

Filing Status Single Married filing jointly Married filing separately (MFS) Head of household (HOH) Qualifying widow(er) (QW)
 Check only one box. If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent. ▶

Your first name and middle initial SHELDON J	Last name STEWART	Your social security number 211-00-1227
If joint return, spouse's first name and middle initial PENNY R	Last name STEWART	Spouse's social security number 021-00-1234
Home address (number and street). If you have a P.O. box, see instructions. 555 MOMO STREET		Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). JANESVILLE, WI 53548		Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign country name	Foreign province/state/county	Foreign postal code
If more than four dependents, see instructions and ✓ here <input type="checkbox"/>		

Standard Deduction **Someone can claim:** You as a dependent Your spouse as a dependent
 Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness **You:** Were born before January 2, 1955 Are blind **Spouse:** Was born before January 2, 1955 Is blind

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see instructions):	
(1) First name	Last name			Child tax credit	Credit for other dependents
LENNY	STEWART	388-00-1111	SON	<input checked="" type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

Standard Deduction for—
 • Single or Married filing separately, \$12,200
 • Married filing jointly or Qualifying widow(er), \$24,400
 • Head of household, \$18,350
 • If you checked any box under **Standard Deduction**, see instructions.

1 Wages, salaries, tips, etc. Attach Form(s) W-2		1 29500
2a Tax-exempt interest	2a 300	2b Taxable interest. Attach Sch. B if required 2b 400
3a Qualified dividends	3a	3b Ordinary dividends. Attach Sch. B if required 3b
4a IRA distributions	4a	4b Taxable amount 4b
c Pensions and annuities	4c	4d Taxable amount 4d
5a Social security benefits	5a	5b Taxable amount 5b
6 Capital gain or (loss). Attach Schedule D if required. If not required, check here		6 3295
7a Other income from Schedule 1, line 9		7a
b Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your total income		7b 33195
8a Adjustments to income from Schedule 1, line 22		8a
b Subtract line 8a from line 7b. This is your adjusted gross income		8b 33195
9 Standard deduction or itemized deductions (from Schedule A)	9 24400	
10 Qualified business income deduction. Attach Form 8995 or Form 8995-A	10	
11a Add lines 9 and 10		11a 24400
b Taxable income. Subtract line 11a from line 8b. If zero or less, enter -0-		11b 8795

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.
 QNA

12a	Tax (see inst.) Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____	12a	553	
b	Add Schedule 2, line 3, and line 12a and enter the total	12b	553	
13a	Child tax credit or credit for other dependents	13a		
b	Add Schedule 3, line 7, and line 13a and enter the total	13b	553	
14	Subtract line 13b from line 12b. If zero or less, enter -0-	14	0	
15	Other taxes, including self-employment tax, from Schedule 2, line 10	15	0	
16	Add lines 14 and 15. This is your total tax	16	0	
17	Federal income tax withheld from Forms W-2 and 1099	17	1228	
18	Other payments and refundable credits:			
a	Earned income credit (EIC)	18a		
b	Additional child tax credit. Attach Schedule 8812	18b	1400	
c	American opportunity credit from Form 8863, line 8	18c	940	
d	Schedule 3, line 14	18d	1931	
e	Add lines 18a through 18d. These are your total other payments and refundable credits	18e	4271	
19	Add lines 17 and 18e. These are your total payments	19	5499	

• If you have a qualifying child, attach Sch. EIC.
• If you have nontaxable combat pay, see instructions.

Refund

20	If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you overpaid	20	5499																				
21a	Amount of line 20 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	21a	5499																				
b	Routing number <table border="1"><tr><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td></tr></table> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		
X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
d	Account number <table border="1"><tr><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td><td>X</td></tr></table>	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		
X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X				
22	Amount of line 20 you want applied to your 2020 estimated tax	22																					

Amount You Owe

23	Amount you owe. Subtract line 19 from line 16. For details on how to pay, see instructions	23	
24	Estimated tax penalty (see instructions)	24	

Third Party Designee

Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions. **Yes.** Complete below. **No**

(Other than paid preparer) Designee's name Phone no. Personal identification number (PIN)

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
<input type="text"/>	01/14/20	WINDOW WASHER	<input type="text"/>
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
<input type="text"/>	01/14/20	HOMEMAKER	<input type="text"/>
Phone no. (608) 266-1111	Email address	NONE@TAXSLAYERPRO.COM	

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if:
			S53012831	<input type="checkbox"/> 3rd Party Designee
Firm's name PRACTICE LAB	Phone no. 202-202-2022	<input type="checkbox"/> Self-employed		
Firm's address 15 PRACTICE LAB WAY WASHINGTON DC 20005	Firm's EIN -			

Go to www.irs.gov/Form1040 for instructions and the latest information.

QNA

SCHEDULE 3
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

▶ **Attach to Form 1040 or 1040-SR.**
▶ **Go to www.irs.gov/Form1040 for instructions and the latest information.**

OMB No. 1545-0074

2019
Attachment
Sequence No. **03**

Name(s) shown on Form 1040 or 1040-SR

SHELDON & PENNY STEWART

Your social security number

211-00-1227

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	
2	Credit for child and dependent care expenses. Attach Form 2441	2	
3	Education credits from Form 8863, line 19	3	553
4	Retirement savings contributions credit. Attach Form 8880	4	
5	Residential energy credits. Attach Form 5695	5	
6	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> _____	6	
7	Add lines 1 through 6. Enter here and include on Form 1040 or 1040-SR, line 13b	7	553

Part II Other Payments and Refundable Credits

8	2019 estimated tax payments and amount applied from 2018 return	8	
9	Net premium tax credit. Attach Form 8962	9	1931
10	Amount paid with request for extension to file (see instructions)	10	
11	Excess social security and tier 1 RRTA tax withheld	11	
12	Credit for federal tax on fuels. Attach Form 4136	12	
13	Credits from Form: a <input type="checkbox"/> 2439 b <input checked="" type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/> _____	13	
14	Add lines 8 through 13. Enter here and on Form 1040 or 1040-SR, line 18d	14	1931

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 3 (Form 1040 or 1040-SR) 2019

QNA

For the year Jan. 1-Dec. 31, 2019, or other tax year

beginning _____, 2019 ending _____, 20____.

Note

Check here if an amended return

DO NOT STAPLE

See page 5 before assembling return

Your legal last name STEWART	Legal first name SHELDON	M.I. J	Your social security number 211 00 1227
If a joint return, spouse's legal last name STEWART	Spouse's legal first name PENNY	M.I. R	Spouse's social security number 021 00 1234
Home address (number and street). If you have a PO Box, see page 11. 555 MOMO STREET		Apt. no.	Tax district Check below then fill in either the name of the city, village, or town and the county in which you lived at the end of 2019. <input checked="" type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town JANESVILLE
City or post office JANESVILLE	State WI	Zip code 53548	
Filing status Check <input checked="" type="checkbox"/> below <input type="checkbox"/> Single <input checked="" type="checkbox"/> Married filing joint return <input type="checkbox"/> Married filing separate return. Fill in spouse's SSN above and full name here <input type="checkbox"/> Head of household (see page 12). Also, check here if married...			County of ROCK School district number See page 60 2695
Legal last name _____ Legal first name _____ M.I. _____ If married, fill in spouse's SSN above and full name here _____		Special conditions <input type="checkbox"/>	

Use BLACK Ink ● **Print numbers like this** → 0 1 2 3 4 5 6 7 8 9 **Not like this** → Ø 1 4 7 ● **NO COMMAS; NO CENTS**

1	Federal adjusted gross income (see page 12)	1	<u>33195 .00</u>
	Form W-2 wages included in line 1		<u>29500.00</u>
2	State and municipal interest (see page 13)	2	<u>300 .00</u>
3	Capital gain/loss addition (see page 14)	3	<u>.00</u>
4	Other additions } Fill in code number and amount, see page 14. } Fill in total other additions on line 4.		<u>.00</u>
	_____ .00 _____ .00 _____ .00 _____ .00 ...	4	<u>.00</u>
5	Add the amounts in the right column for lines 1 through 4	5	<u>33495 .00</u>
6	Taxable refund of state income tax (from federal Form 1040 or 1040-SR, Schedule 1 , line 1)	6	<u>.00</u>
7	United States government interest	7	<u>400 .00</u>
8	Unemployment compensation (see page 16)	8	<u>.00</u>
9	Social security adjustment (see page 17)	9	<u>.00</u>
10	Capital gain/loss subtraction (see page 17)	10	<u>989 .00</u>
11	Other subtractions } Fill in code number and amount, see page 18. } Fill in total other subtractions on line 11.		
	<u>03</u> <u>3400 .00</u> <u>01</u> <u>6086 .00</u> _____ .00		
	_____ .00 _____ .00	11	<u>9486 .00</u>
12	Add lines 6 through 11	12	<u>10875 .00</u>
13	Subtract line 12 from line 5. This is your Wisconsin income	13	<u>22620 .00</u>

PAPER CLIP payment here



NO COMMAS; NO CENTS

14	Wisconsin income from line 13	14	22620.00
15	Standard deduction. See table on page 58, OR <input type="checkbox"/> If someone else can claim you (or your spouse) as a dependent, see page 32 and check here <input type="checkbox"/>	15	20080.00
16	Subtract line 15 from line 14. If line 15 is larger than line 14, fill in 0	16	2540.00
17	Exemptions (Caution: See page 32)		
a	Fill in exemptions allowed <u>3</u> x \$700	17a	2100.00
b	Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse = <u> </u> x \$250	17b	.00
c	Add lines 17a and 17b	17c	2100.00
18	Subtract line 17c from line 16. If line 17c is larger than line 16, fill in 0. This is taxable income	18	440.00
19	Tax (see table on page 51)	19	17.00
20	Itemized deduction credit. Enclose Schedule 1, page 4	20	.00
21	Armed forces member credit (must be stationed outside U.S. See page 34)	21	.00
22	School property tax credit		
a	Rent paid in 2019—heat included <u>2175.00</u> } Find credit from table page 36	22a	52.00
	Rent paid in 2019—heat not included <u>.00</u> }		
b	Property taxes paid on home in 2019 <u>1053.00</u> } Find credit from table page 37	22b	128.00
23	Working families tax credit (see page 37)	23	.00
24	Married in couple credit. Enclose Schedule 2, page 4	24	.00
25	Nonrefundable credits from line 34 of Schedule CR	25	.00
26	Net income tax paid to another state. Enclose Schedule OS <input type="checkbox"/>	26	.00
27	Add lines 20 through 26	27	180.00
28	Subtract line 27 from line 19. If line 27 is larger than line 19, fill in 0. This is your net tax	28	.00
29	Sales and use tax due on internet, mail order, or other out-of-state purchases (see page 40) If you certify that no sales or use tax is due, check here <input checked="" type="checkbox"/>	29	.00
30	Donations (decreases refund or increases amount owed)		
a	Endangered resources <u>.00</u>	e	Military family relief <u>.00</u>
b	Cancer research <u>.00</u>	f	Second Harvest/Feeding Amer. <u>.00</u>
c	Veterans trust fund <u>.00</u>	g	Red Cross WI Disaster Relief <u>.00</u>
d	Multiple sclerosis <u>.00</u>	h	Special Olympics Wisconsin <u>.00</u>
	Total (add lines a through h)	30i	.00
31	Penalties on IRAs, retirement plans, MSAs, etc. (see page 42) <u>.00</u> x .33 =	31	.00
32	Other penalties (see page 42)	32	.00
33	Add lines 28, 29, 30i, 31 and 32	33	.00
34	Wisconsin tax withheld. Enclose withholding statements	34	1026.00
35	2019 estimated tax payments and amount applied from 2018 return	35	.00
36	Earned income credit. Number of qualifying children <input type="checkbox"/> Federal credit <u>.00</u> x <u> </u> % =	36	.00



Name(s) shown on Form 1		Your social security number
SHELDON J & PENNY R STEWART		211 00 1227
NO COMMAS; NO CENTS		
37 Farmland preservation credit. a Schedule FC, line 17 37a	_____	.00
b Schedule FC-A, line 13 37b	_____	.00
38 Repayment credit (see page 44) 38	_____	.00
39 Homestead credit. Enclose Schedule H or H-EZ. 39	_____	44.00
40 Eligible veterans and surviving spouses property tax credit . . . 40	_____	.00
41 Refundable credits from Schedule CR, line 40. Enclose Schedule CR 41	_____	.00
42 AMENDED RETURN ONLY—Amounts previously paid (see page 47) 42	_____	.00
43 Add lines 34 through 42 43	_____	1070.00
44 AMENDED RETURN ONLY—Amounts previously refunded (see page 47) 44	_____	.00
45 Subtract line 44 from line 43 45	_____	1070.00
46 If line 45 is larger than line 33, subtract line 33 from line 45. This is the AMOUNT YOU OVERPAID 46	_____	1070.00
47 Amount of line 46 you want REFUNDED TO YOU 47	_____	1070.00
48 Amount of line 46 you want APPLIED TO YOUR 2020 ESTIMATED TAX 48	_____	.00
49 If line 45 is smaller than line 33, subtract line 45 from line 33. This is the AMOUNT YOU OWE . Paper clip payment to front of return 49	_____	.00
50 Underpayment interest. Fill in exception code—See Sch. U _____ 50	_____	.00
Also include on line 49 (see page 49)		

Third Party Designee Do you want to allow another person to discuss this return with the department (see page 50)? **Yes** Complete the following. **No**

Designee's name ▶	Phone no. ▶	Personal identification number (PIN) ▶					
		<table border="1" style="display: inline-table; border-collapse: collapse; text-align: center;"> <tr> <td style="width: 20px; height: 20px;"> </td> </tr> </table>					

Paper clip copies of your federal income tax return and schedules to this return. Assemble your return (pages 1-4) and withholding statements in the order listed on page 5.

Sign here
 ▼ Under penalties of law, I declare that this return and all attachments are true, correct, and complete to the best of my knowledge and belief.

Your signature	Spouse's signature (if filing jointly, BOTH must sign)	Date	Daytime phone
		01 14 20	(608) 266-1111

I-010ai

Mail your return to: Wisconsin Department of Revenue
 If tax due.....PO Box 268, Madison WI 53790-0001
 If refund or no tax due.....PO Box 59, Madison WI 53785-0001
 If homestead credit claimed.....PO Box 34, Madison WI 53786-0001

Do Not Submit Photocopies



NO COMMAS; NO CENTS

Schedule 1 – Itemized Deduction Credit (see page 33)

1	Medical and dental expenses from federal Schedule A (Form 1040 or 1040-SR). See instructions for exceptions.	1	<u>.00</u>
2	Interest paid from federal Schedule A (Form 1040 or 1040-SR). Do not include interest paid to purchase a second home located outside Wisconsin or a residence which is a boat. Also, do not include interest paid to purchase or hold U.S. government securities and interest from a tax-option (S) corporation if claimed as a subtraction	2	<u>.00</u>
3	Gifts to charity from federal Schedule A (Form 1040 or 1040-SR). See instructions for exceptions	3	<u>.00</u>
4	Casualty losses from federal Schedule A (Form 1040 or 1040-SR).	4	<u>.00</u>
5	Add lines 1 through 4	5	<u>.00</u>
6	Fill in your standard deduction from line 15 on page 2 of Form 1	6	<u>.00</u>
7	Subtract line 6 from line 5. If line 6 is more than line 5, fill in 0.	7	<u>.00</u>
8	Rate of credit is .05 (5%)	8	<u>x .05</u>
9	Multiply line 7 by line 8. Fill in here and on line 20 on page 2 of Form 1	9	<u>.00</u>

▶ **You must submit this page with Form 1 if you claim either of these credits** ◀

Schedule 2 – Married Couple Credit When Both Spouses Are Employed (see page 38)

When completing this schedule, be sure to fill in your income in column (A) and your spouse's income in column (B)

	(A) YOURSELF	(B) SPOUSE
1	Taxable wages, salaries, tips, and other employee compensation. Do NOT include deferred compensation, interest, dividends, pensions, unemployment compensation, or other unearned income 1	.00
	29500 .00	
2	Net profit or (loss) from self-employment from federal Schedules C, C-EZ, and F (Form 1040 or 1040-SR), Schedule K-1 (Form 1065), and any other taxable self-employment or earned income 2	.00
	.00	
3	Combine lines 1 and 2. This is earned income. 3	.00
	29500 .00	
4	Add the amounts from federal Form 1040 or 1040-SR, Schedule 1 , lines 11, 15, and 19, plus repayment of supplemental unemployment benefits, and contributions to secs. 403(b) and 501(c)(18)(D) pension plans, included in line 22, and any Wisconsin disability income exclusion. Fill in the total of these adjustments that apply to you or your spouse's income. 4	.00
	.00	
5	Subtract line 4 from line 3. This is qualified earned income. If less than zero, fill in 0 5	.00
	29500 .00	
6	Compare the amounts in columns (A) and (B) of line 5. Fill in the smaller amount here. If more than \$16,000, fill in \$16,000. 6	.00
7	Rate of credit is .03 (3%). 7	x .03
8	Multiply line 6 by line 7. Fill in here and on line 24 on page 2 of Form 1. 8	.00
		Do not fill in more than \$480.



CLIENT: SHELDON & PENNY STEWART

Medical Care Insurance – Worksheet 1 – Self-Employed Persons	
1. Amount you paid for medical care insurance in 2019 while you were self-employed	1. _____
2. Self-employed health insurance deduction from line 16 of federal Schedule 1 (Form 1040 or 1040-SR)	2. _____
3. Amount of medical care insurance deducted on federal Schedule C or F for your employee spouse	3. _____
4. Amount of premium tax credit allowed on your 2019 federal return (line 9 of federal Schedule 3 (Form 1040 or 1040-SR))	4. _____
5. Add lines 2, 3, and 4	5. _____
6. Subtract line 5 from line 1	6. _____
7. Amount of advance premium tax credit you were required to repay (line 2 of federal Schedule 2 (Form 1040 or 1040-SR))	7. _____
8. Add lines 6 and 7	8. _____
9. Net earnings from a trade or business**	9. _____
10. Fill in the smaller of line 8 or 9 here and on line 11 of Form 1. This is your subtraction for medical care insurance.	10. _____
* Do not include any amounts deducted for long-term care insurance.	
** Net earnings from a trade or business means income from self-employment, including ordinary income from a trade or business as reported on Form 4797, line 18b, and less the deductible part of self-employment tax. The total earnings from a trade or business of both spouses are included. Do not include losses from a trade or business. If the net earnings are zero or less, enter 0 (zero).	

Complete Worksheet 2 if you are (1) an employee or (2) a person who had no employer and were not self-employed.

Medical Care Insurance – Worksheet 2 – Others	
1. Amount you paid in 2019 for medical care insurance	1. _____ 8017
2. Amount of premium tax credit allowed on your 2019 federal return (line 9 of federal Schedule 3 (Form 1040 or 1040-SR))	2. _____ 1931
3. Subtract line 2 from line 1	3. _____ 6086
4. Amount of advance premium tax credit you were required to repay (line 2 of federal Schedule 2 (Form 1040 or 1040-SR))	4. _____
5. Add line 3 and line 4	5. _____ 6086
6. Fill in the amount from line 5 of Form 1 <u>less</u> the amounts on lines 6 - 10 and <u>less</u> all amounts that will be included on line 11 without considering the subtraction for medical care insurance. If zero or less, enter 0 (zero)	6. _____ 28706
7. Fill in the smaller of line 5 or 6. This is your subtraction for medical care insurance	7. _____ 6086

Schedule WD

Wisconsin
Department of Revenue

Capital Gains and Losses

◆ Enclose with Wisconsin Form 1 or 1NPR ◆

2019

Name(s) shown on Form 1 or Form 1NPR

Your social security number

SHELDON J & PENNY R STEWART

211 00 1227

Part I Short-Term Capital Gains and Losses – Assets Held One Year or Less

Note: Round all amounts (use a minus sign (-) for negative amounts)	(d) Proceeds (sales price)	(e) Cost or other basis	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or loss Subtract column (e) from column (d) and combine the result with column (g)
1a Amount from line 1a of Schedule D				
1b Amount from line 1b of Schedule D				
2 Amount from line 2 of Schedule D				
3 Amount from line 3 of Schedule D				
4 Short-term gain from Form 6252 and short-term gain or loss from Forms 4684, 6781, and 8824 . . .				4
5 Net short-term gain or loss from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Adjustment from Wisconsin Schedule T (see Basis Difference in instructions)				6
7 Short-term capital loss carryover from 2018 Wisconsin Schedule WD, line 34. Enter amount as a negative number				7
8 Net short-term capital gain or loss. Combine lines 1a through 7 in column (h)				8

Part II Long-Term Capital Gains and Losses – Assets Held More Than One Year

Note: Round all amounts (use a minus sign (-) for negative amounts)	(d) Proceeds (sales price)	(e) Cost or other basis	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or loss Subtract column (e) from column (d) and combine the result with column (g)
9a Amount from line 8a of Schedule D				
9b Amount from line 8b of Schedule D				
10 Amount from line 9 of Schedule D				
11 Amount from line 10 of Schedule D				
12 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or loss from Forms 4684, 6781, and 8824				12
13 Net long-term gain or loss from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				13
14 Capital gain distributions				14 3295
15 Adjustment from Wisconsin Schedule T (see Basis Difference in instructions)				15
15a Adjustment from Wisconsin Schedule QI. Enter amount as a negative number				15a
16 Long-term capital loss carryover from 2018 Wisconsin Schedule WD, line 39. Enter amount as a negative number				16
17 Net long-term capital gain or loss. Combine lines 9a through 16 in column (h)				17 3295

Go on to Part III →



Name SHELDON J & PENNY R STEWART	Social Security Number 211 00 1227
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Part III Summary of Parts I and II (see instructions) - use a minus sign (-) for negative amounts.

18 Combine lines 8 and 17, and fill in the net gain or loss here (if line 18 is a loss, go to line 28) . . .	18	3295
19 Fill in the smaller of line 17 or 18, or -0- if a loss or no entry on line 17	19	3295
20 Fill in 30% of line 19	20	989
21 Fill in the amount of long-term capital gain from the sale of farm assets listed on Form 8949 and taxable to Wisconsin plus gain from the sale of farm assets that is included on line 12 or 13 of Schedule WD. If zero, skip lines 22 through 25 and fill in the amount from line 20 on line 26	21	
22 Gain included in line 17. Do not include any losses in this amount	22	
23 Divide line 21 by line 22. Carry the decimal to 4 places	23	0 . 0 0 0 0
24 Multiply line 19 by the decimal amount on line 23	24	
25 Fill in 30% of line 24	25	
26 Add lines 20 and 25	26	989
27 Subtract line 26 from line 18	27	2306
28 If line 18 shows a loss, fill in the smaller of:	(a) The loss on line 18, (b) \$500, or (c) Wisconsin ordinary income (see instructions) .	28

Note: When figuring whether a, b, or c is smaller, treat all numbers as if they are positive. If filing Form 1, complete Part IV. If filing Form 1NPR, fill in amount from line 27 or 28 on line 7, column B, of Form 1NPR.

Part IV Computation of Wisconsin Adjustment to Income (Do not complete this part if you are filing on Form 1NPR)

29 Adjustment (see instructions for Part IV and Schedule I adjustments)		
a Fill in gain from line 6 of federal Form 1040 or 1040-SR, or gain from line 2f of Schedule I, if filed (if a loss, fill in -0-)	29a	3295
b Fill in gain from Part III, line 27, (if blank, fill in -0-)	29b	2306
c If line 29b is more than 29a, subtract line 29a from line 29b. Fill in amount on line 3 of Form 1	29c	
d If line 29b is less than 29a, subtract line 29b from line 29a. Fill in amount on line 10 of Form 1	29d	989
e Fill in loss from line 6 of federal Form 1040 or 1040-SR, as a positive amount or the loss from line 4c of Schedule I, if filed (if a gain, fill in -0-)	29e	
f Fill in loss from Part III, line 28 as a positive amount	29f	
g If line 29f is more than 29e, subtract line 29e from line 29f. Fill in amount on line 10 of Form 1	29g	
h If line 29f is less than 29e, subtract line 29f from line 29e. Fill in amount on line 3 of Form 1	29h	

Part V Computation of Capital Loss Carryovers from 2019 to 2020 (Complete this part if the loss on line 18 is more than the loss on line 28.)

30 Fill in loss shown on line 8 as a positive amount. If none, fill in -0- and skip lines 31 through 34	30	
31 Fill in gain shown on line 17. If that line is blank or shows a loss, fill in -0-	31	
32 Subtract line 31 from line 30	32	
33 Fill in the smaller of line 28 or line 32, treating both as positive amounts	33	
34 Subtract line 33 from line 32. This is your short-term capital loss carryover from 2019 to 2020	34	
35 Fill in loss from line 17 as a positive amount. If none, fill in -0- and skip lines 36 through 39	35	
36 Fill in gain shown on line 8. If that line is blank or shows a loss, fill in -0-	36	
37 Subtract line 36 from line 35	37	
38 Subtract line 33 from line 28, treating both as positive amounts. (Note: If you skipped lines 31 through 34, fill in amount from line 28 as a positive amount.)	38	
39 Subtract line 38 from line 37. This is your long-term capital loss carryover from 2019 to 2020	39	



Claimant's social security number 211001227		Spouse's social security number 021001234		Check below then fill in either the name of the city, village, or town, and the county in which you lived at the end of 2019. <input checked="" type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town <input checked="" type="checkbox"/> JANESVILLE County of <input checked="" type="checkbox"/> ROCK
Claimant's legal last name STEWART		Claimant's legal first name SHELDON	M.I. J	
Spouse's legal last name STEWART		Spouse's legal first name PENNY	M.I. R	
Current home address (number and street) 555 MOMO STREET			Apt. no.	
City or post office JANESVILLE		State WI	Zip code 53548	Special conditions <input type="checkbox"/> (See page 10.)

For questions 1a through 1d, see pages 4 and 10 of the instructions.

- 1a** What was your age as of December 31, 2019? (If you were under 18, you do not qualify for homestead credit for 2019.) **1a** Fill in age
- b** What was your spouse's age as of December 31, 2019? **1b** Fill in age
- c** If you and your spouse were under age 62 as of December 31, 2019, were you or your spouse disabled? **1c** Yes No
- d** If you and your spouse were not disabled, and under age 62, did you or your spouse have positive earned income (see page 7) in 2019? (If "No", you do not qualify) **1d** Yes No
- 2** Were you a legal resident of Wisconsin from 1-1-19 through 12-31-19? (If "No," you do not qualify.) **2** Yes No
- 3** Were you claimed or will you be claimed as a dependent on someone else's 2019 federal income tax return? (If "Yes" and you were under age 62 on December 31, 2019, you do not qualify.) **3** Yes No
- 4a** Are you now living in a nursing home? (If "Yes," indicate the date you entered _____ and the nursing home name and address _____) **4a** Yes No
- b** If "Yes," are you receiving medical assistance under Title XIX? (If both 4a and 4b are "Yes," you do not qualify.) **4b** Yes No
- 5** Did you become married or divorced in 2019? (If "Yes," fill in date _____; see pages 22 and 23.) **5** Yes No
- 6a** If married for any part of 2019, did you and your spouse maintain separate homes during any part of the year? (If "Yes," see page 21.) **6a** Yes No
- b** If you and your spouse maintained separate homes while married during 2019, did either spouse notify the other of their marital property income? (See page 21) **6b** Yes No

Print numbers like this → 0 1 2 3 4 5 6 7 8 9 Not like this → Ø 1 4 7 NO COMMAS; NO CENTS

Household Income Include all 2019 income as listed below. If married, include the incomes of both spouses. See pages 10 to 17.

7 Wisconsin income from your 2019 income tax return (see page 11) **7** 22620.00

8 If you or you and your spouse **are not filing** a 2019 Wisconsin return, fill in Wisconsin **taxable** income on lines 8a and 8b.

a Wages .00 + Interest .00 + Dividends .00 = **8a** .00

b Other taxable income. Attach a schedule listing each income item (see page 11) **8b** .00

c Medical and long-term care insurance subtraction. Enter as a negative number **8c** .00

9 Nontaxable household income. Do not include amounts filled in on line 7, 8a, or 8b.

a Unemployment compensation **9a** .00

b Social security, federal **and** state SSI, SSI-E, SSD, and CTS payments. Include Medicare premium deductions (see page 12) **9b** .00

c Railroad retirement benefits. Include Medicare premium deductions **9c** .00

d Pensions and annuities, including IRA, SEP, SIMPLE, and qualified plan distributions (see page 13) **9d** .00

e Contributions to deferred compensation plans (see box 12 of wage statements, and page 13) **9e** .00

f Contributions to IRA, self-employed SEP, SIMPLE, and qualified plans **9f** .00

g Interest on United States securities (e.g., U.S. Savings Bonds) and state and municipal bonds **9g** 400.00

h Scholarships, fellowships, grants (see page 13), and military compensation or cash benefits **9h** 500.00

i Child support, maintenance payments, and other support money (court ordered) **9i** .00

j Wisconsin Works (W2), county relief, kinship care, and other cash public assistance (see page 14) **9j** .00

10 Add lines 7 through 9j. Enter here and on line 11a, at the top of page 2 **10** 23520.00



11 a	Enter amount from line 10 here	11a	<u>23520</u>	<u>.00</u>
b	Workers' compensation, income continuation, and loss of time insurance (e.g., sick pay)	11b		<u>.00</u>
c	Gain from sale of home excluded for federal tax purposes (see page 14)	11c		<u>.00</u>
d	Other capital gains not taxable (see page 14)	11d	<u>989</u>	<u>.00</u>
e	Net operating loss carryforward or carryback and capital loss carryforward (see page 14)	11e		<u>.00</u>
f	Income of nonresident spouse or part-year resident spouse; nontaxable income from sources outside Wisconsin; resident manager's rent reduction; clergy housing allowance; and nontaxable Native American income	11f		<u>.00</u>
g	Partner's, LLC member's, and tax-option (S) corporation shareholder's distributive share of depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs. If none was claimed, write "None" on federal Schedule E, Part II, near the entity's name	11g		<u>.00</u>
h	Car or truck depreciation (standard mileage rate) (see page 15)	11h		<u>.00</u>
i	Other depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs	11i		<u>.00</u>
j	Disqualified losses (see Schedule 4, page 4)	11j		<u>.00</u>
12 a	Subtotal. Add lines 11a through 11j (if less than the total of lines 13, 14a, and 14c, see page 16)	12a	<u>24509</u>	<u>.00</u>
b	Number of qualifying dependents. Do not count yourself or your spouse (see page 16) <u>1</u> x \$500 =	12b	<u>500</u>	<u>.00</u>
c	Household income. Subtract line 12b from line 12a (if \$24,680 or more, no credit is allowed)	12c	<u>24009</u>	<u>.00</u>

Taxes and/or Rent See pages 17 to 19.

A	Check here if your home was located on more than one acre of land and was not part of a farm; see Schedule 1, page 3	A	<input type="checkbox"/>
B	Check here if your home was located on more than one acre of land and was part of a farm	B	<input type="checkbox"/>
C	Check here if your home was used for other than personal or farm purposes while you lived there in 2019; see Schedule 2, page 3	C	<input type="checkbox"/>
D	Check here if you received Wisconsin Works (W2) payments or county relief during 2019; see Schedule 3, page 3	D	<input type="checkbox"/>
13	Homeowners – Net 2019 property taxes on your homestead, whether paid or not	13	<u>1019</u> <u>.00</u>
14	Renters–Rent from your rent certificate(s), line 8a (or Shared Living Expenses Schedule). See pages 17 to 19.		
	Heat included (8b of rent certificate is "Yes")	14a	<u>2175.00</u> x .20 (20%) = 14b <u>435</u> <u>.00</u>
	Heat not included (8b of rent certificate is "No")	14c	<u>.00</u> x .25 (25%) = 14d <u>.00</u>
15	Total of lines 13, 14b, and 14d (or amount from line 6 of Schedule 3)	15	<u>1454</u> <u>.00</u>

Don't delay your refund. Attach all necessary documents. See page 20.

Credit Computation

16	Fill in the smaller of (a) amount on line 15 or (b) \$1,460	16	<u>1454</u>	<u>.00</u>
17	Using the amount on line 12c, fill in the appropriate amount from Table A (page 24)	17	<u>1399</u>	<u>.00</u>
18	Subtract line 17 from line 16 (if line 17 is more than line 16, fill in 0 ; no credit is allowable)	18	<u>55</u>	<u>.00</u>
19	Homestead credit – Using the amount on line 18, fill in the credit from Table B (page 25)	19	<u>44</u>	<u>.00</u>

If filing a Wisconsin income tax return, fill in your homestead credit (line 19) on line 39 of Form 1 or line 64 of Form 1NPR.

Under penalties of law, I declare this homestead credit claim and all attachments are true, correct, and complete to the best of my knowledge and belief.

Sign Here	Claimant's signature	Spouse's signature	Date	Daytime phone number
				(608) 266-1111

Mail to:
 Wisconsin Department of Revenue
 PO Box 34
 Madison WI 53786-0001



DON'T file this claim **UNLESS** a rent certificate or property tax bill (or closing statement) is included.

For Department Use Only

C

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Rent Certificate

2019

Wisconsin Department of Revenue

NOTE:

- Attach to Schedule H or H-EZ
- Alterations (whiteouts, erasures, etc.) or errors **void** this rent certificate.
- Only attach rent certificate if filing a homestead credit claim



■ Renter (Claimant) – Enter Social Security Number AFTER your landlord fills in section below and signs.

Legal last name STEWART	Legal first name SHELDON	M.I.	Social security number 211 00 1227	
Address of rental property (property must be in Wisconsin) 123 ELM STREET		City JANESVILLE	State WI	Zip 53545

Time you actually lived at this address in 2019 **From** 0 1 0 1 **2019** **To** 03 3 1 **2019**
M M D D M M D D

Do NOT sign your rent certificate.

If your landlord won't sign, complete fields above and below and lines 1 to 8, attach rent verification (see instructions), and check here.

■ Landlord or Authorized Representative

Name of property owner AJ CARL		Telephone number (920) 688-7113	
Address 555 SENOIA RD	City JANESVILLE	State WI	Zip 53545

- 1 Is the rental property a long-term care facility, CBRF, or nursing home? 1 Yes No
- 2a Is the above rental property subject to property taxes? 2a Yes No
- b If 2a is "No" and you are a sec. 66.1201 municipal housing authority that makes payments in lieu of taxes, check here 2b
- 3 Is this certificate for rent of a mobile/manufactured: a Home? 3a Yes No
 b Home site/Lot? 3b Yes No
- c Mobile or manufactured home taxes or municipal permit fees you collected from this renter for 2019 3c _____ .00
- 4a Total rent collected for this rental unit for 2019 – do NOT include amounts received directly from a governmental agency, security deposits, or late fees 4a 5075.00
- b If monthly rent paid didn't change during 2019, enter monthly rent paid 4b 725.00
- c If monthly rent changed during 2019, enter rent paid for each month below. Do not include security deposits or late fees.
- | | | | |
|------------------|-----------------|-----------------|-----------------|
| Jan. <u>.00</u> | Feb. <u>.00</u> | Mar. <u>.00</u> | Apr. <u>.00</u> |
| May <u>.00</u> | June <u>.00</u> | July <u>.00</u> | Aug. <u>.00</u> |
| Sept. <u>.00</u> | Oct. <u>.00</u> | Nov. <u>.00</u> | Dec. <u>.00</u> |
- 5 Number of occupants in this rental unit – do NOT count spouse or children under 18 5 1
- 6 This renter's share of total 2019 rent 6 5075.00
- 7 Value of food and services provided by landlord (this renter's share) 7 .00
- 8a Rent paid for occupancy only – Subtract line 7 from line 6 8a 5075.00
- b Was heat included in the rent? 8b Yes No

■ I certify that the information shown on this rent certificate is true, correct, and complete to the best of my knowledge.

Signature (by hand) of landlord or authorized representative	Date 01/16/2020	Print name (must match signature)
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Homestead Credit Notes and Attachments Checklist

1. Check all boxes that apply.
2. Fill in appropriate spaces.
3. Enter required notes and explanations in #31 data field.
4. When copies of documents are required, attach them to the Form W-RA, Required Attachments for Electronic Filing, that must be submitted.

The Schedule H instruction booklet page number for the description is indicated in the page column.

	Description	Page
<input type="checkbox"/>	1 Former spouse must pay a tax liability owed to the Department of Revenue per attached divorce judgement	6
<input type="checkbox"/>	2 Sources of income reported on Line 8b of Schedule H note is attached	11
<input type="checkbox"/>	3 The distributive share of partnership, limited liability company (LLC), and tax-option (S) corporation depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs is "None"	15
<input type="checkbox"/>	4 Car or truck expenses claimed using the standard mileage rate. Fill in the number of miles _____	15
<input type="checkbox"/>	5 Adjusted basis of car or truck reached zero using standard mileage rate	15
<input type="checkbox"/>	6 Car or truck expenses claimed using the actual expense method	15
<input type="checkbox"/>	7 The computation of gain from the sale or exchange of a principal residence excluded from taxable income under Section 121 of the Internal Revenue Code note is attached.	14
<input type="checkbox"/>	8 Claimant or spouse are age 65 or over and received no social security, SSI, or railroad retirement benefits	13
<input type="checkbox"/>	9 All or part of a pension or annuity distribution includes a rollover or a tax-free exchange	13
<input type="checkbox"/>	10 Nontaxable repaid amounts note is attached	12
<input type="checkbox"/>	11 Very little or no household income note is attached	16
<input type="checkbox"/>	12 Ownership of property document is attached	17
<input type="checkbox"/>	13 Partial ownership interest was inherited with terms of the will requiring payment of all the property taxes. Copy of will is attached.	17
<input type="checkbox"/>	14 Personal property tax bill is for a mobile or manufactured home	17
<input type="checkbox"/>	15 Two or more property tax bills. Drawing showing description, size, and location of each parcel is attached	17
<input type="checkbox"/>	16 No lottery and gaming credit on property tax bill. Fill in the amount claimed \$ _____	17
<input type="checkbox"/>	17 No lottery and gaming credit on property tax bill. Lottery and gaming credit not claimed by homeowner.	18
<input type="checkbox"/>	18 Landlord will not sign rent certificate. Rent verification is attached	18
<input checked="" type="checkbox"/>	19 Claimant moved during the year. Note of the address of each dwelling and the dates lived there is attached	18
<input type="checkbox"/>	20 Less than 12 month's property taxes and/or rent are claimed. Note of where claimant lived for the balance of the year is attached	18
<input type="checkbox"/>	21 When more than one acre of land is rented, note from landlord indicating the amount of rent for home and one acre of land is attached	19
<input type="checkbox"/>	22 Moved to tax-exempt housing. Claiming property taxes for up to 12 months after the move note is attached.	19
<input type="checkbox"/>	23 Married but separated all year: Claimant and spouse did not reside together at all during the year and neither the claimant or claimant's spouse notified each other of marital property income	21
<input type="checkbox"/>	24 Married but separated all year: Claimant and spouse did not reside together at all during the year and one or both spouses notified the other spouse of marital property income. Required information is attached	21
<input type="checkbox"/>	25 Married but separated part of year: Required information is attached.	21
<input type="checkbox"/>	26 Marriage took place during year: Required information is attached.	22
<input type="checkbox"/>	27 Divorce took place during year: Claimant and spouse did not reside together at all during the year and neither the claimant or claimant's spouse notified each other of marital property income	23
<input type="checkbox"/>	28 Divorce took place during year: Claimant and spouse did reside together for part of the year and/or one or both spouses notified the other spouse of marital property income. Required information is attached.	23
<input type="checkbox"/>	29 Spouse died during year: Date of death - ____ / ____ / 2019	23
<input type="checkbox"/>	30 Claimant resided in property address shown on tax bill but used a different mailing address on tax return.	-
<input checked="" type="checkbox"/>	31 Required notes and explanations in following data fields	-

LIVED AT 123 ELM ST JANESVILLE FROM JAN 1 20XX TO MAR 31 20XX

OWNED AND LIVED AT 555 MOMO ST JANESVILLE WI FROM APRIL 1 20XX TO DEC 31 20XX

RENT CERTIFICATE ADJUSTED TO 3 MONTHS X 725 MONTH FOR A TOTAL OF 2175

HOME TAXES 3.71 PER DAY X 275 DAYS OWNED AND OCCUPIED FOR A TOTAL OF 1019

Qualified Dividends and Capital Gain Tax Worksheet—Line 12a

Keep for Your Records



Before you begin: ✓ See the earlier instructions for line 12a to see if you can use this worksheet to figure your tax.
 ✓ Before completing this worksheet, complete Form 1040 or 1040-SR through line 11b.
 ✓ If you don't have to file Schedule D and you received capital gain distributions, be sure you checked the box on Form 1040 or 1040-SR, line 6.

1.	Enter the amount from Form 1040 or 1040-SR, line 11b. However, if you are filing Form 2555 (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet	1.	8795
2.	Enter the amount from Form 1040 or 1040-SR, line 3a*	2.	
3.	Are you filing Schedule D?*		
	<input type="checkbox"/> Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or 16 is blank or a loss, enter -0-.	3.	3295
	<input checked="" type="checkbox"/> No. Enter the amount from Form 1040 or 1040-SR, line 6.		
4.	Add lines 2 and 3	4.	3295
5.	If filing Form 4952 (used to figure investment interest expense deduction), enter any amount from line 4g of that form. Otherwise, enter -0-	5.	
6.	Subtract line 5 from line 4. If zero or less, enter -0-	6.	3295
7.	Subtract line 6 from line 1. If zero or less, enter -0-	7.	5500
8.	Enter: \$39,375 if single or married filing separately, \$78,750 if married filing jointly or qualifying widow(er), \$52,750 if head of household.	8.	78750
9.	Enter the smaller of line 1 or line 8		
10.	Enter the smaller of line 7 or line 9	10.	5500
11.	Subtract line 10 from line 9. This amount is taxed at 0%	11.	3295
12.	Enter the smaller of line 1 or line 6	12.	3295
13.	Enter the amount from line 11	13.	3295
14.	Subtract line 13 from line 12	14.	
15.	Enter: \$434,550 if single, \$244,425 if married filing separately, \$488,850 if married filing jointly or qualifying widow(er), \$461,700 if head of household.	15.	488850
16.	Enter the smaller of line 1 or line 15		
17.	Add lines 7 and 11	17.	8795
18.	Subtract line 17 from line 16. If zero or less, enter -0-	18.	
19.	Enter the smaller of line 14 or line 18	19.	
20.	Multiply line 19 by 15% (0.15)	20.	
21.	Add lines 11 and 19	21.	3295
22.	Subtract line 21 from line 12	22.	
23.	Multiply line 22 by 20% (0.20)	23.	
24.	Figure the tax on the amount on line 7. If the amount on line 7 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 7 is \$100,000 or more, use the Tax Computation Worksheet	24.	553
25.	Add lines 20, 23, and 24	25.	553
26.	Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet	26.	878
27.	Tax on all taxable income. Enter the smaller of line 25 or 26. Also include this amount on the entry space on Form 1040 or 1040-SR, line 12a. If you are filing Form 2555, don't enter this amount on the entry space on Form 1040 or 1040-SR, line 12a. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet	27.	553

* If you are filing Form 2555, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.