,804
35,900	36,000	2,107	2,030	41,900	42,000	2,497	2,420	47,900	48,000	2,887	2,810

If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly
		Your tax is –				Your tax is –				Your tax is –	
48,000				54,000				60,000			
48,000	48,100	2,893	2,817	54,000	54,100	3,283	3,207	60,000	60,100	3,673	3,597
48,100	48,200	2,900	2,823	54,100	54,200	3,290	3,213	60,100	60,200	3,680	3,603
48,200	48,300	2,906	2,830	54,200	54,300	3,296	3,220	60,200	60,300	3,686	3,610
48,300	48,400	2,913	2,836	54,300	54,400	3,303	3,226	60,300	60,400	3,693	3,616
48,400	48,500	2,919	2,843	54,400	54,500	3,309	3,233	60,400	60,500	3,699	3,623
48,500	48,600	2,926	2,849	54,500	54,600	3,316	3,239	60,500	60,600	3,706	3,629
48,600	48,700	2,932	2,856	54,600	54,700	3,322	3,246	60,600	60,700	3,712	3,636
48,700	48,800	2,939	2,862	54,700	54,800	3,329	3,252	60,700	60,800	3,719	3,642
48,800	48,900	2,945	2,869	54,800	54,900	3,335	3,259	60,800	60,900	3,725	3,649
48,900	49,000	2,952	2,875	54,900	55,000	3,342	3,265	60,900	61,000	3,732	3,655
49,000				55,000				61,000			
49,000	49,100	2,958	2,882	55,000	55,100	3,348	3,272	61,000	61,100	3,738	3,662
49,100	49,200	2,965	2,888	55,100	55,200	3,355	3,278	61,100	61,200	3,745	3,668
49,200	49,300	2,971	2,895	55,200	55,300	3,361	3,285	61,200	61,300	3,751	3,675
49,300	49,400	2,978	2,901	55,300	55,400	3,368	3,291	61,300	61,400	3,758	3,681
49,400	49,500	2,984	2,908	55,400	55,500	3,374	3,298	61,400	61,500	3,764	3,688
49,500	49,600	2,991	2,914	55,500	55,600	3,381	3,304	61,500	61,600	3,771	3,694
49,600	49,700	2,997	2,921	55,600	55,700	3,387	3,311	61,600	61,700	3,777	3,701
49,700	49,800	3,004	2,927	55,700	55,800	3,394	3,317	61,700	61,800	3,784	3,707
49,800	49,900	3,010	2,934	55,800	55,900	3,400	3,324	61,800	61,900	3,790	3,714
49,900	50,000	3,017	2,940	55,900	56,000	3,407	3,330	61,900	62,000	3,797	3,720
50,000				56,000				62,000			
50,000	50,100	3,023	2,947	56,000	56,100	3,413	3,337	62,000	62,100	3,803	3,727
50,100	50,200	3,030	2,953	56,100	56,200	3,420	3,343	62,100	62,200	3,810	3,733
50,200	50,300	3,036	2,960	56,200	56,300	3,426	3,350	62,200	62,300	3,816	3,740
50,300	50,400	3,043	2,966	56,300	56,400	3,433	3,356	62,300	62,400	3,823	3,746
50,400	50,500	3,049	2,973	56,400	56,500	3,439	3,363	62,400	62,500	3,829	3,753
50,500	50,600	3,056	2,979	56,500	56,600	3,446	3,369	62,500	62,600	3,836	3,759
50,600	50,700	3,062	2,986	56,600	56,700	3,452	3,376	62,600	62,700	3,842	3,766
50,700	50,800	3,069	2,992	56,700	56,800	3,459	3,382	62,700	62,800	3,849	3,772
50,800	50,900	3,075	2,999	56,800	56,900	3,465	3,389	62,800	62,900	3,855	3,779
50,900	51,000	3,082	3,005	56,900	57,000	3,472	3,395	62,900	63,000	3,862	3,785
51,000				57,000				63,000			
51,000	51,100	3,088	3,012	57,000	57,100	3,478	3,402	63,000	63,100	3,868	3,792
51,100	51,200	3,095	3,018	57,100	57,200	3,485	3,408	63,100	63,200	3,875	3,798
51,200	51,300	3,101	3,025	57,200	57,300	3,491	3,415	63,200	63,300	3,881	3,805
51,300	51,400	3,108	3,031	57,300	57,400	3,498	3,421	63,300	63,400	3,888	3,811
51,400	51,500	3,114	3,038	57,400	57,500	3,504	3,428	63,400	63,500	3,894	3,818
51,500	51,600	3,121	3,044	57,500	57,600	3,511	3,434	63,500	63,600	3,901	3,824
51,600	51,700	3,127	3,051	57,600	57,700	3,517	3,441	63,600	63,700	3,907	3,831
51,700	51,800	3,134	3,057	57,700	57,800	3,524	3,447	63,700	63,800	3,914	3,837
51,800	51,900	3,140	3,064	57,800	57,900	3,530	3,454	63,800	63,900	3,920	3,844
51,900	52,000	3,147	3,070	57,900	58,000	3,537	3,460	63,900	64,000	3,927	3,850
52,000				58,000				64,000			
52,000	52,100	3,153	3,077	58,000	58,100	3,543	3,467	64,000	64,100	3,933	3,857
52,100	52,200	3,160	3,083	58,100	58,200	3,550	3,473	64,100	64,200	3,940	3,863
52,200	52,300	3,166	3,090	58,200	58,300	3,556	3,480	64,200	64,300	3,946	3,870
52,300	52,400	3,173	3,096	58,300	58,400	3,563	3,486	64,300	64,400	3,953	3,876
52,400	52,500	3,179	3,103	58,400	58,500	3,569	3,493	64,400	64,500	3,959	3,883
52,500	52,600	3,186	3,109	58,500	58,600	3,576	3,499	64,500	64,600	3,966	3,889
52,600	52,700	3,192	3,116	58,600	58,700	3,582	3,506	64,600	64,700	3,972	3,896
52,700	52,800	3,199	3,122	58,700	58,800	3,589	3,512	64,700	64,800	3,979	3,902
52,800	52,900	3,205	3,129	58,800	58,900	3,595	3,519	64,800	64,900	3,985	3,909
52,900	53,000	3,212	3,135	58,900	59,000	3,602	3,525	64,900	65,000	3,992	3,915
53,000				59,000				65,000			
53,000	53,100	3,218	3,142	59,000	59,100	3,608	3,532	65,000	65,100	3,998	3,922
53,100	53,200	3,225	3,148	59,100	59,200	3,615	3,538	65,100	65,200	4,005	3,928
53,200	53,300	3,231	3,155	59,200	59,300	3,621	3,545	65,200	65,300	4,011	3,935
53,300	53,400	3,238	3,161	59,300	59,400	3,628	3,551	65,300	65,400	4,018	3,941
53,400	53,500	3,244	3,168	59,400	59,500	3,634	3,558	65,400	65,500	4,024	3,948
53,500	53,600	3,251	3,174	59,500	59,600	3,641	3,564	65,500	65,600	4,031	3,954
53,600	53,700	3,257	3,181	59,600	59,700	3,647	3,571	65,600	65,700	4,037	3,961
53,700	53,800	3,264	3,187	59,700	59,800	3,654	3,577	65,700	65,800	4,044	3,967
53,800	53,900	3,270	3,194	59,800	59,900	3,660	3,584	65,800	65,900	4,050	3,974
53,900	54,000	3,277	3,200	59,900	60,000	3,667	3,590	65,900	66,000	4,057	3,980

If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly
		Your tax is –				Your tax is –				Your tax is –	
66,000				72,000				78,000			
66,000	66,100	4,063	3,987	72,000	72,100	4,453	4,377	78,000	78,100	4,843	4,767
66,100	66,200	4,070	3,993	72,100	72,200	4,460	4,383	78,100	78,200	4,850	4,773
66,200	66,300	4,076	4,000	72,200	72,300	4,466	4,390	78,200	78,300	4,856	4,780
66,300	66,400	4,083	4,006	72,300	72,400	4,473	4,396	78,300	78,400	4,863	4,786
66,400	66,500	4,089	4,013	72,400	72,500	4,479	4,403	78,400	78,500	4,869	4,793
66,500	66,600	4,096	4,019	72,500	72,600	4,486	4,409	78,500	78,600	4,876	4,799
66,600	66,700	4,102	4,026	72,600	72,700	4,492	4,416	78,600	78,700	4,882	4,806
66,700	66,800	4,109	4,032	72,700	72,800	4,499	4,422	78,700	78,800	4,889	4,812
66,800	66,900	4,115	4,039	72,800	72,900	4,505	4,429	78,800	78,900	4,895	4,819
66,900	67,000	4,122	4,045	72,900	73,000	4,512	4,435	78,900	79,000	4,902	4,825
67,000				73,000				79,000			
67,000	67,100	4,128	4,052	73,000	73,100	4,518	4,442	79,000	79,100	4,908	4,832
67,100	67,200	4,135	4,058	73,100	73,200	4,525	4,448	79,100	79,200	4,915	4,838
67,200	67,300	4,141	4,065	73,200	73,300	4,531	4,455	79,200	79,300	4,921	4,845
67,300	67,400	4,148	4,071	73,300	73,400	4,538	4,461	79,300	79,400	4,928	4,851
67,400	67,500	4,154	4,078	73,400	73,500	4,544	4,468	79,400	79,500	4,934	4,858
67,500	67,600	4,161	4,084	73,500	73,600	4,551	4,474	79,500	79,600	4,941	4,864
67,600	67,700	4,167	4,091	73,600	73,700	4,557	4,481	79,600	79,700	4,947	4,871
67,700	67,800	4,174	4,097	73,700	73,800	4,564	4,487	79,700	79,800	4,954	4,877
67,800	67,900	4,180	4,104	73,800	73,900	4,570	4,494	79,800	79,900	4,960	4,884
67,900	68,000	4,187	4,110	73,900	74,000	4,577	4,500	79,900	80,000	4,967	4,890
68,000				74,000				80,000			
68,000	68,100	4,193	4,117	74,000	74,100	4,583	4,507	80,000	80,100	4,973	4,897
68,100	68,200	4,200	4,123	74,100	74,200	4,590	4,513	80,100	80,200	4,980	4,903
68,200	68,300	4,206	4,130	74,200	74,300	4,596	4,520	80,200	80,300	4,986	4,910
68,300	68,400	4,213	4,136	74,300	74,400	4,603	4,526	80,300	80,400	4,993	4,916
68,400	68,500	4,219	4,143	74,400	74,500	4,609	4,533	80,400	80,500	4,999	4,923
68,500	68,600	4,226	4,149	74,500	74,600	4,616	4,539	80,500	80,600	5,006	4,929
68,600	68,700	4,232	4,156	74,600	74,700	4,622	4,546	80,600	80,700	5,012	4,936
68,700	68,800	4,239	4,162	74,700	74,800	4,629	4,552	80,700	80,800	5,019	4,942
68,800	68,900	4,245	4,169	74,800	74,900	4,635	4,559	80,800	80,900	5,025	4,949
68,900	69,000	4,252	4,175	74,900	75,000	4,642	4,565	80,900	81,000	5,032	4,955
69,000				75,000				81,000			
69,000	69,100	4,258	4,182	75,000	75,100	4,648	4,572	81,000	81,100	5,038	4,962
69,100	69,200	4,265	4,188	75,100	75,200	4,655	4,578	81,100	81,200	5,045	4,968
69,200	69,300	4,271	4,195	75,200	75,300	4,661	4,585	81,200	81,300	5,051	4,975
69,300	69,400	4,278	4,201	75,300	75,400	4,668	4,591	81,300	81,400	5,058	4,981
69,400	69,500	4,284	4,208	75,400	75,500	4,674	4,598	81,400	81,500	5,064	4,988
69,500	69,600	4,291	4,214	75,500	75,600	4,681	4,604	81,500	81,600	5,071	4,994
69,600	69,700	4,297	4,221	75,600	75,700	4,687	4,611	81,600	81,700	5,077	5,001
69,700	69,800	4,304	4,227	75,700	75,800	4,694	4,617	81,700	81,800	5,084	5,007
69,800	69,900	4,310	4,234	75,800	75,900	4,700	4,624	81,800	81,900	5,090	5,014
69,900	70,000	4,317	4,240	75,900	76,000	4,707	4,630	81,900	82,000	5,097	5,020
70,000				76,000				82,000			
70,000	70,100	4,323	4,247	76,000	76,100	4,713	4,637	82,000	82,100	5,103	5,027
70,100	70,200	4,330	4,253	76,100	76,200	4,720	4,643	82,100	82,200	5,110	5,033
70,200	70,300	4,336	4,260	76,200	76,300	4,726	4,650	82,200	82,300	5,116	5,040
70,300	70,400	4,343	4,266	76,300	76,400	4,733	4,656	82,300	82,400	5,123	5,046
70,400	70,500	4,349	4,273	76,400	76,500	4,739	4,663	82,400	82,500	5,129	5,053
70,500	70,600	4,356	4,279	76,500	76,600	4,746	4,669	82,500	82,600	5,136	5,059
70,600	70,700	4,362	4,286	76,600	76,700	4,752	4,676	82,600	82,700	5,142	5,066
70,700	70,800	4,369	4,292	76,700	76,800	4,759	4,682	82,700	82,800	5,149	5,072
70,800	70,900	4,375	4,299	76,800	76,900	4,765	4,689	82,800	82,900	5,155	5,079
70,900	71,000	4,382	4,305	76,900	77,000	4,772	4,695	82,900	83,000	5,162	5,085
71,000				77,000				83,000			
71,000	71,100	4,388	4,312	77,000	77,100	4,778	4,702	83,000	83,100	5,168	5,092
71,100	71,200	4,395	4,318	77,100	77,200	4,785	4,708	83,100	83,200	5,175	5,098
71,200	71,300	4,401	4,325	77,200	77,300	4,791	4,715	83,200	83,300	5,181	5,105
71,300	71,400	4,408	4,331	77,300	77,400	4,798	4,721	83,300	83,400	5,188	5,111
71,400	71,500	4,414	4,338	77,400	77,500	4,804	4,728	83,400	83,500	5,194	5,118
71,500	71,600	4,421	4,344	77,500	77,600	4,811	4,734	83,500	83,600	5,201	5,124
71,600	71,700	4,427	4,351	77,600	77,700	4,817	4,741	83,600	83,700	5,207	5,131
71,700	71,800	4,434	4,357	77,700	77,800	4,824	4,747	83,700	83,800	5,214	5,137
71,800	71,900	4,440	4,364	77,800	77,900	4,830	4,754	83,800	83,900	5,220	5,144
71,900	72,000	4,447	4,370	77,900	78,000	4,837	4,760	83,900	84,000	5,227	5,150

If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly
		Your tax is –				Your tax is –				Your tax is –	
84,000				90,000				96,000			
84,000	84,100	5,233	5,157	90,000	90,100	5,623	5,547	96,000	96,100	6,013	5,937
84,100	84,200	5,240	5,163	90,100	90,200	5,630	5,553	96,100	96,200	6,020	5,943
84,200	84,300	5,246	5,170	90,200	90,300	5,636	5,560	96,200	96,300	6,026	5,950
84,300	84,400	5,253	5,176	90,300	90,400	5,643	5,566	96,300	96,400	6,033	5,956
84,400	84,500	5,259	5,183	90,400	90,500	5,649	5,573	96,400	96,500	6,039	5,963
84,500	84,600	5,266	5,189	90,500	90,600	5,656	5,579	96,500	96,600	6,046	5,969
84,600	84,700	5,272	5,196	90,600	90,700	5,662	5,586	96,600	96,700	6,052	5,976
84,700	84,800	5,279	5,202	90,700	90,800	5,669	5,592	96,700	96,800	6,059	5,982
84,800	84,900	5,285	5,209	90,800	90,900	5,675	5,599	96,800	96,900	6,065	5,989
84,900	85,000	5,292	5,215	90,900	91,000	5,682	5,605	96,900	97,000	6,072	5,995
85,000				91,000				97,000			
85,000	85,100	5,298	5,222	91,000	91,100	5,688	5,612	97,000	97,100	6,078	6,002
85,100	85,200	5,305	5,228	91,100	91,200	5,695	5,618	97,100	97,200	6,085	6,008
85,200	85,300	5,311	5,235	91,200	91,300	5,701	5,625	97,200	97,300	6,091	6,015
85,300	85,400	5,318	5,241	91,300	91,400	5,708	5,631	97,300	97,400	6,098	6,021
85,400	85,500	5,324	5,248	91,400	91,500	5,714	5,638	97,400	97,500	6,104	6,028
85,500	85,600	5,331	5,254	91,500	91,600	5,721	5,644	97,500	97,600	6,111	6,034
85,600	85,700	5,337	5,261	91,600	91,700	5,727	5,651	97,600	97,700	6,117	6,041
85,700	85,800	5,344	5,267	91,700	91,800	5,734	5,657	97,700	97,800	6,124	6,047
85,800	85,900	5,350	5,274	91,800	91,900	5,740	5,664	97,800	97,900	6,130	6,054
85,900	86,000	5,357	5,280	91,900	92,000	5,747	5,670	97,900	98,000	6,137	6,060
86,000				92,000				98,000			
86,000	86,100	5,363	5,287	92,000	92,100	5,753	5,677	98,000	98,100	6,143	6,067
86,100	86,200	5,370	5,293	92,100	92,200	5,760	5,683	98,100	98,200	6,150	6,073
86,200	86,300	5,376	5,300	92,200	92,300	5,766	5,690	98,200	98,300	6,156	6,080
86,300	86,400	5,383	5,306	92,300	92,400	5,773	5,696	98,300	98,400	6,163	6,086
86,400	86,500	5,389	5,313	92,400	92,500	5,779	5,703	98,400	98,500	6,169	6,093
86,500	86,600	5,396	5,319	92,500	92,600	5,786	5,709	98,500	98,600	6,176	6,099
86,600	86,700	5,402	5,326	92,600	92,700	5,792	5,716	98,600	98,700	6,182	6,106
86,700	86,800	5,409	5,332	92,700	92,800	5,799	5,722	98,700	98,800	6,189	6,112
86,800	86,900	5,415	5,339	92,800	92,900	5,805	5,729	98,800	98,900	6,195	6,119
86,900	87,000	5,422	5,345	92,900	93,000	5,812	5,735	98,900	99,000	6,202	6,125
87,000				93,000				99,000			
87,000	87,100	5,428	5,352	93,000	93,100	5,818	5,742	99,000	99,100	6,208	6,132
87,100	87,200	5,435	5,358	93,100	93,200	5,825	5,748	99,100	99,200	6,215	6,138
87,200	87,300	5,441	5,365	93,200	93,300	5,831	5,755	99,200	99,300	6,221	6,145
87,300	87,400	5,448	5,371	93,300	93,400	5,838	5,761	99,300	99,400	6,228	6,151
87,400	87,500	5,454	5,378	93,400	93,500	5,844	5,768	99,400	99,500	6,234	6,158
87,500	87,600	5,461	5,384	93,500	93,600	5,851	5,774	99,500	99,600	6,241	6,164
87,600	87,700	5,467	5,391	93,600	93,700	5,857	5,781	99,600	99,700	6,247	6,171
87,700	87,800	5,474	5,397	93,700	93,800	5,864	5,787	99,700	99,800	6,254	6,177
87,800	87,900	5,480	5,404	93,800	93,900	5,870	5,794	99,800	99,900	6,260	6,184
87,900	88,000	5,487	5,410	93,900	94,000	5,877	5,800	99,900	100,000	6,267	6,190
88,000				94,000				<div style="border: 1px solid black; border-radius: 15px; padding: 10px; width: fit-content; margin: 0 auto;"> <p>\$100,000 or over – use the Tax Computation Worksheet on page 30</p> </div>			
88,000	88,100	5,493	5,417	94,000	94,100	5,883	5,807				
88,100	88,200	5,500	5,423	94,100	94,200	5,890	5,813				
88,200	88,300	5,506	5,430	94,200	94,300	5,896	5,820				
88,300	88,400	5,513	5,436	94,300	94,400	5,903	5,826				
88,400	88,500	5,519	5,443	94,400	94,500	5,909	5,833				
88,500	88,600	5,526	5,449	94,500	94,600	5,916	5,839				
88,600	88,700	5,532	5,456	94,600	94,700	5,922	5,846				
88,700	88,800	5,539	5,462	94,700	94,800	5,929	5,852				
88,800	88,900	5,545	5,469	94,800	94,900	5,935	5,859				
88,900	89,000	5,552	5,475	94,900	95,000	5,942	5,865				
89,000				95,000							
89,000	89,100	5,558	5,482	95,000	95,100	5,948	5,872				
89,100	89,200	5,565	5,488	95,100	95,200	5,955	5,878				
89,200	89,300	5,571	5,495	95,200	95,300	5,961	5,885				
89,300	89,400	5,578	5,501	95,300	95,400	5,968	5,891				
89,400	89,500	5,584	5,508	95,400	95,500	5,974	5,898				
89,500	89,600	5,591	5,514	95,500	95,600	5,981	5,904				
89,600	89,700	5,597	5,521	95,600	95,700	5,987	5,911				
89,700	89,800	5,604	5,527	95,700	95,800	5,994	5,917				
89,800	89,900	5,610	5,534	95,800	95,900	6,000	5,924				
89,900	90,000	5,617	5,540	95,900	96,000	6,007	5,930				

2009 Tax Computation Worksheet – Line 18

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

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

	(a) Fill in the amount from line 17	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	(e) Subtract (d) from (c). Fill in the result here and on Form 1A, line 18
Taxable income. If line 17 is –					
At least \$100,000 but less than \$153,280	\$	x 6.5% (.065)	\$	\$ 229.95	\$
At least \$153,280 but less than \$225,000	\$	x 6.75% (.0675)	\$	\$ 613.15	\$
\$225,000 or over	\$	x 7.75% (.0775)	\$	\$2,863.15	\$

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

	(a) Fill in the amount from line 17	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	(e) Subtract (d) from (c). Fill in the result here and on Form 1A, line 18
Taxable income. If line 17 is –					
At least \$100,000 but less than \$204,370	\$	x 6.5% (.065)	\$	\$ 306.48	\$
At least \$204,370 but less than \$300,000	\$	x 6.75% (.0675)	\$	\$ 817.41	\$
\$300,000 or over	\$	x 7.75% (.0775)	\$	\$3,817.41	\$

2009 Standard Deduction Table

If Wisconsin income (line 12 of Form 1A or line 1 of Form WI-Z) is –		And you are –			If Wisconsin income (line 12 of Form 1A or line 1 of Form WI-Z) is –		And you are –		
At least	But less than	Single	Married filing jointly	Head of Household	At least	But less than	Single	Married filing jointly	Head of Household
		Your standard deduction is–					Your standard deduction is–		
0	13,500	9,440	17,010	12,190	36,500	37,000	6,663	13,519	6,980
13,500	14,000	9,423	17,010	12,158	37,000	37,500	6,603	13,420	6,867
14,000	14,500	9,363	17,010	12,046	37,500	38,000	6,543	13,321	6,755
14,500	15,000	9,303	17,010	11,933	38,000	38,500	6,483	13,223	6,642
15,000	15,500	9,243	17,010	11,821	38,500	39,000	6,423	13,124	6,530
15,500	16,000	9,183	17,010	11,708	39,000	39,500	6,363	13,025	6,417
16,000	16,500	9,123	17,010	11,596	39,500	40,000	6,303	12,926	6,305
16,500	17,000	9,063	17,010	11,483	40,000	40,500	6,243	12,827	6,243
17,000	17,500	9,003	17,010	11,370	40,500	41,000	6,183	12,728	6,183
17,500	18,000	8,943	17,010	11,258	41,000	41,500	6,123	12,629	6,123
18,000	18,500	8,883	17,010	11,145	41,500	42,000	6,063	12,530	6,063
18,500	19,000	8,823	17,010	11,033	42,000	42,500	6,003	12,431	6,003
19,000	19,500	8,763	16,980	10,920	42,500	43,000	5,943	12,333	5,943
19,500	20,000	8,703	16,881	10,808	43,000	43,500	5,883	12,234	5,883
20,000	20,500	8,643	16,783	10,695	43,500	44,000	5,823	12,135	5,823
20,500	21,000	8,583	16,684	10,582	44,000	44,500	5,763	12,036	5,763
21,000	21,500	8,523	16,585	10,470	44,500	45,000	5,703	11,937	5,703
21,500	22,000	8,463	16,486	10,357	45,000	45,500	5,643	11,838	5,643
22,000	22,500	8,403	16,387	10,245	45,500	46,000	5,583	11,739	5,583
22,500	23,000	8,343	16,288	10,132	46,000	46,500	5,523	11,640	5,523
23,000	23,500	8,283	16,189	10,020	46,500	47,000	5,463	11,541	5,463
23,500	24,000	8,223	16,090	9,907	47,000	47,500	5,403	11,442	5,403
24,000	24,500	8,163	15,991	9,794	47,500	48,000	5,343	11,344	5,343
24,500	25,000	8,103	15,893	9,682	48,000	48,500	5,283	11,245	5,283
25,000	25,500	8,043	15,794	9,569	48,500	49,000	5,223	11,146	5,223
25,500	26,000	7,983	15,695	9,457	49,000	49,500	5,163	11,047	5,163
26,000	26,500	7,923	15,596	9,344	49,500	50,000	5,103	10,948	5,103
26,500	27,000	7,863	15,497	9,232	50,000	50,500	5,043	10,849	5,043
27,000	27,500	7,803	15,398	9,119	50,500	51,000	4,983	10,750	4,983
27,500	28,000	7,743	15,299	9,006	51,000	51,500	4,923	10,651	4,923
28,000	28,500	7,683	15,200	8,894	51,500	52,000	4,863	10,552	4,863
28,500	29,000	7,623	15,101	8,781	52,000	52,500	4,803	10,454	4,803
29,000	29,500	7,563	15,003	8,669	52,500	53,000	4,743	10,355	4,743
29,500	30,000	7,503	14,904	8,556	53,000	53,500	4,683	10,256	4,683
30,000	30,500	7,443	14,805	8,444	53,500	54,000	4,623	10,157	4,623
30,500	31,000	7,383	14,706	8,331	54,000	54,500	4,563	10,058	4,563
31,000	31,500	7,323	14,607	8,218	54,500	55,000	4,503	9,959	4,503
31,500	32,000	7,263	14,508	8,106	55,000	55,500	4,443	9,860	4,443
32,000	32,500	7,203	14,409	7,993	55,500	56,000	4,383	9,761	4,383
32,500	33,000	7,143	14,310	7,881	56,000	56,500	4,323	9,662	4,323
33,000	33,500	7,083	14,211	7,768	56,500	57,000	4,263	9,564	4,263
33,500	34,000	7,023	14,113	7,655	57,000	57,500	4,203	9,465	4,203
34,000	34,500	6,963	14,014	7,543	57,500	58,000	4,143	9,366	4,143
34,500	35,000	6,903	13,915	7,430	58,000	58,500	4,083	9,267	4,083
35,000	35,500	6,843	13,816	7,318	58,500	59,000	4,023	9,168	4,023
35,500	36,000	6,783	13,717	7,205	59,000	59,500	3,963	9,069	3,963
36,000	36,500	6,723	13,618	7,093	59,500	60,000	3,903	8,970	3,903

continued on next page

2009 Standard Deduction Table (continued from page 31)

If Wisconsin income (line 12 of Form 1A or line 1 of Form WI-Z) is –		And you are –			If Wisconsin income (line 12 of Form 1A or line 1 of Form WI-Z) is –		And you are –		
		Single	Married filing jointly	Head of Household			Single	Married filing jointly	Head of Household
At least	But less than	Your standard deduction is–			At least	But less than	Your standard deduction is–		
60,000	60,500	3,843	8,871	3,843	83,500	84,000	1,023	4,224	1,023
60,500	61,000	3,783	8,772	3,783	84,000	84,500	963	4,125	963
61,000	61,500	3,723	8,674	3,723	84,500	85,000	903	4,026	903
61,500	62,000	3,663	8,575	3,663	85,000	85,500	843	3,927	843
62,000	62,500	3,603	8,476	3,603	85,500	86,000	783	3,828	783
62,500	63,000	3,543	8,377	3,543	86,000	86,500	723	3,729	723
63,000	63,500	3,483	8,278	3,483	86,500	87,000	663	3,630	663
63,500	64,000	3,423	8,179	3,423	87,000	87,500	603	3,531	603
64,000	64,500	3,363	8,080	3,363	87,500	88,000	543	3,432	543
64,500	65,000	3,303	7,981	3,303	88,000	88,500	483	3,334	483
65,000	65,500	3,243	7,882	3,243	88,500	89,000	423	3,235	423
65,500	66,000	3,183	7,784	3,183	89,000	89,500	363	3,136	363
66,000	66,500	3,123	7,685	3,123	89,500	90,000	303	3,037	303
66,500	67,000	3,063	7,586	3,063	90,000	90,500	243	2,938	243
67,000	67,500	3,003	7,487	3,003	90,500	91,000	183	2,839	183
67,500	68,000	2,943	7,388	2,943	91,000	91,500	123	2,740	123
68,000	68,500	2,883	7,289	2,883	91,500	92,000	63	2,641	63
68,500	69,000	2,823	7,190	2,823	92,000	92,500	3	2,542	3
69,000	69,500	2,763	7,091	2,763	92,500	93,000	0	2,444	0
69,500	70,000	2,703	6,992	2,703	93,000	93,500	0	2,345	0
70,000	70,500	2,643	6,894	2,643	93,500	94,000	0	2,246	0
70,500	71,000	2,583	6,795	2,583	94,000	94,500	0	2,147	0
71,000	71,500	2,523	6,696	2,523	94,500	95,000	0	2,048	0
71,500	72,000	2,463	6,597	2,463	95,000	95,500	0	1,949	0
72,000	72,500	2,403	6,498	2,403	95,500	96,000	0	1,850	0
72,500	73,000	2,343	6,399	2,343	96,000	96,500	0	1,751	0
73,000	73,500	2,283	6,300	2,283	96,500	97,000	0	1,652	0
73,500	74,000	2,223	6,201	2,223	97,000	97,500	0	1,553	0
74,000	74,500	2,163	6,102	2,163	97,500	98,000	0	1,455	0
74,500	75,000	2,103	6,004	2,103	98,000	98,500	0	1,356	0
75,000	75,500	2,043	5,905	2,043	98,500	99,000	0	1,257	0
75,500	76,000	1,983	5,806	1,983	99,000	99,500	0	1,158	0
76,000	76,500	1,923	5,707	1,923	99,500	100,000	0	1,059	0
76,500	77,000	1,863	5,608	1,863	100,000	100,500	0	960	0
77,000	77,500	1,803	5,509	1,803	100,500	101,000	0	861	0
77,500	78,000	1,743	5,410	1,743	101,000	101,500	0	762	0
78,000	78,500	1,683	5,311	1,683	101,500	102,000	0	663	0
78,500	79,000	1,623	5,212	1,623	102,000	102,500	0	565	0
79,000	79,500	1,563	5,114	1,563	102,500	103,000	0	466	0
79,500	80,000	1,503	5,015	1,503	103,000	103,500	0	367	0
80,000	80,500	1,443	4,916	1,443	103,500	104,000	0	268	0
80,500	81,000	1,383	4,817	1,383	104,000	104,500	0	169	0
81,000	81,500	1,323	4,718	1,323	104,500	105,000	0	70	0
81,500	82,000	1,263	4,619	1,263	105,000	105,105	0	10	0
82,000	82,500	1,203	4,520	1,203	105,105	or over	0	0	0
82,500	83,000	1,143	4,421	1,143					
83,000	83,500	1,083	4,322	1,083					