



Wisconsin TAX BULLETIN

New Tax Laws

In a special session that ended November 11, 1999, the Wisconsin Legislature enacted a one-time sales tax rebate. As part of this same legislation, the school property tax/rent credit was eliminated for taxable year 1999 and thereafter. These changes are contained in 1999 Wisconsin Act 10.

Included in this issue are: 1) descriptions of the changes; 2) copies of the application forms to be used by eligible residents and part-year residents who did not file a 1998 Wisconsin income tax return or homestead credit claim by October 15, 1999 (Form STR), and by eligible nonresidents (Form NSTR); and 3) a proof copy of the revised 1999 Form 1.

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- 1. Sales Tax Rebate Created** (1999 Wisconsin Act 10, create sec. 77.64, effective November 19, 1999.)

Definitions

The following definitions apply for purposes of the sales tax rebate:

- “Nonresident” means an individual who was not a resident of Wisconsin for any part of 1998.
- “Part-year resident” means an individual who was a resident of Wisconsin for some part of 1998.
- “Resident” means an individual who was a full-year resident of Wisconsin in 1998.

Who is eligible for the sales tax rebate?

Except as provided below, individuals who were full-year residents, part-year residents, or non-residents of Wisconsin during 1998 are eligible for the sales tax rebate.

The following are *not* eligible for the sales tax rebate:

- An individual who was claimed as a dependent on another individual’s 1998 federal income tax return. (Exception: If the dependent had 1998 Wisconsin adjusted gross income of \$5,000 or more and had a Wisconsin income tax liability in 1998, he or she is eligible for the rebate.)
- Individuals who were incarcerated in a state or federal prison at any time during the 1998 taxable year. (Note: If married and only one spouse was incarcerated, the spouse who was not incarcerated is eligible for the rebate.)
- A nonresident of Wisconsin in 1998 who was married to a full-year resident or part-year resident of Wisconsin. Only the full-year resident or part-year resident spouse is eligible for the rebate.

What is the amount of the rebate?

Full-year residents and part-year residents of Wisconsin in 1998 who filed a 1998 Wisconsin income tax return or 1998 homestead credit claim by October 15, 1999.

For individuals who were single, head of household, or married filing a separate return, the sales tax rebate is determined as follows:

If Wisconsin Adjusted Gross Income is:		The Sales Tax Rebate is:
Less than	\$ 25,001	\$184
\$ 25,001	to 37,500	193
37,501	to 50,000	203
50,001	to 100,000	221
100,001	to 250,000	244
250,001	or more	267

For individuals who were married filing a joint return or homestead credit claim, the sales tax rebate is determined as follows:

If Wisconsin Adjusted Gross Income is:		The Sales Tax Rebate is:
Less than	\$ 25,001	\$ 360
\$ 25,001	to 50,000	368
50,001	to 75,000	385
75,001	to 100,000	405
100,001	to 200,000	442
200,001	to 500,000	487
500,001	or more	534

Note: If an individual filed a 1998 homestead credit claim but did not file a 1998 Wisconsin income tax return, the rebate is calculated as if the individual’s Wisconsin adjusted gross income is \$25,000.

*Full-year residents and part-year residents of Wisconsin in 1998 who did **not** file a 1998 Wisconsin income tax return or 1998 homestead credit claim by October 15, 1999.*

The amount of the sales tax rebate is \$184 (\$360 if married and a joint claim is filed).

Nonresidents of Wisconsin for all of 1998.

For nonresident individuals (except nonresidents married to a part-year resident or full-year resident of Wisconsin in 1998 whose rebate is computed as explained above), the sales tax rebate is 30.4% of documented nonbusiness consumer sales taxes paid to Wisconsin in 1998, up to a maximum rebate of \$267. To be eligible for the rebate, the documented amount of nonbusiness consumer sales taxes paid to Wisconsin must be at least \$20.

Who Must File a Claim?

Full-year residents and part-year residents of Wisconsin in 1998 who did **not** file a 1998 Wisconsin income tax return or 1998 homestead credit claim by October 15, 1999, are eligible to receive a rebate only if the individual files a claim with the Department of Revenue not later than June 30, 2000. The claim shall be filed on a form prepared by the department.

A nonresident of Wisconsin in 1998 is eligible to receive a rebate if the individual files a claim with the Department of Revenue not later than December 20, 1999. The claim shall be filed on a form prepared by the department. The form shall require a nonresident to document his or her nonbusiness consumer sales taxes paid to Wisconsin in 1998. If a nonresident is married and his or her spouse was also a nonresident of Wisconsin in 1998, only a single, combined claim may be filed.

Copies of the forms to be used to file a claim for the sales tax rebate (Form STR for full-year and party-year residents, and Form NSTR for nonresidents) appear on pages 5 to 8 of this issue.

Note: Full-year residents and part-year residents of Wisconsin in 1998 who filed a 1998 Wisconsin income tax return or homestead credit claim by October 15, 1999 do not have to file a claim for the sales tax rebate. They will automatically be issued the sales tax rebate based on the information on their 1998 income tax return or homestead credit claim.

Other Limitations and Conditions

The department may only consider adjustments or amendments made to a 1998 Wisconsin income tax return on or before October 15, 1999, in its calculation of the rebate.

The department may offset the amount of the rebate against any liability owed to the Department of Revenue or against debts owed to other state agencies, municipalities, or counties that have been certified to the department. With regard to a married couple for whom an offset must be made against a debt that is owed by only one of the spouses, each spouse shall be considered to have a 50% ownership interest in the rebate.

After a rebate check has been issued but before the check has been cashed, either joint claimant may request a separate check for 50% of the joint rebate.

If the department is unable to locate an individual or married couple who is eligible to receive a rebate by December 31, 2000, or if an individual or married couple who is issued a check does not cash the check by December 31, 2000, the right to the rebate lapses.

If an individual who was a full-year or part-year resident in 1998, and who filed a 1998 Wisconsin income tax return or 1998 homestead credit claim before October 15, 1999, dies after he or she filed the return or homestead credit claim, the amount of the rebate for which the claimant is eligible shall be paid to the claimant's estate.

The department shall calculate the rebate for the family only of an individual who has been, or was incarcerated in a state or federal prison at any time during 1998. The department may not send any rebate checks to any state or federal prison facility.

The department may enforce the rebate and may take any action, conduct any proceeding, and proceed as it is authorized in respect to taxes under chapter 71 of the Wisconsin Statutes. The income tax provisions in chapter 71 relating to

assessments, refunds, appeals, collection, interest, and penalties apply to the sales tax rebate.

- 2. School Property Tax/Rent Credit No Longer Available** (1999 Wisconsin Act 10, amend sec. 71.07(9)(b)1, repeal sec. 71.07(9)(b)3 and (g), as created by 1999 Wisconsin Act 9, effective November 19, 1999, and create sec. 71.07(9)(b)4, effective for taxable years beginning after December 31, 1998.)

The school property tax /rent credit is no longer available for taxable years beginning after December 31, 1998.

Note: As a result of the elimination of the school property tax/rent credit for tax year 1999, the preliminary drafts of the Wisconsin income tax forms that were printed in the October 1999 *Wisconsin Tax Bulletin* #115 are no longer valid. See pages 9 to 11 of this issue for a revised copy of Form 1 that reflects the removal of the lines pertaining to the school property tax/rent credit. The school property tax/rent credit line will also be removed from the 1999 Forms 1A, WI-Z, and 1NPR.

Application for Sales Tax Rebate

Complete this application only if you or your spouse were
a full-year or part-year resident of Wisconsin in 1998.

Form **STR**

Before you fill out this application, read the instructions on the back to see if you are eligible.

Your last name	First name and middle initial	Social security number
If married filing a joint claim, spouse's last name	First name and middle initial	Social security number
Home address (number and street)		
City or post office	State	Zip code

Complete and return this application no later than June 30, 2000. Applications postmarked after June 30, 2000 will not be accepted.

1 Were you a full-year or part-year resident of Wisconsin during 1998?

☐ Yes ☐ No

If yes, indicate the dates you resided in Wisconsin and the address you lived at in the spaces below:

I was a legal resident of Wisconsin from _____, 1998 to _____, 1998
and resided at _____, WI.

If no, do not complete this form. Persons who were nonresidents of Wisconsin during 1998 (except persons married to a full-year or part-year resident of Wisconsin) must file Form NSTR to claim a sales tax rebate.

2 Did you file a 1998 Wisconsin income tax return or homestead credit claim by October 15, 1999?

☐ Yes ☐ No

If yes, do not complete this form. Your sales tax rebate will be issued to you automatically based on your 1998 return or homestead credit claim.

3 Were you claimed as a dependent on anyone else's 1998 federal income tax return?

☐ Yes ☐ No

If yes, stop here. You are not eligible for the sales tax rebate.

4 Fill in \$184 (\$360 if married filing a joint claim). This is the amount of
your sales tax rebate. **4** _____

Under penalties of law, I declare that this application is correct and complete to the best of my knowledge or belief.

Your signature	Spouse's signature if a joint claim	Date
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Mail Form STR no later than June 30, 2000, to:

Wisconsin Department of Revenue
Sales Tax Rebate
PO Box 8937
Madison, WI 53708-8937

Instructions for Sales Tax Rebate

Who should file Form STR

If you were a full-year or part-year resident of Wisconsin in 1998 and you did *not* file a 1998 Wisconsin income tax return or a 1998 homestead credit claim by October 15, 1999, you must fill out Form STR to claim the rebate of Wisconsin sales tax paid in 1998.

Special Situations

If you were married as of December 31, 1998, and both you and your spouse were either a full-year or part-year resident of Wisconsin in 1998, you may choose to file either one “joint” claim or two “separate” claims. If you file a joint claim, fill in both spouses’ names and social security numbers on Form STR. If you file a separate claim, fill in only your own name and social security number.

If you were married as of December 31, 1998, but your spouse is now deceased, you may still file a joint claim. Write “deceased” after your spouse’s name in the name and address area at the top of Form STR.

A claim may be filed on behalf of a person who was a full-year or part-year resident for 1998 but who died after 1998. If there is no estate to probate, a surviving heir may file Form STR for the person who died. If there is an estate, the personal representative for the estate must file the Form STR. The person filing Form STR should sign it and indicate his or her relationship to the person who died (for example, “surviving heir” or “personal representative”).

Who should not file Form STR

Do *not* complete this form if:

- You were a full-year or part-year resident of Wisconsin in 1998 and filed a 1998 Wisconsin income tax return or 1998 homestead credit claim by October 15, 1999. (You will be sent a rebate automatically if you are eligible.)
- You were claimed as a dependent on anyone else’s 1998 federal income tax return. (You are eligible for a rebate only if you filed a 1998 Wisconsin income tax return, had an income of at least \$5,000, and a net tax liability of \$1 or more. If you meet these limitations, you will be sent a rebate automatically, and should not file Form STR.)
- You were incarcerated in a state or federal prison at any time during 1998. (You are not eligible to claim a rebate. However, if you were married as of December 31, 1998, your spouse may still be eligible to file Form STR.)

- You were a nonresident of Wisconsin in 1998. (**Exception:** If you were married as of December 31, 1998, to an individual who was a full-year or part-year resident of Wisconsin in 1998, you may file a joint claim on Form STR with your spouse.)

What is the sales tax rebate?

A law passed in November, 1999 allows a rebate of Wisconsin state sales tax paid in 1998. For eligible individuals who were full-year or part-year residents of Wisconsin in 1998, but did not file a 1998 Wisconsin income tax return or homestead credit claim, the rebate amount is \$184 (\$360 if married filing a joint claim).

If you owe delinquent Wisconsin taxes or debts to other state agencies, counties, or municipalities which have been certified to the department, Wisconsin law requires the Department of Revenue to apply your rebate to the amount you owe. If you owe less than the amount of your rebate, you will receive the difference.

Signature

You must sign Form STR. If you are married and filing a joint claim, both spouses must sign. An unsigned application is considered incomplete and your right to claim a rebate will be denied.

When to file

Mail your application no later than June 30, 2000, to the address shown at the bottom of Form STR.

Applications postmarked after June 30, 2000, will not be accepted.

You can expect to receive your rebate check within approximately 10 weeks. If your rebate check is not cashed by December 31, 2000, your right to the rebate lapses.

Questions?

If you have questions on how to complete this form, call (608) 266-2772 or (608) 267-9420.

NOTE: Beginning November 29, 1999, you may call our toll-free number: (877) 973-2283.

TTY users may call the department at (608) 267-1049 in Madison or (414) 227-4147 in Milwaukee. These numbers are to be used only when calling with TTY equipment.

Application for Nonresident Sales Tax Rebate

Do NOT complete this application if you or your spouse were a full-year or part-year resident of Wisconsin in 1998.

Form **NSTR**

Before you fill out this application, read the instructions on the back to see if you are eligible.

Your last name	First name and middle initial	Social security number
If married, spouse's last name	First name and middle initial	Social security number
Home address (number and street)		
City or post office	State	Zip code

Complete and return this application no later than December 20, 1999. Applications postmarked after December 20 will not be accepted.

1a Were you claimed as a dependent on anyone else's 1998 federal income tax return?

☐ Yes

☐ No

If yes, go on to question 1b.

If no, skip question 1b and go on to line 2.

1b Did you file a 1998 Wisconsin income tax return (Form 1NPR) which showed \$5,000 or more on line 28 **and** \$1 or more on line 49?

☐ Yes

☐ No

If you answered no to question 1b, stop here. You are not eligible for the sales tax rebate.

If you answered yes to question 1b, go on to line 2.

2 Fill in the Wisconsin state sales tax (5% of the taxable purchase price) you paid in 1998 on nonbusiness consumer purchases. (You must attach your original receipts showing Wisconsin state sales tax paid and the date of purchase.) **2** _____

If line 2 is less than \$20, stop here. You are not eligible for the sales tax rebate.

3 Multiply line 2 by .304 (30.4%) and fill in the result. **3** _____

4 Fill in the lesser of the amount on line 3 or \$267. This is the amount of your sales tax rebate **4** _____

Under penalties of law, I declare that this application is correct and complete to the best of my knowledge or belief.

Your signature	Spouse's signature	Date
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You must attach to this application your original receipts.

Mail Form NSTR and the required attachments no later than December 20, 1999, to:

Wisconsin Department of Revenue
Nonresident Sales Tax Rebate
PO Box 8937
Madison, WI 53708-8937

Instructions for Nonresident Sales Tax Rebate

Who should file Form NSTR

If you were a *nonresident* of Wisconsin for all of 1998, you must fill out Form NSTR to claim the rebate of Wisconsin sales tax paid in 1998. However, see exceptions below.

Exceptions

Certain persons do *not* qualify for the sales tax rebate. You do *not* qualify if:

- you paid less than \$20 of Wisconsin state sales tax on nonbusiness consumer purchases in 1998, or
- you were incarcerated in a state or federal prison at any time during 1998, or
- you were claimed as a dependent on anyone else's 1998 federal income tax return (unless you filed a 1998 Wisconsin income tax return [Form 1NPR] and the amount on line 28 of your Form 1NPR was \$5,000 or more and the amount on line 49 of your Form 1NPR was \$1 or more).

Do not complete this form if

- you were married and your spouse was a full-year or part-year resident of Wisconsin (only your spouse is eligible for the rebate), or
- you were a full-year or part-year resident of Wisconsin in 1998. (If you filed a 1998 Wisconsin income tax return, you will be sent a rebate automatically. If you did not file a 1998 Wisconsin income tax return, you must file Form STR to claim the rebate.)

What is the sales tax rebate?

A law passed in 1999 allows a rebate of Wisconsin state sales tax paid in 1998. The rebate amount for a qualifying nonresident is the lesser of 30.4% of the Wisconsin state sales tax you paid on nonbusiness consumer purchases in 1998 or \$267.

The Wisconsin state sales tax rate is 5%. Wisconsin state sales tax does not include any local taxes. For example, it does not include county sales tax, stadium tax, premier resort area tax, or local exposition district taxes.

Required information

You must attach **original** receipts indicating that you paid Wisconsin state sales tax on nonbusiness consumer purchases. The receipts must clearly show the:

- name and location of the seller,
- date of the sale in 1998, and

- amount of Wisconsin state sales tax paid on the purchase. If a receipt shows more than the 5% state sales tax rate, include only the 5% state sales tax.

Receipts will not be returned to you. Be sure to keep copies for your records.

Line instructions

Line 2 From your attached receipts, fill in the total amount of Wisconsin state sales tax you paid in 1998.

Do not include any county sales tax, stadium tax, premier resort area tax, or local exposition taxes paid.

Line 4 Fill in the amount from line 3 or \$267, whichever is less. This is your sales tax rebate.

If you owe delinquent Wisconsin taxes or debts to other state agencies, counties, or municipalities which have been certified to the department, Wisconsin law requires the Department of Revenue to apply your rebate to the amount you owe. If you owe less than the amount of your rebate, you will receive the difference.

Signature

You must sign Form NSTR. If you are married, your spouse must also sign. An unsigned application is considered incomplete and your right to claim a rebate will be denied.

When to file

Mail your application and attachments no later than December 20, 1999, to the address shown at the bottom of Form NSTR.

Applications postmarked after December 20 will not be accepted.

You can expect to receive your rebate check within approximately 10 weeks. If your rebate check is not cashed by December 31, 2000, your right to the rebate lapses.

Questions?

If you have questions on how to complete this form, call (608) 266-2772 or (608) 267-9420.

TTY users may call the department at (608) 267-1049 in Madison or (414) 227-4147 in Milwaukee. These numbers are to be used only when calling with TTY equipment.

1 Wisconsin income tax

Complete form using BLUE or BLACK INK

For the year Jan. 1-Dec. 31, 1999, or
other tax year beginning _____, 1999 ending _____

1999

Use label or print

Your last name		First name and middle initial		You must fill in your social security number	
<input type="text"/>		<input type="text"/>		<input type="text"/>	
If a joint return, spouse's last name		First name and middle initial		You must fill in spouse's social security number	
<input type="text"/>		<input type="text"/>		<input type="text"/>	
Home address (number and street)					
<input type="text"/>					
City or post office				State	Zip code
<input type="text"/>				<input type="text"/>	<input type="text"/>
Quick Refund					
Do you qualify? (see page 5) <input type="text"/>					

<input checked="" type="checkbox"/> Filing status Check only one box	<input checked="" type="checkbox"/> If you want \$1 to go to the State Election Campaign Fund , check box(es). <input type="checkbox"/> You <input type="checkbox"/> Your spouse <i>Checking the box(es) will not change your tax or refund.</i>
<input type="checkbox"/> Single	<input checked="" type="checkbox"/> Check proper box and fill in name of city, village, or town, and the county in which you lived at the end of 1999.
<input type="checkbox"/> Married filing joint return	<input type="checkbox"/> City } <input type="text"/>
<input type="checkbox"/> Married filing separate return. Fill in spouse's full name and social security number ▼	<input type="checkbox"/> Village } <input type="text"/>
<input type="checkbox"/> Head of household (with qualifying person) Fill in qualifying person's name ▼	<input type="checkbox"/> Town } <input type="text"/>
	County of <input type="text"/>
	School district Fill in your school district number (see page 30) <input type="text"/>

1	Federal adjusted gross income (see page 6)	1	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2	State and municipal interest (see page 6)	2	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3	Capital gain/loss addition (see page 6)	3	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4	Other additions (list)	4	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5	Add lines 1 through 4	5	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
6	State tax refund (Form 1040, line 10)	6	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
7	United States government interest	7	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
8	Unemployment compensation (see page 8)	8	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
9	Social security adjustment (see page 9)	9	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
10	Capital gain/loss subtraction (see page 9)	10	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
11	Other subtractions (list)	11	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
12	Add lines 6 through 11	12	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
13	Subtract line 12 from line 5. This is your Wisconsin income	13	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
14	Tax. (See page 14) Check if from <input type="checkbox"/> Tax Table or <input type="checkbox"/> Special Tax Worksheet	14	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
15	Dependent credit. Fill in number of dependents (do not count yourself or spouse)	15	<input type="text"/>	x \$50 =	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
16	Senior citizen credit (Caution: see page 15)	16	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
17	Itemized deduction credit. Attach Schedule 1, page 3	17	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
18	Working families tax credit } If line 13 is less than \$10,000 (\$19,000 if married filing joint), see page 16	18	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
19	Add lines 15 through 18	19	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
20	Subtract line 19 from line 14. If line 19 is larger than line 14, fill in -0-	20	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

PAPER CLIP check or money order here



21 Amount from line 20	21					.				
22 Alternative minimum tax. Attach Schedule MT	22					.				
23 Add lines 21 and 22	23					.				
24 Married couple credit. Attach Schedule 2 on page 3.	24					.				
25 Manufacturer's sales tax credit. Attach Schedule MS ...	25					.				
26 Add lines 24 and 25	26					.				
27 Subtract line 26 from line 23. If line 26 is larger than line 23, fill in -0-. This is your net tax.	27					.				
28 Sales and use tax due on out-of-state purchases (see page 17)	28					.				
29 Endangered resources donation (decreases refund or increases amount owed)	29					.				
30 Penalties on IRAs, other retirement plans, MSAs, etc. (see page 18) ... x .33 =	30					.				
31 Add lines 27 through 30	31					.				
32 Wisconsin tax withheld. Attach withholding statements	32					.				
33 1999 estimated tax payments and amount applied from 1998 return	33					.				
34 Earned income credit. Qualifying children ... Federal credit x _____ % = ...	34					.				
35 Farmland preservation credit. Attach Schedule FC	35					.				
36 Net income tax paid to another state (see page 19)	36					.				
37 Homestead credit. Attach Schedule H	37					.				
38 Farmland tax relief credit. Property taxes on farmland ... x .13 = ...	38									

Attach copies of your withholding statements and your federal income tax return and schedules to this return in the order listed on page 21.

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

()

Mail your return to:

Wisconsin Department of Revenue

If tax due P.O. Box 268, Madison, WI 53790-0001

If refund or no tax due P.O. Box 59, Madison, WI 53785-0001

If quick refund claimed P.O. Box 38, Madison, WI 53787-0001

If homestead credit claimed P.O. Box 34, Madison, WI 53786-0001

For Department Use Only

[illegible]



Submit this page with Form 1
if you claim either credit.

Name(s) shown on Form 1

Your social security number

Schedule 1 – Itemized Deduction Credit (see page 15)

1	Medical and dental expenses from line 4, federal Schedule A. See instructions for exceptions	1	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
2	Interest paid from line 14, federal Schedule A. Do not include interest paid on a second home located outside Wisconsin or on a residence which is a boat. Also, do not include interest paid to purchase or hold U.S. government securities	2	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
3	Gifts to charity from line 18, federal Schedule A. See instructions for exceptions	3	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
4	Job expenses and miscellaneous deductions from line 26, federal Schedule A. See instructions for exceptions	4	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
5	Other miscellaneous deductions from line 27, federal Schedule A. See instructions for exceptions	5	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
6	Add lines 1 through 5	6	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
7	Using Wisconsin income from line 13 on page 1, find your standard deduction from table on page 29. (If Special Tax Worksheet on page 15 used, fill in the standard deduction from line 6 of that worksheet.)	7	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
8	Subtract line 7 from line 6. If line 7 is more than line 6, fill in -0-	8	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
9	Rate of credit is .05 (5%)	9								x .05
10	Multiply line 8 by line 9. Fill in here and on line 17 on page 1	10	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	

Schedule 2 – Married Couple Credit When Both Spouses Are Employed (see page 17)

(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 enter interest, dividends, pensions, unemployment compensation, or other unearned income.	
1	<input type="text"/>	<input type="text"/>
2	Net profit or loss from self-employment from federal Schedules C, C-EZ, and F (Form 1040), Schedule K-1 (Form 1065), and any other taxable self-employment or earned income (If a loss, put a negative sign – in the box to the left of the loss amount.)	
2	<input type="text"/>	<input type="text"/>
3	Combine lines 1 and 2. This is earned income	
3	<input type="text"/>	<input type="text"/>
4	Add amounts from your federal Form 1040, lines 23 and 29, plus repayment of supplemental unemployment benefits, employee expenses of qualified performing artists and fee-basis state or local government officials, and contributions to Section 501(c)(18) pension plans included in line 32, and any Wisconsin disability income exclusion. Fill in the total of these adjustments that apply to your or your spouse's income	
4	<input type="text"/>	<input type="text"/>
5	Subtract line 4 from line 3. This is qualified earned income. If less than zero, fill in -0-	
5	<input type="text"/>	<input type="text"/>
6	Compare the amounts in columns (A) and (B) of line 5. Fill in the smaller amount here. If more than \$14,000, fill in \$14,000	
6	<input type="text"/>	<input type="text"/>
7	Rate of credit is .025 (2.50%)	
7	x .025	
8	Multiply line 6 by line 7. Fill in here and on line 24 on page 2.	
8	<input type="text"/>	<input type="text"/>

Do not fill in more than \$350.