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**WI efile is:**

- ✓ **FREE:** file state tax returns at no charge
- ✓ **ACCURATE:** fewer errors than paper
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Visit **revenue.wi.gov** to file your Wisconsin state tax return online for FREE.

Click on **WI efile** to get started!

*Get your refund within days with direct deposit*

## NEW IN 2011

**Health Savings Accounts:** A health savings account (HSA) is a special account owned by an individual and used to pay for medical expenses. Starting in 2011, Wisconsin follows the federal tax treatment of HSAs (see *Schedule I instructions online at revenue.wi.gov for more information*).

**Relocation and Job Creation Incentives:** A subtraction is allowed for income from a business that relocates to Wisconsin or creates jobs (see *pages 20 and 21*).

**Deferral of Capital Gain:** Tax on long-term capital gains may be deferred if gain is reinvested in certain Wisconsin businesses (see *Schedule WD instructions*).

**Wisconsin-Minnesota Reciprocity Study:** On the front of this form is a question for Wisconsin residents who worked in Minnesota in 2011. If you and/or your spouse earned income in Minnesota while a resident of Wisconsin, check "yes" to the question and enter the amount of personal service income earned in Minnesota (see *page 8*).

**Medical Care Insurance:** The subtraction is increased to 100% of the amount paid for persons with no employer, and 25% for persons whose employer pays a portion of the cost (see *page 13*).

**Tuition:** The subtraction for tuition paid is increased to \$6,185 (see *page 14*).

**Farmer and Farm Asset Owner Credit:** These credits are available to new and established farmers who lease agricultural assets (see *page 33*).

**Child and Dependent Care Expenses:** A subtraction is allowed for certain child and dependent care expenses (see *page 20*).

**Tax Returns Are Due:**

**Tuesday  
April 17, 2012**

*(date change because of federal holiday)*

**Need Help With Your Taxes?**

You may be eligible for free tax help. See page 2 for places where someone can help you prepare your tax return and what to bring.

**Para Asistencia Gratuita  
en Español**

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revenue.wi.gov

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## 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
- Photo ID of taxpayer(s)
- 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 2011 property tax bill (if you are a homeowner), and a record of any Wisconsin Works (W2) payments received in 2011
- 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](http://www.revenue.wi.gov) and type "VITA sites" in the Search box
- Call the AARP at 1-888-227-7669
- Call "211" for local free tax sites

E-file your return for the fastest available processing. However, if you 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 return cannot be read correctly. **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.

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

Your legal last name <b>SMITH</b>	Legal first name <b>JOSEPH</b>	M.I. <b>J</b>
If a joint return, spouse's legal last name <b>SMITH</b>	Spouse's legal first name <b>MARY</b>	M.I. <b>E</b>
Home address (number and street) <b>2375 N 7 ST</b>		Apt. no.
City or post office <b>ANYWHERE</b>	State <b>WI</b>	Zip code <b>55555</b>

- NEVER USE COMMAS OR DOLLAR SIGNS. They can be misread when scanned.
- Round off amounts to WHOLE DOLLARS – NO CENTS.
- Do not use parentheses ( ) for a negative number. Use a negative sign, -8300 rather than (8300).
- Print your numbers like this: **0123456789** Do not use: **Ø147**
- Do not add cents in front of the preprinted zeros on entry lines. For example,

School property tax credit			
a Rent paid in 2011–heat included	<u>2345.00</u>	} Find credit from table page 24 . <b>22a</b>	<u>226.00</u>
Rent paid in 2011–heat not included	<u>5678.00</u>		
b Property taxes paid on home in 2011	<u>.00</u>	▶ Find credit from table page 25 . <b>22b</b>	<u>.00</u>

- Do not cross out entries. Erase 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” when scanned.
- Do not use staples to assemble your return.



You may file <b>Form WI-Z</b> if you:	You may file <b>Form 1A</b> if you:	You must file <b>Form 1</b> if you:	You must file <b>Form 1NPR</b> if you:
<ul style="list-style-type: none"> <li>• File federal Form 1040EZ <i>AND</i></li> <li>• Were a Wisconsin resident all year <i>AND</i></li> <li>• Were under age 65 on December 31, 2011, <i>AND</i></li> <li>• Do not have W-2s that include active duty military pay received as a member of the National Guard or Reserves <i>AND</i></li> <li>• Did not have interest income from state, municipal, or U.S. bonds <i>AND</i></li> <li>• Did not receive unemployment compensation <i>AND</i></li> <li>• Are not claiming any credits other than Wisconsin tax withheld from wages, renter's and homeowner's school property tax credit, working families tax credit, or the married couple credit <i>AND</i></li> <li>• Are not claiming Wisconsin homestead credit.</li> </ul>	<ul style="list-style-type: none"> <li>• Were single all year or married and file a joint return or file as head of household <i>AND</i></li> <li>• Were a Wisconsin resident all year <i>AND</i></li> <li>• Have income only from wages, salaries, tips, taxable scholarships and fellowships, interest, dividends, capital gain distributions, unemployment compensation, pensions, annuities, and IRAs <i>AND</i></li> <li>• Have no adjustments to income (except deductions for an IRA, medical care insurance, or student loan interest) <i>AND</i></li> <li>• Are not claiming credit for itemized deductions, tax paid to another state, historic rehabilitation, venture capital, or repayment of income previously taxed <i>AND</i></li> <li>• Are not subject to a Wisconsin penalty on an IRA, qualified retirement plan, Coverdell education plan, or medical or health savings account.</li> </ul> <p><b>Exception</b> If you used federal Form 4972, you must file Form 1.</p>	<ul style="list-style-type: none"> <li>• Were a Wisconsin resident all year <i>AND</i></li> <li>• Were married and file a separate return, or were divorced during the year <i>OR</i></li> <li>• Have income which may not be reported on Form WI-Z or 1A (such as capital gain, rental, farm, or business income) <i>OR</i></li> <li>• Claim adjustments to income (such as for alimony paid, tuition expense, or disability income exclusion) <i>OR</i></li> <li>• Claim credit for itemized deductions, tax paid to another state, historic rehabilitation, venture capital, or repayment of income previously taxed <i>OR</i></li> <li>• Are subject to a Wisconsin penalty on an IRA, qualified retirement plan, Coverdell education plan, or medical or health savings account <i>OR</i></li> <li>• Are subject to the alternative minimum tax.</li> </ul>	<ul style="list-style-type: none"> <li>• Were domiciled* in another state or country at any time during the year <i>OR</i></li> <li>• Are married filing a joint return and your spouse was domiciled* in another state or country at any time during the year.</li> </ul> <hr/> <p>* Your domicile is your true, fixed, and permanent home to which, whenever absent, you intend to return. You can be physically present or residing in one locality but maintain your domicile in another.</p> <p>Your domicile, once established, does not change unless all three of the following circumstances occur or exist:</p> <ol style="list-style-type: none"> <li>(1) You intend to abandon your old domicile and take actions consistent with that intent <i>AND</i></li> <li>(2) You intend to acquire a new domicile and take actions consistent with that intent <i>AND</i></li> <li>(3) You are physically present in the new domicile.</li> </ol>

### Servicio en Español

Para ayuda gratuita para la declaración de sus impuestos y de el Crédito por Vivienda Familiar, llame al "211" para encontrar un sitio de Asistencia de Voluntarios para Impuestos (Volunteer Income Tax Assistance también conocido como VITA) cerca de usted. Muchos lugares ofrecen servicios en español.

Para respuestas a las preguntas sobre impuestos, por favor llame el Departamento de Impuestos al (608) 266-2772 para impuestos individuales y al (608) 266-2776 para impuestos de negocios. Oprima el "2" para ayuda en español.

Para más información, visite [www.revenue.wi.gov](http://www.revenue.wi.gov), en el vinculo (link) "En Español" usted encontrará información sobre el Credito por Ingreso de Trabajo, información del Crédito por Vivienda Familiar, y mucho más – todo disponible en español.

**Who Must File**

Refer to the table to see if you are required to file a return for 2011.

Filing status	Age as of December 31, 2011	You must file if your gross income* (or total gross income of husband and wife) during 2011 was:
Single	Under 65 . . . . .	\$10,110 or more
	65 or older . . . . .	\$10,360 or more
Married-filing joint return	Both spouses under 65 . . . . .	\$18,340 or more
	One spouse 65 or older . . . . .	\$18,590
	Both spouses 65 or older . . . . .	\$18,840
	Any age . . . . .	\$9,000 or more (applies to each spouse individually – must use Form 1)
Married-filing separate return	Under 65 . . . . .	\$12,850 or more
	65 or older . . . . .	\$13,100 or more
Head of household	Under 65 . . . . .	\$12,850 or more
	65 or older . . . . .	\$13,100 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 2011 if:



- You could be claimed as a dependent on someone else’s return and either of the following applies:
  - (1) Your gross income was more than \$950 and it included at least \$301 of unearned income, or
  - (2) Your gross income (total unearned income and earned income) was more than –
    - \$9,410 if single,
    - \$12,150 if head of household,
    - \$16,940 if married filing jointly, or
    - \$8,050 if married filing separately.

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

- You owe a penalty on an IRA, retirement plan, Coverdell education savings account, health savings account, or Archer medical savings account.
- You were a nonresident or part-year resident of Wisconsin for 2011 and your gross income was \$2,000 or more. If you were married, you must file a return if the combined gross income of you and your spouse was \$2,000 or more. (You must file Form 1NPR.)

**Who Should File**

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

- You had Wisconsin income tax withheld from your wages.
- You paid estimated taxes for 2011.
- You claim the earned income credit or the veterans and surviving spouses property tax credit.

**E-Filing (Electronic Filing)**

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

You may pay by electronic funds transfer if you file electronically. File early and schedule payment as late as April 17. Go to <https://www.revenue.wi.gov/Pages/FAQS/home.aspx> 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 <https://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 <https://www.revenue.wi.gov/Pages/OnlineServices/city-home.aspx>.
- *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 <https://www.revenue.wi.gov/Pages/OnlineServices/offshelf.aspx>.

**When to File/Extension of Time to File**

Your return is due April 17, 2012.

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 17.

*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 1 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 17, 2012. This applies even though you may have an extension of time to file. If you do not file your return by April 17, 2012, 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 17, 2012. Submit the payment with a 2011 Wisconsin Form 1-ES. You can get this form from our web site at [www.revenue.wi.gov](http://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 contingency operation, or (3) you qualify for a federal extension due to a federally-declared disaster. See Special Conditions below.)

If you were a farmer or fisher and you did not make estimated tax payments, you must file your return and pay any tax due by March 1, 2012, to avoid paying interest for underpayment of estimated tax. Farmers and fishers are individuals who earn at least two-thirds of their gross income (gross income of both spouses if married filing a joint return) from farming or fishing.

**Special Conditions** A "Special Conditions" section is located to the right of the Filing Status section on page 1 of Form 1. If you have an extension of time to file due to service in support of Operation Iraqi Freedom in the United States, fill in "01" in the Special Conditions box. If you qualify for an extension because of service in a combat zone or contingency operation, fill in "02" in the box. If you qualify for an extension because of a federally-declared disaster, fill in "03" in the box and indicate the specific disaster on the line provided.

### Tax Help or Additional Forms

You can get tax help, forms, 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](mailto:income@revenue.wi.gov)

Forms requests:

phone: (608) 266-1961  
web site: [www.revenue.wi.gov](http://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 are Green Bay and Wausau.

**Internet Address** You can access the department's web site 24 hours a day, seven days a week, at [www.revenue.wi.gov](http://www.revenue.wi.gov). From this web site, you can:

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

### Informational Publications Available

Following is a list of some of the department publications. These publications give detailed information on specific areas of Wisconsin tax law. You can get these publications from any department office or from our Internet web site.

#### Number and Title

- |     |  |
|-----|--|
| 102 | Wisconsin Tax Treatment of Tax-Option (S) Corporations and Their Shareholders            |
| 103 | Reporting Capital Gains and Losses for Wisconsin   |
| 104 | Wisconsin Taxation of Military Personnel   |
| 106 | Wisconsin Tax Information for Retirees   |
| 109 | Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 2011 |
| 111 | How to Get a Private Letter Ruling From the Wisconsin Department of Revenue              |
| 113 | Federal and Wisconsin Income Tax Reporting Under the Marital Property Act                |
| 114 | Wisconsin Taxpayer Bill of Rights  |
| 117 | Guide to Wisconsin Information Returns   |
| 120 | Net Operating Losses for Individuals, Estates, and Trusts                                |
| 121 | Reciprocity  |
| 122 | Tax Information for Part-Year Residents and Nonresidents                                 |
| 125 | Credit for Tax Paid to Another State   |
| 126 | How Your Retirement Benefits Are Taxed   |
| 205 | Use Tax Information for Individuals  |
| 400 | Wisconsin's Economic Development Surcharge   |
| 405 | Wisconsin Taxation of Native Americans   |
| 503 | Wisconsin Farmland Preservation Credit   |
| 600 | Wisconsin Taxation of Lottery Winnings   |
| 601 | Wisconsin Taxation of Pari-Mutuel Wager Winnings   |

## 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 at:

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

If you need to contact us about your refund, please wait at least 10 weeks after filing your Form 1. Refund information may not be available until that time.

You may call one of the numbers indicated above 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](http://www.revenue.wi.gov).

## Nine Steps To Filing Your Return

- 1 Get all of your records together** Make sure that you have all of your income and expense records so you can fill in your return correctly. This includes wage statements and interest and dividend statements.
- 2 Decide if you will e-file or paper-file your return** See “E-Filing” on page 5 for the benefits of e-filing. If you decide to e-file, follow the instructions provided in the software you use. If you decide to paper-file, continue with Steps 3 through 9 below.
- 3 Fill in your federal return** Before completing Wisconsin Form 1, first fill in your federal return and its supporting schedules. If you are not required to file a federal return, list the sources and amounts of your income and your deductions on a separate sheet.
- 4 Fill in your Wisconsin return** Follow the line instructions as you fill in your return.
- 5 Sign your Wisconsin return** A joint return must be signed by both spouses.
- 6 Check over your Wisconsin return** Check the following items on your return carefully. The processing of your Form 1 may be delayed for:
  - missing wage statements,
  - missing signature,
  - missing copy of your federal return (a copy of your federal return must be enclosed with your Wisconsin return),
  - incomplete or missing renter’s or homeowner’s information (if school property tax credit claimed),
  - incomplete schedules for the itemized deduction and married couple credits (if credit claimed), or
  - missing list of sources and amounts of income if not required to file a federal return.
- 7 Assemble your return** See page 34 for information on how to assemble your return. Do **not** staple your return. Stapling your return may delay processing.
- 8 Mail your return** Mail your return and all required enclosures to the appropriate address listed on page 35 under “Where to File.” Be sure to put sufficient postage on the envelope.
- 9 Keep a copy of your return.**

## Line Instructions

Before completing Form 1, first fill in your federal return and its supporting attachments. If you are not required to file a federal return, list the sources and amounts of your income and deductions on a separate sheet and include it with your Form 1.

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

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

■ **Period Covered** File your 2011 return for calendar year 2011 and fiscal years that begin in 2011. For a fiscal year, a 52-53 week period, or a short-period return, fill in the taxable year beginning and ending dates in the taxable year space at the top of the form. If your return is for a fiscal year, a 52-53 week period, or a short-period, also fill in “11” in the Special Conditions box located to the right of the Filing Status section on page 1 of Form 1.

■ **Social Security Number** Fill in your social security number. You must also fill in your spouse’s social security number if you are married filing a joint return or married filing a separate return (including married filing as head of household).

■ **Name and Address** Print or type your legal name and address. Include your apartment number, if any. If you are married filing a joint return, fill in your spouse’s legal name (even if your spouse did not have any income). If you filed a joint return for 2010 and you are filing a joint return for 2011 with the same spouse, be sure to enter your names and social security numbers in the same order as on your 2010 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.

**Note** If you became divorced during 2011 or are married and will file a separate return (including a married person filing as head of household), you should get Publication 109, *Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 2011*, for information on what income you must report.

**Single** You may check “single” if **any** of the following was true on December 31, 2011:

- You were never married.
- You were legally separated under a **final** decree of divorce or separate maintenance.
- You were widowed before January 1, 2011, and did not remarry in 2011.

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

- You were married as of December 31, 2011.
- Your spouse died in 2011 and you did not remarry in 2011.
- You were married at the end of 2011, and your spouse died in 2012 before filing a 2011 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 spouses must sign the return. If you file a joint return, you may not, after the due date for filing that return, amend it to file as married filing separately. A joint return cannot be filed if you and your spouse have different tax years.

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

**Married filing separate return** If you file separate returns, you will usually pay more state tax than if you file a joint return. Your tax may be higher on separate returns because:

- You cannot take the married couple credit.
- If you lived with your spouse at any time in 2011, a greater amount of any unemployment compensation that you received may be taxable.
- You will not qualify for the disability income exclusion.
- You will not qualify for the earned income credit.

**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) can use this filing status. Certain married persons who

lived apart from their spouse for the last 6 months of 2011 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 2011 may be able to use this status.

**Note**

If you are married and qualify to file as head of household, be sure to check both “head of household” filing status and “married” on the same line next to the arrow. Also fill in your spouse’s name and social security number in the spaces provided.

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

■ **Tax District** Check either city, village, or town and fill in the name of the Wisconsin city, village, or town in which you lived on December 31, 2011. Also fill in the name of the county in which you lived.

■ **School District Number** See the list of school district numbers on page 37. Fill in the number of the school district in which you lived on December 31, 2011.

**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 1. 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 6)
- 02 Extension – Combat zone (page 6)
- 03 Extension – Federally declared disaster (page 6)
- 04 Divorce decree (page 35)
- 05 Injured spouse (page 35)
- 06 Single decedent or husband if joint return (page 36)
- 07 Wife deceased if joint return (page 36)
- 08 Both taxpayers deceased (page 36)
- 11 Fiscal filer (page 7)
- 16 Schedule RT attached (page 19)
- 99 Multiple special conditions

If more than one special condition applies, fill in “99” in the Special Conditions box and list the separate code numbers on the line next to the box, in addition to any other information required on the line.

**New**

■ **Wisconsin Residents Working in Minnesota** On the front of Form 1 is a question related to personal service income of Wisconsin residents who worked in Minnesota. (The question appears below the filing status information.) Provide the requested information if you are a Wisconsin resident who worked in Minnesota in 2011.

If you and/or your spouse earned personal service income in Minnesota while a resident of Wisconsin, check “yes” to the question. Enter the amount of personal service income earned

in Minnesota. If you and your spouse each had personal service income in Minnesota, enter the total amount for both spouses. If only a portion of your income was earned in Minnesota, enter that amount.

Personal service income includes income earned as an employee, independent contractor, self-employed person, or partner, as long as you personally performed the service in Minnesota. The income can be in the form of wages, salaries, tips, commissions, bonuses, fees, or similar compensation. It can also be net income from federal Schedule C or a guaranteed payment and/or distributive share from a partnership on Schedule E.

**Include the following as personal service income earned in Minnesota:**

- Income from work done at your employer's location in Minnesota, such as at an office, factory, restaurant, store, clinic, or similar place of employment.
- Income from work done at various locations in Minnesota, such as a job site, construction site, or a customer's location, including income from service performed as a plumber, carpenter, repairman, consultant, traveling salesperson, life insurance agent, real estate agent, or professional, such as a doctor or lawyer.

**Do not include the following as personal service income earned in Minnesota:**

- Income earned as an interstate truck driver, railroad worker, airline employee, or member of the military.
- Pensions and annuities; unemployment compensation.
- Rental income, royalties, capital gains, interest, and dividends.
- Income earned as a self-employed person and/or partnership income if the income results mostly from the sale of goods or from the services of employees.

**Note**

■ **Rounding Off to Whole Dollars** The form has preprinted zeros in the place used to enter cents. All amounts filled in the form should be rounded to the nearest dollar. Drop amounts under 50¢ and increase amounts from 50¢ to 99¢ to the next whole dollar. For example, \$129.39 becomes \$129 and \$236.50 becomes \$237.

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

■ **Line 1 Federal Adjusted Gross Income**

Fill in your federal adjusted gross income from:

- line 37 of your federal Form 1040,
- line 21 of federal Form 1040A, or
- line 4 of federal Form 1040EZ.

*Line 1 instructions – continued*

**Exception** The federal adjusted gross income that you fill in on line 1 may not be the same as the amount reported as adjusted gross income on your federal Form 1040. Differences may occur because Wisconsin uses the provisions of federal law amended to December 31, 2010, with certain exceptions. Laws enacted after December 31, 2010, may not be used for Wisconsin.

A comprehensive list of provisions of federal law that may not be used for Wisconsin for 2011 can be found in the instructions for Wisconsin Schedule I. Following is a partial list of the items that may affect the largest number of taxpayers.

- Bonus depreciation
- Increase in sec. 179 expensing.
- Discharge of indebtedness on principal residence.

If any provision of federal law which does not apply for Wisconsin purposes affects your federal adjusted gross income, you must complete Wisconsin Schedule I and enclose it with your Form 1. The amount you fill in on line 1 of Form 1 (and amounts filled in on Schedule 1 on page 4 of Form 1) should be the revised amount determined on Schedule I.

If Schedule I adjustments in a prior year affect income or expense items in 2011 (e.g., the special 30% or 50% bonus depreciation could not be claimed for Wisconsin purposes), you must also make adjustments on Schedule I for 2011.

You may also be required to complete Schedule I if you sold assets during 2011, and the gain or loss from the sale is different for Wisconsin and federal purposes due to Schedule I adjustments made in a prior year. This would occur, for example, if different rates of depreciation were allowed for Wisconsin and federal purposes. See the instructions for Schedule I for more information.

■ **Line 2 State and Municipal Interest**

Fill in the amount of interest you received from state and municipal bonds. This will generally be the amount shown on line 8b of your federal Form 1040 or 1040A or the amount identified as tax-exempt interest on line 2 of Form 1040EZ. (If you were required for federal purposes to allocate expenses to this income, reduce the amount to be filled in by such expenses.)

**Exception** If you received interest income which is exempt for state and federal tax purposes, do not include this interest income on line 2. Interest income which is exempt for federal and Wisconsin tax purposes includes interest from:

- (1) public housing authority or 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,

*Line 2 instructions – continued*

- (5) Wisconsin Housing and Economic Development Authority bonds issued on or after December 11, 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 IRC,
- (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 the Northern Mariana 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,
- (15) certain conduit revenue bonds issued by a commission created under sec. 66.0304, Wis. Stats. (**Note** At the time this booklet went to print (November 15, 2011), there were no conduit revenue bonds issued where the interest income is exempt from Wisconsin tax. A listing of the conduit revenue bonds issued and the tax-exempt status is available on the department's web site at: (<https://www.revenue.wi.gov/Pages/ISE/Conduit-Revenue-Bonds.aspx>), and
- (16) Wisconsin Housing and Economic Development Authority bonds or notes if the bonds or notes are issued to provide loans to a public affairs network under sec. 234.75, Wis. Stats.

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

### ■ Line 3 Capital Gain / Loss Addition

If your federal adjusted gross income includes capital gains and/or losses (see line 13, Form 1040), you must complete Schedule WD.

Schedule WD determines whether any capital gain/loss addition must be reported on line 3. For example, after completing Schedule WD, you may be required to include an amount as an addition to income on line 3 because Wisconsin law limits the deduction for a net capital loss to \$500.

*Line 3 instructions – continued*

**Note** If the only amount reported on line 13 of Form 1040 (line 10 of Form 1040A) is a capital gain distribution from a mutual fund or real estate investment trust and you have no Wisconsin capital loss carryover, do not complete line 3. See line 10 instructions.

### ■ Line 4 Other Additions

**Note** Fill in the code number and amount of any of the additions described below that apply to you. The code number is printed to the left of the various additions. For example, if you are making an addition for a federal net operating loss carryover, you would fill in the number 02 in the code number space \_\_\_\_\_, and fill in the amount of your federal net operating loss carryover on the line next to the code number space. Also, fill in the total of all your additions on line 4.

Line 4 of Form 1 has space to fill in five additions to income. If you have more than five additions, fill in the code numbers and amounts for four of the additions. List the code numbers and amounts of all remaining additions on a separate schedule. In the fifth entry space by line 4, fill in code number 99 and the total amount of the remaining additions. Enclose the schedule listing the remaining additions with your Form 1.

**Note** See Additions To or Subtractions From Income on page 21 for information on other items which may have to be included on line 4.

**01 Farm Losses** An addition may be required if farm losses were deducted on your federal tax return and you were *not* actively engaged in the farming operations that produced those losses.

To be “actively engaged in farming” with respect to a farming operation, you must make a significant contribution of (1) capital, equipment, or land, or a combination of capital, equipment, or land; and (2) active personal labor or active personal management, or a combination of both.

Factors you must take into consideration in determining if you contribute a significant amount of active personal labor or active personal management include:

- The type of crops and livestock produced;
- The normal and customary farming practices of the area; and
- The total amount of labor and management which is necessary for such a farming operation in the area.

In order to be considered to be actively engaged in a farming operation, you must have (1) a share of the profits or losses from the farming operation which is commensurate with your contributions to the operation, and (2) contributions to the farming operation which are at risk.

Your combined net losses from farming operations in which you are not actively engaged in farming are limited if your nonfarm Wisconsin adjusted gross income is more than \$55,000 (\$27,500 if married filing separately).

Line 4 instructions – continued

To figure your combined net losses from farming operations, add together any losses you have from farming operations in which you were not actively engaged (for example, these could be losses from a farm partnership or tax-option (S) corporation). Do not reduce these losses by any net farm gains. If the total of these losses is more than the maximum allowable loss shown in the tables below, include the excess on line 4.

**Example** A single taxpayer reports a loss of \$25,000 on Schedule E from a farm partnership (the taxpayer is not actively engaged in this farming operation), and a profit of \$5,000 from the rental of farmland. The taxpayer’s nonfarm Wisconsin adjusted gross income is \$60,000. Therefore, only \$20,000 of the \$25,000 farm loss may be deducted. The taxpayer must fill in code 01 and \$5,000 in the space provided on line 4.

Farm Loss Limits – Single persons and married persons filing joint return		
Nonfarm Wisconsin Adjusted Gross Income		Maximum Allowable Loss
More Than	But Not More Than	
\$ 0	..... \$ 55,000	Full Amount
55,000	..... 75,000	\$20,000
75,000	..... 100,000	17,500
100,000	..... 150,000	15,000
150,000	..... 200,000	12,500
200,000	..... 250,000	10,000
250,000	..... 300,000	7,500
300,000	..... 600,000	5,000
600,000	.....	No Loss

Farm Loss Limits – Married persons filing separate returns (including married filing as head of household)		
Nonfarm Wisconsin Adjusted Gross Income		Maximum Allowable Loss
More Than	But Not More Than	
\$ 0	..... \$ 27,500	Full Amount
27,500	..... 37,500	\$10,000
37,500	..... 50,000	8,750
50,000	..... 75,000	7,500
75,000	..... 100,000	6,250
100,000	..... 125,000	5,000
125,000	..... 150,000	3,750
150,000	..... 300,000	2,500
300,000	.....	No Loss

**02 Federal Net Operating Loss Carryover** Fill in any amount deducted as a federal net operating loss carryover. (See the instructions for line 11, Item 10, for information about the Wisconsin net operating loss carryforward.)

**03 Income (Lump-Sum Distributions) Reported on Federal Form 4972** Income from a lump-sum distribution is taxable to Wisconsin. If you reported a lump-sum distribution on federal Form 4972, you must also include the distribution in Wisconsin income. Fill in the total of (1) the

Line 4 instructions – continued

capital gain part of the lump-sum distribution from line 6 of Form 4972 and (2) the taxable amount from line 10 of Form 4972. You may reduce this amount by any federal estate tax on line 18 of Form 4972.

**CAUTION** If the amount on line 10 of Form 4972 was computed using the rules for multiple recipients of a lump-sum distribution, include only your share of the taxable amount on line 10 less your share of any federal estate tax attributable to the lump-sum distribution on line 18.

**Note** No portion of a lump-sum distribution may be reported as a capital gain on Wisconsin Schedule WD.

**04 Farmland Preservation Credit** The total amount of farmland preservation credit from Schedule FC that you received during 2011 must be reported as income. Fill in as an addition any portion of your farmland preservation credit which was not included as income on your federal tax return.

**05 Excess Distribution From a Passive Foreign Investment Company** Fill in the excess distribution from a passive foreign investment company that was not included in federal adjusted gross income (see federal Form 8621 or 8621-A).

**06 Expenses Paid to Related Entities** Fill in the amount deducted or excluded from your federal income for interest, rental expenses, intangible expenses, and management fees paid, accrued, or incurred to a related entity (person or business entity). *You must make this addition even though you may be eligible for a deduction for these expenses.* If you are eligible for a deduction, you may then make a subtraction for the amount that qualifies (see Item 21 on page 19).

**07 Amounts Not Deductible for Wisconsin** Fill in any amount deducted in computing your federal adjusted gross income that is not allowed as a deduction for Wisconsin. Enclose an explanation of the additions you are including using code 07.

**Example** You deducted a passive activity loss on your federal return for losses incurred when you were a resident of another state. The passive activity losses were not allocable to Wisconsin. The passive activity losses are not deductible for Wisconsin and must be included on line 4.

**08 – 27 Addition for Computed Credits** If you claimed any of the credits listed on page 12, you must include on line 4 the amount of your credit computed for 2011. The amount of your credit is income and must be reported on Form 1. This is true even if you cannot take the full credit this year and must carry part of it forward or if the credit is refundable. (**Note** Do not include on line 4 any credits passed through to you from a partnership, limited liability company, or tax-option corporation. These will be accounted for when you make the adjustments described in Items 51 and 52 on page 21.)

Line 4 instructions – continued

List each credit and the appropriate code number separately on line 4. Include the following credits computed for 2011:

- 08 Development Zone Credit
- 09 Technology Zone Credit
- 10 Enterprise Zone Jobs Credit
- 11 Dairy and Livestock Farm Investment Credit
- 12 Dairy Manufacturing Facility Investment Credit
- 13 Internet Equipment Credit
- 14 Film Production Company Investment Credit
- 15 Film Production Services Credit
- 16 Manufacturing Investment Credit
- 17 Ethanol and Biodiesel Fuel Pump Credit
- 18 Economic Development Tax Credit
- 19 Meat Processing Facility Investment Credit
- 20 Dairy Cooperative Credit
- 21 Jobs Tax Credit
- 22 Woody Biomass Harvesting and Processing Credit
- 23 Food Processing Plant and Food Warehouse Investment Credit
- 24 Postsecondary Education Credit
- 25 Water Consumption Credit
- 26 Beginning Farmer and Farm Asset Owner Credit
- 27 Community Rehabilitation Program Credit

■ **Line 6 State Income Tax Refund**

Refunds of state and local income taxes are not taxable for Wisconsin. Fill in the amount from federal Form 1040, line 10.

■ **Line 7 United States Government Interest**

Fill in the amount of interest on U.S. bonds and interest and dividends of certain U.S. government corporations that is included on line 1 of Form 1. This income is not taxable.

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 a mutual fund advised you that all or a portion of its ordinary dividend is from investments in U.S. government securities, include that portion on line 7.

**CAUTION** Do not fill in on line 7, 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 taxable income.

■ **Line 8 Unemployment Compensation**

You may have a different amount of unemployment compensation taxable for Wisconsin and federal purposes. Complete the worksheet at the top of this page to see if you can subtract any portion of the unemployment compensation which you included as income on your federal tax return.

Line 8 instructions – continued

**Unemployment Compensation Worksheet**

Check only one box.

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

1. Fill in unemployment compensation from line 19 of federal Form 1040 (line 13 of Form 1040A or line 3 of Form 1040EZ) ..... 1. \_\_\_\_\_
2. Fill in your federal adjusted gross income from line 1 of Form 1 ..... 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 20b of federal Form 1040 (line 14b of Form 1040A) ..... 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 9 of this worksheet and do not complete line 8. 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..... 9. \_\_\_\_\_
10. Subtract line 9 from line 1. Fill in this amount on line 8 of Form 1 as your subtraction for unemployment compensation. If lines 1 and 9 are equal, fill in -0- ..... 10. \_\_\_\_\_

■ **Line 9 Social Security Adjustment**

Social security benefits are not taxable for Wisconsin. You may subtract any social security benefits that were taxable on your federal return. Fill in on line 9 the amount from line 20b of federal Form 1040 or line 14b of Form 1040A.

■ **Line 10 Capital Gain / Loss Subtraction**

If your federal adjusted gross income includes capital gains and/or losses (see line 13, Form 1040 or line 10, Form 1040A), you must complete Schedule WD. You must also complete Schedule WD if your federal adjusted gross income does not include capital gains and/or losses, but you have a capital loss carryover for Wisconsin tax purposes.

Line 10 instructions – continued

Schedule WD determines whether any capital gain/loss subtraction must be reported on line 10. For example, after completing Schedule WD, you may be able to include an amount as a subtraction on line 10 because you qualify for the 30% capital gain exclusion (60% in the case of farm assets).

All amounts must be filled in on line 10 as positive numbers.

**EXCEPTION** If the only amount reported on line 13 of your federal Form 1040 or line 10 of Form 1040A is a capital gain distribution from a mutual fund or real estate investment trust and you have no Wisconsin capital loss carryover, you may claim a capital gain exclusion on line 10. Fill in 30% of the amount of the capital gain distribution on line 10. Do not complete Wisconsin Schedule WD.

■ **Line 11 Other Subtractions**

**Note** Fill in the code number and amount of any of the subtractions described below that apply to you. The code number is printed to the left of the various subtractions. For example, if you are claiming a subtraction for tuition expenses, you would fill in the number 03 in the code number space \_\_\_\_\_, and fill in the amount of your subtraction for tuition expenses on the line next to the code number space. Also, fill in the total of all your subtractions on line 11.

Line 11 of Form 1 has space to fill in five subtractions from income. If you have more than five subtractions, fill in the code numbers and amounts for four of the subtractions. List the code numbers and amounts of all remaining subtractions on a separate schedule. In the fifth entry space by line 11, fill in code number 99 and the total amount of the remaining subtractions. Enclose the schedule listing the remaining subtractions with your Form 1.

**Note** See Additions To or Subtractions From Income on page 21 for information on other items which may have to be included on line 11.

**01 Medical Care Insurance** You may be able to subtract all or a portion of the cost of your medical care insurance.

“Medical care insurance” means a medical care insurance policy that covers you, your spouse, and dependents and provides surgical, medical, hospital, major medical, or other health service coverage (including dental insurance). If you are receiving social security benefits, the amount paid for medical care insurance includes the amount deducted from your monthly benefit for Medicare insurance (for example, Parts B and D). It does not include premiums for:

- Long-term care insurance,
- Life insurance policies,
- Policies providing payment for loss of earnings,
- Policies for loss of life, limb, sight, etc.,

Line 11 instructions – continued

- Policies that pay you 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, or
- 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 retirement plan.

**Note** **CAUTION** 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.

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. Such programs may be known as, for example, flexible spending accounts, employee reimbursement accounts, etc.

**If you are self-employed, complete Worksheet 1.** (Note If you are self-employed and deducted 100% of your medical care insurance cost on line 29 of your federal Form 1040 as a self-employed health insurance deduction, do not complete Worksheet 1 or 2. No additional deduction is allowed.)

**Worksheet 1 – Self-Employed Persons**

1. Amount you paid for medical care insurance in 2011 while you were self-employed . . . . . 1. \_\_\_\_\_
2. Self-employed health insurance deduction from line 29 of federal Form 1040\* . . . . . 2. \_\_\_\_\_
3. Amount of medical care insurance deducted on federal Schedule C or F for your employee spouse . . . . . 3. \_\_\_\_\_
4. Add lines 2 and 3 . . . . . 4. \_\_\_\_\_
5. Subtract line 4 from line 1. . . . . 5. \_\_\_\_\_
6. Net earnings from a trade or business\*\* . . . . . 6. \_\_\_\_\_
7. Fill in the smaller of line 5 or 6 here and on line 11 of Form 1. This is your subtraction for medical care insurance . . . . . 7. \_\_\_\_\_

\* 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.

Line 11 instructions – continued

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

### Worksheet 2 – Others

1. Amount you paid in 2011 for medical care insurance during a period in which you were employed and your employer paid a portion of the cost of your insurance . . . . . 1. \_\_\_\_\_
2. Multiply line 1 by .25 (25%) . . . . . 2. \_\_\_\_\_
3. Amount you paid in 2011 for medical care insurance during a period in which (1) you were an employee and your employer did not contribute toward the cost of your insurance or (2) you had no employer and were not self-employed . . . . . 3. \_\_\_\_\_
4. Add lines 2 and 3 . . . . . 4. \_\_\_\_\_
5. Fill in the amount from line 5 of Form 1 less the amounts on lines 6 - 10 and less all amounts that will be included on line 11 without considering the subtraction for medical care insurance . . 5. \_\_\_\_\_
6. Fill in the smaller of line 4 or 5. This is your subtraction for medical care insurance . . . . . 6. \_\_\_\_\_

**02 Long-Term Care Insurance** If you paid long-term care insurance costs during 2011, you may be able to subtract all or a portion of the cost of a long-term care insurance policy which covers you or your spouse.

“Long-term care insurance policy” means a disability insurance policy or certificate advertised, marketed, offered, or designed primarily to provide coverage for care that is provided in your home or in an institutional or community-based setting. The care must be convalescent or custodial care or care for a chronic condition or terminal illness.

“Long-term care insurance policy” does not include a medicare supplement policy or medicare replacement policy or a continuing care contract. “Continuing care contract” means a contract which provides nursing services, medical services, or personal care services, in addition to food, shelter, and laundry services, for the duration of a person’s life or for a term in excess of one year, conditioned upon any of the following payments:

- An entrance fee in excess of \$10,000.
- Providing for the transfer of at least \$10,000 (if the amount is expressed in dollars) or 50% of the person’s estate (if the amount is expressed as a percentage of the person’s estate) to the service provider upon the person’s death.

Do not include premiums for long-term care insurance if you elected to pay those premiums with tax-free distributions from a retirement plan. In this case, the premiums would have been made directly to the insurance provider by the retirement plan.

Line 11 instructions – continued

If you paid long-term care insurance costs during 2011 for a policy which covers you or your spouse, complete the worksheet below to determine your subtraction.

### Worksheet – Long-Term Care Insurance

1. Amount paid for long-term care insurance in 2011 . . . . . 1. \_\_\_\_\_
2. Portion of long-term care insurance cost included as a self-employed health insurance deduction on line 29 of federal Form 1040. . . . . 2. \_\_\_\_\_
3. Portion of long-term care insurance cost deducted on federal Schedule C or F for your employee spouse . . . . . 3. \_\_\_\_\_
4. Add lines 2 and 3 . . . . . 4. \_\_\_\_\_
5. Subtract line 4 from line 1. . . . . 5. \_\_\_\_\_
6. Fill in the amount from line 5 of Form 1 less the amounts on lines 6 - 10 and less all amounts that will be included on line 11 without considering the subtraction for long-term care insurance . . . . . 6. \_\_\_\_\_
7. Fill in the smaller of line 5 or 6. This is your subtraction for long-term care insurance . . . . . 7. \_\_\_\_\_

**03 Tuition and Fee Expenses** You may be able to claim a subtraction for up to \$6,185 (per student) of the amount you paid during 2011 for tuition and mandatory student fees for you, your spouse (if married filing a joint return), and children whom you claim as dependents on your federal income tax return.

**CAUTION** If you claimed the tuition and fees deduction on your federal return, be sure you have completed Wisconsin Schedule I.

The tuition and mandatory student fees must have been paid during 2011 to attend any of the following:

- Classes in Wisconsin at a school which qualifies as a university, college, or technical college. A “university, college, or technical college” is any school which has a curriculum leading to a diploma, degree, or occupational or vocational objective.
- Classes in Wisconsin at other post-secondary (post-high school) schools that have been approved by the Wisconsin Educational Approval Board.
- Classes in Minnesota at a public vocational school or public institution of higher education in Minnesota under the Minnesota–Wisconsin tuition reciprocity agreement.
- Classes outside Wisconsin provided the tuition is paid to a university, college, or technical college located in Wisconsin.

The subtraction does not apply to tuition or fees paid to pre-schools, elementary, or secondary schools.

Line 11 instructions – continued

Tuition and mandatory student fees paid to a school which fits into one of the four categories listed on page 14 may be subtracted regardless of the type of course taken. For example, tuition paid for craft or recreational courses at a technical college qualifies for the subtraction.

Tuition and mandatory student fees paid to a school which does not fit into any of the four categories may not be claimed as a subtraction. For example, the subtraction does not apply to a fee paid to a retail craft store to attend a session on flower arranging.

Tuition and mandatory student fees paid for correspondence courses or courses received via the Internet or other electronic transmission qualifies for the subtraction as long as the courses are taken in Wisconsin and are presented by a school (located in or outside Wisconsin) which qualifies as a university, college, or technical college, or a school approved by the Wisconsin Educational Approval Board.

**CAUTION** The subtraction only applies to tuition and mandatory student fees. Amounts paid as separate charges for other items such as room and board, athletic tickets, or other costs may not be subtracted.

You cannot claim a subtraction for tuition and fees paid with certain tax-free funds. For example, you cannot claim a subtraction for tuition paid with tax-free scholarships or Pell grants or for amounts paid or reimbursed to you by your employer. You can subtract tuition and fees paid from loans, gifts, inheritances, and personal savings.

You cannot claim the subtraction if the source of the payment is an amount withdrawn from a Wisconsin state-sponsored college savings program or college tuition and expenses program (for example, EdVest or “tomorrow’s scholar”). This limitation applies only if the owner of the account or other person who contributed to the account (for example, grandparent, aunt, or uncle) previously claimed a subtraction for contributions to these programs.

The subtraction is limited if your federal adjusted gross income exceeds certain amounts. Your federal adjusted gross income is the amount on line 1 of Form 1.

Determine your tuition and mandatory student fees subtraction as follows:

**Single or Head of Household**

- If line 1 of Form 1 is \$50,000 or less, you may subtract the amount paid for tuition and mandatory student fees during 2011, but not more than \$6,185 per student.\* Fill in the amount of your subtraction on line 11.
- If line 1 of Form 1 is more than \$50,000 but less than \$60,000, use the worksheet on this page to figure the amount of your subtraction.
- If line 1 of Form 1 is \$60,000 or more, you may not subtract any amount for tuition and fee expenses.

Line 11 instructions – continued

**Married Filing Joint Return**

- If line 1 of Form 1 is \$80,000 or less, you may subtract the amount paid for tuition and mandatory student fees during 2011, but not more than \$6,185 per student.\* Fill in the amount of your subtraction on line 11.
- If line 1 of Form 1 is more than \$80,000 but less than \$100,000, use the worksheet on this page to figure the amount of your subtraction.
- If line 1 of Form 1 is \$100,000 or more, you may not subtract any amount for tuition and fee expenses.

**Married Filing Separate Return**

- If line 1 of Form 1 is \$40,000 or less, you may subtract the amount paid for tuition and mandatory student fees during 2011, but not more than \$6,185 per student.\* Fill in the amount of your subtraction on line 11.
- If line 1 of Form 1 is more than \$40,000 but less than \$50,000, use the worksheet on this page to figure the amount of your subtraction.
- If line 1 of Form 1 is \$50,000 or more, you may not subtract any amount for tuition and fee expenses.

**Tuition Expense Worksheet**

**CAUTION** Only certain taxpayers are required to complete this worksheet. See the instructions for your filing status.

1. Amount paid for tuition and mandatory student fees in 2011. Do not fill in more than \$6,185 per student . . . . .1. \_\_\_\_\_
2. Fill in the amount from line 1 of Form 1 . . . . .2. \_\_\_\_\_
3. Fill in \$50,000 (\$80,000 if married filing joint return or \$40,000 if married filing separate return) . . . . .3. \_\_\_\_\_
4. Subtract line 3 from line 2 . . . . .4. \_\_\_\_\_
5. Divide the amount on line 4 by 10,000 (20,000 if married filing joint return). Fill in decimal amount. . . . .5. \_\_\_\_\_
6. Multiply line 1 by the decimal amount on line 5 . . . . .6. \_\_\_\_\_
7. Subtract line 6 from line 1. This is your subtraction for tuition and fee expense\* . . . . .7. \_\_\_\_\_

\* Your subtraction cannot be more than the amount on line 5 of Form 1 less the amounts on lines 6 - 10 and less all amounts that will be included on line 11 without considering the subtraction for tuition expense.

**04 Military and Uniformed Services Retirement Benefits**

You may subtract retirement payments received from:

- (1) The U.S. military retirement system (including payments from the Retired Serviceman’s Family Protection Plan or the Survivor Benefit Plan), and

Line 11 instructions – continued

- (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.

Your subtraction cannot be more than the amount of such retirement payments that you included in your federal income.

**05 Local and State Retirement Benefits** You may subtract any payments received from the retirement systems listed below provided:

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

Your subtraction cannot be more than the amount of such payments that you included in your federal income.

The specific retirement systems are:

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.

**Note** Do not subtract any of the following:

- Payments received as a result of voluntary tax-sheltered annuity deposits in any of the retirement systems listed above.
- Payments received from one of the retirement systems listed above 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.

**CAUTION** Your retirement benefits may be subtracted only if they are based on qualified membership in one of the retirement systems listed above. Qualified membership is membership that began before January 1964 as explained above. Any portion of your retirement benefit that is based on membership in other retirement systems (or based on employment that began after December 31, 1963) is taxable and may not be subtracted.

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

Line 11 instructions – continued

**Example 2** You were employed as a teacher from 1960-65. During that time you were a member of the Wisconsin State Teachers Retirement System. 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 the Wisconsin State Teachers Retirement System may be subtracted. You may use the following formula to figure the exempt amount that may be subtracted:

$$\frac{\text{Years of creditable service in an exempt plan}}{\text{Total years of creditable service}} \times \text{Annuity included in federal income} = \text{Portion of annuity which may be subtracted}$$

**Note** You may have received separate Forms 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.

**06 Federal Retirement Benefits** You may subtract payments received from a federal retirement system 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.

See “**05 Local and State Retirement Benefits**” on this page for further information. The limitations and examples that apply to local and state retirement benefits also apply to federal retirement benefits.

A “federal retirement system” is a United States government civilian employee retirement system. Examples of such retirement systems include the Civil Service Retirement System and the Federal Employees’ Retirement System. Payments from the federal Thrift Savings Plan do not qualify for the subtraction.

**07 Railroad Retirement Benefits, Railroad Unemployment Insurance, and Sickness Benefits** Wisconsin does not tax amounts received from the U.S. Railroad Retirement Board. You may subtract railroad retirement benefits included on line 16b of your federal Form 1040 (line 12b of Form 1040A).

**08 Adoption Expenses** If you adopted a child for whom a final order of adoption was entered by a Wisconsin court during 2011, you may subtract up to \$5,000 of the amount you paid for adoption fees, court costs, and legal fees relating to

Line 11 instructions – continued

the adoption. You may include amounts paid during 2009, 2010, and 2011. Don't count amounts reimbursed under any adoption assistance program. If you adopt more than one child during the year, you may deduct up to \$5,000 of adoption expenses for each child.

**09 Recoveries of Federal Itemized Deductions** Fill in any amount included as income on your federal tax return that is a recovery of a federal itemized deduction from a prior year for which you did not receive a Wisconsin tax benefit.

**Example** You claimed an itemized deduction on your 2010 federal tax return for a casualty loss of \$2,000. You could not claim the casualty loss for the itemized deduction credit on your 2010 Wisconsin income tax return. During 2011 you received a reimbursement of \$1,000 from your insurance company for part of the casualty loss. The \$1,000 reimbursement is included on your 2011 federal tax return as a recovery of an amount previously claimed as an itemized deduction. Because you did not claim the casualty loss for the itemized deduction credit for Wisconsin for 2010, the \$1,000 is not taxable to Wisconsin for 2011. Fill in the \$1,000 recovery on line 11.

**10 Wisconsin Net Operating Loss Carryforward** If you had a net operating loss (NOL) in an earlier year to carry forward to 2011, include the allowable amount on line 11. Enclose a statement showing how you figured the amount. Get Publication 120, *Net Operating Losses for Individuals, Estates, and Trusts*, for more details on computing the NOL and the allowable deduction. See page 6 for information on how to get this publication.

**11 Native Americans** Certain income (for example, wages) earned by a Native American who both lives and works on his or her tribal reservation is not subject to Wisconsin income tax and may be subtracted. See Publication 405, *Wisconsin Taxation of Native Americans*, for more information.

**12 Amounts Not Taxable by Wisconsin** You may subtract any amounts not taxable by Wisconsin (less related expenses except those expenses which are used to calculate the Wisconsin itemized deduction credit) which have been included as income on your federal tax return or excluded from federal deductions. Enclose an explanation of the subtractions you are including using code 12.

**Example** Wisconsin doesn't tax certain relocation assistance payments received by persons displaced by condemnation, subject to the conditions in sec. 32.19 of the Wisconsin Statutes.

**13 Farm Loss Carryover** If you were subject to farm loss limitations (see instructions for line 4, Item 01 for a description) on your 1996 or subsequent year Wisconsin income tax return, you may be able to claim a subtraction for all or a portion of the farm loss disallowed in those years. Farm losses disallowed as a deduction may be carried

Line 11 instructions – continued

forward for 15 years to the extent that the farm losses are not offset against farm income of any year between the loss year and the year for which the carryover is claimed. The amount of carryover that can be subtracted is the lesser of (1) the farm loss carryover or (2) the net profits and net gains from the sale or exchange of capital or business assets in the current year from the same farming business or portion of that business to which the limits on deductible farm losses applied in the loss year.

**Example** You have a farm loss carryover from 2010 of \$30,000. For 2011 you report a net loss of \$2,000 on Schedule F and a net gain of \$6,000 from the sale of farm equipment on Form 4797. The gain and loss are from the same farming business to which the limitation applied in the loss year. You may subtract \$6,000 as a farm loss carryover on line 11.

**14 Contributions to a Wisconsin State-Sponsored College Savings Program** You may be able to subtract the amount you contributed to a Wisconsin state-sponsored college savings account (for example, EdVest or "tomorrow's scholar") if you are the owner of the account or were authorized by the owner of the account to make contributions to the account.

The beneficiary of the account must be either you, your spouse (if married filing joint return), your child, grandchild, great-grandchild, niece, or nephew. The subtraction is equal to the amount you contributed to the account during 2011, but not more than \$3,000 per beneficiary (\$1,500 per beneficiary if you are married filing a separate return).

The total subtraction for a married couple may not exceed \$3,000 per beneficiary.

For example, you are married filing a joint return and have two children. You established EdVest accounts for each child. In 2011, you contributed \$3,000 to the account of each child. You may claim a subtraction of \$6,000.

In the case of divorced parents, the total subtraction per beneficiary by the formerly married couple may not exceed \$3,000, and the maximum amount that may be subtracted by each former spouse is \$1,500, unless the divorce judgment specifies a different division of the \$3,000 maximum that may be claimed by each former spouse.

**Limitation** Your subtraction cannot be more than the amount on line 5 of Form 1 less the amounts on lines 6 - 10 and less all amounts that will be included on line 11 without considering the subtraction for contributions to a Wisconsin state-sponsored college savings account.

**15 Distributions from Wisconsin State-Sponsored College Savings and Tuition Programs** If you included earnings from a qualified college savings or tuition program in your federal adjusted gross income, you may subtract that amount if either of the following applies:

Line 11 instructions – continued

1. The earnings were due to a qualified withdrawal from a Wisconsin state-sponsored college savings account (for example, EdVest or “tomorrow’s scholar” college savings account).
2. The earnings were from a Wisconsin EdVest tuition unit account and you received a refund because the beneficiary completed the program in which he or she was enrolled and had not used all of the tuition units purchased; or the beneficiary was awarded a scholarship, tuition waiver, or similar subsidy that could not be converted to cash.

**16 Disability Income Exclusion** If you are retired on permanent and total disability and have included your disability income on line 1 of Form 1, you may be able to subtract up to \$5,200 of your disability income. You must meet ALL these tests:

- You did not reach mandatory retirement age before January 1, 2011.
- You were under age 65 on December 31, 2011.
- You were permanently and totally disabled –
  - a. when you retired, or
  - b. on January 1, 1976, or January 1, 1977, if you retired before January 1, 1977, on disability or under circumstances which entitled you to retire on disability.
- If you were married at the end of 2011, you must file a joint return.
- You did not in any year prior to 1984 choose to treat your disability income as a pension instead of taking the exclusion.
- Your federal adjusted gross income is less than \$20,200 (\$25,400 if married and both spouses are eligible).

Compute your exclusion on Wisconsin Schedule 2440W, *Disability Income Exclusion*. Enclose Schedule 2440W with your Form 1. See page 6 for information on how to get this schedule.

**17 Sale of Business Assets or Assets Used in Farming to a Related Person** You may subtract the taxable portion of gain you realize from the sale or disposition to a related person of business assets or assets used in farming if the following conditions apply:

- The related person is your child, grandchild, great-grandchild, parent, brother or sister, nephew or niece, grandparent, great-grandparent, or aunt or uncle. The person may be related to you by blood, marriage, or adoption.
- The asset was held by you for more than 12 months.
- The gain is treated as capital gain for federal tax purposes. Amounts treated as ordinary income do not qualify.

Line 11 instructions – continued

Gain on the sale or disposition of shares in a corporation or trust qualifies only if:

- The number of shareholders or beneficiaries does not exceed 15. Lineal ancestors and descendants and aunts, uncles, and 1st cousins thereof count collectively as one shareholder or beneficiary. This collective authorization may not be used for more than one family in a single corporation or trust.
- The corporation does not have more than two classes of shares.
- All shareholders or beneficiaries, other than any estate, are natural persons.

*Farming* “Farming” means the cultivation of land or the raising or harvesting of any agricultural or horticultural commodity including the raising, shearing, feeding, caring for, training, and management of animals. Trees (other than trees bearing fruit or nuts) are not treated as an agricultural or horticultural commodity. (Trees may qualify as a business asset.)

*Business Assets* “Business assets” are assets used in an activity carried on for a livelihood or in good faith to make a profit. The facts and circumstances of each case determine whether or not an activity is a business. Regularity of activities and transactions and the production of income are important elements. You do not need to actually make a profit to be in a business as long as you have a profit motive. You do need, however, to make ongoing efforts to further the interests of your business.

“Business assets” include assets used in the performance of services by an individual as an employee and assets used in the conduct of a trade or business by an individual who is self-employed.

“Business assets” do not include investment and rental property (for example, stocks, bonds, and residential rental property) unless you are subject to federal self-employment tax on the earnings from the activity. (**Note** Rental property which is a farm or farm equipment may qualify as an asset “used in farming.”)

**Computing the subtraction** You must first complete Wisconsin Schedule WD. The amount of gain that may be subtracted is determined after netting all capital gains and losses on Schedule WD.

- If amounts reported in Parts I and II of Schedule WD consist only of capital gains, your subtraction is equal to 70% of the long-term gain on the sale of a business asset to the related person or 40% of the long-term gain on the sale of a farm asset to the related person.
- If the amount on line 17 or 18 of Schedule WD is a net loss, you may not subtract any amount as gain on the sale of the asset to the related person.

Line 11 instructions – continued

- If the amount on line 18 of Schedule WD is a net gain and (1) the only gain reported on Schedule WD is from the sale of the asset to the related person and (2) a loss is included in line 17 of Schedule WD and/or on line 8 of Schedule WD, your subtraction is equal to the amount on line 27 of Schedule WD.
- If the amount on line 18 of Schedule WD is a net gain and (1) the only long-term gain reported on Schedule WD is from the sale of the asset to the related person, (2) a loss is included in line 17 of Schedule WD, and (3) you show a gain on line 8 of Schedule WD, your subtraction is equal to the amount on line 27 of Schedule WD less the amount on line 8 of Schedule WD.
- If the amount on line 18 of Schedule WD is a net gain and (1) that net gain includes more than one long-term capital gain and (2) a loss is included in line 17 of Schedule WD and/or on line 8 of Schedule WD, complete the worksheet below to compute your subtraction.
- If the amount on line 18 of Schedule WD is a net gain and (1) that net gain includes more than one long-term capital gain, (2) a loss is included in line 17 of Schedule WD, and (3) you show a gain on line 8 of Schedule WD, complete the worksheet below to compute your subtraction.

<b>Worksheet for Gain on Sale of Assets to Related Person</b>	
1. Amount from line 19 of Schedule WD . . . . .	1. _____
2. Long-term capital gain on the sale of asset to related person . . . . .	2. _____
3. Total long-term capital gain included in line 17 of Schedule WD . . . . .	3. _____
4. Divide line 2 by line 3. Carry decimal to four places . . . . .	4. _____
5. Multiply line 1 by line 4 . . . . .	5. _____
6. If the amount on line 2 is gain from the sale of an asset used in farming, multiply line 5 by .40 (40%) and fill in result. If the amount on line 2 is gain from the sale of a business asset, multiply line 5 by .70 (70%) and fill in result. This is your subtraction for gain on the sale of assets to a related person . . . . .	6. _____

**18 Repayment of Income Previously Taxed** If you had to repay during 2011, an amount that you included in your Wisconsin income in an earlier year, you may be able to subtract the amount repaid. A subtraction may be claimed only for repayments that are allowed as a miscellaneous itemized deduction on line 27 or 28 of your federal Schedule A.

If you did not itemize deductions for federal tax purposes, use the amounts that would be deductible if you had itemized deductions. To determine the amounts to use, complete a federal Schedule A. Write “Wisconsin” at the top of this Schedule A and enclose it with your Form 1.

Line 11 instructions – continued

**CAUTION** Only amounts previously included in Wisconsin income may be claimed as a subtraction.

If the amount repaid was over \$3,000, you may be able to subtract the repayment as described above **or** take a tax credit. See the line 46 instructions.

**19 Human Organ Donation** If you, your spouse, or a person who is claimed as a dependent on your federal income tax return donates one or more of their human organs to another person for human organ transplantation, you may subtract up to \$10,000 of unreimbursed expenses related to the organ donation. “Human organ” means all or part of a liver, pancreas, kidney, intestine, lung, or bone marrow. The subtraction may be claimed only in the taxable year in which the transplantation occurs. The subtraction may be claimed only once. Up to \$10,000 of the following unreimbursed expenses may be claimed:

- Travel expenses.
- Lodging expenses.
- Lost wages.

**20 Reserve or National Guard Members** If you were a member of the Reserves or National Guard and served on active duty, you may subtract any military pay that is 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 for the time during which you were on active duty.

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

**21 Expenses Paid to Related Entities** Were you required to make an addition modification for interest, rental expenses, intangible expenses, or management fees paid to a related entity? If yes, see Schedule RT to find out if you qualify for a subtraction. Although you must meet one of the conditions in Schedule RT, Part II to qualify for a subtraction, you do not need to enclose Schedule RT with your return unless your total expenses paid, accrued, or incurred to related entities are \$100,000 or more. If enclosing Schedule RT, also fill in “16” in the Special Conditions box on page 1 of Form 1.

**22 Recapture of Development Zones Investment Credit** If you will be including an amount on line 39 as recapture of development zones investment credit, you may claim a subtraction for the amount of the recapture.

Line 11 instructions – continued

**23 Legislator’s Per Diem** If you were a Wisconsin legislator, you may subtract the amount of per diem reimbursement that is included as wages on line 7 of your federal Form 1040. This generally applies to a legislator with a residence 50 miles or less from the state capitol.

**24 ATV Corridors** To the extent included in federal adjusted gross income, private landowners may subtract any Wisconsin incentive payments received for permitting public all-terrain vehicle corridors on their lands.

**25 Interest, Rental Payments, Intangible Expenses, and Management Fees Reported as Income by a Related Entity** Did you report income from interest, rental payments, intangible expenses, or management fees made by a related entity that was not able to claim a deduction for such payments? If yes, you may claim a subtraction for the amount that the related entity was not able to deduct. This would be the amount the related entity claimed as an addition for such expenses (see instructions for line 4, Item 06) less the amount allowed as a subtraction (see instructions for line 11, Item 21 on page 19).

**26 Retirement Income Exclusion** You (and/or your spouse if married filing a joint return) may subtract up to \$5,000 of certain retirement income if:

- You (or your spouse if married filing a joint return) were 65 years of age or older on December 31, 2011, and
- Your federal adjusted gross income (line 1 of Form 1) is less than \$15,000 (\$30,000 if married filing a joint return). If married filing a separate return, the sum of both spouses’ federal adjusted gross incomes must be less than \$30,000.

If you meet these qualifications, complete the Retirement Income Exclusion Worksheet at the bottom of this page to determine the amount of your subtraction. Fill in the

Line 11 instructions – continued

amount from line 6 of the worksheet on line 11 of Form 1 with code number 26. If married filing a joint return, add the amounts in Col. A and Col. B and fill in the total on line 11 of Form 1.

**27 Sales of Certain Insurance Policies** To the extent included in federal adjusted gross income, the original policy holder or original certificate holder who has a catastrophic or life-threatening illness or condition may fill in the amount of income received from the sale of a life insurance policy or certificate, or the sale of the death benefit under a life insurance policy or certificate, under a life settlement contract. “Catastrophic or life-threatening illness or condition” includes AIDS and HIV infection.



**28 Child and Dependent Care Expenses** Do you qualify for the federal credit for child and dependent care expenses for 2011? If yes, you may qualify to claim the Wisconsin subtraction for child and dependent care expenses. If married, you must file a joint return unless (1) you lived apart from your spouse during the last six months of 2011, (2) the qualifying person lived in your home more than half of 2011, and (3) you provided over half the cost of keeping up your home.

Your Wisconsin subtraction is equal to the amount on line 6 of federal Form 2441, but not more than \$750 if you have one qualifying person or \$1,500 if more than one qualifying person. Enclose a copy of federal Form 2441 with your Wisconsin income tax return.



**29 Relocated Business** A subtraction may be claimed for the income of a business that relocated to Wisconsin from another state or country in 2011. See Schedule RB for further information. If claiming the subtraction, enclose a completed Schedule RB with your Form 1.

**Retirement Income Exclusion 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 15b of federal Form 1040 or line 11b of Form 1040A .....	1. _____	_____
2. Taxable pension and annuity income from a qualified retirement plan that is included in line 16b of federal Form 1040 or line 12b of Form 1040A .....	2. _____	_____
3. Add lines 1 and 2 .....	3. _____	_____
4. Nontaxable retirement benefits (This is the total amount subtracted on line 11 for retirement benefits using codes 04, 05, 06, and 07) .....	4. _____	_____
5. Subtract line 4 from line 3 .....	5. _____	_____
6. Complete line 6 as follows. This is your subtraction for retirement income. • If you were 65 years of age or older on December 31, 2011, fill in on line 6, Col (A), the <u>smaller</u> of line 5, Col. (A) or \$5,000. Fill in 0 (zero) if you were not age 65 or older. • If married filing a joint return and your spouse was 65 years of age or older on December 31, 2011, fill in on line 6, Col. (B), the <u>smaller</u> of line 5, Col. (B) or \$5,000. Fill in 0 (zero) if your spouse was not age 65 or older .....	6. _____	_____

Line 11 instructions – continued

**New**

**30 Job Creation** A subtraction is available based on the increase in the number of full-time employees in Wisconsin by a business. See Schedule JC for further information. If claiming the subtraction, enclose a completed Schedule JC with your Form 1.

### Additions To or Subtractions From Income

The following items may be either an addition to or a subtraction from federal adjusted gross income, depending on your situation. Fill in the code number and amount of any additions that apply to you on line 4. Fill in the code number and amount of any subtractions that apply to you on line 11.

**51 Tax-Option (S) Corporation Adjustments** Fill in any of the following adjustments that apply to you:

- (1) If you were a shareholder of a tax-option (S) corporation which is required to file a Wisconsin franchise or income tax return, you will receive a Wisconsin Schedule 5K-1 from the S corporation informing you of any adjustments to be made for Wisconsin tax purposes.
- (2) If you are a shareholder of a federal S corporation that elects not to be treated as a Wisconsin tax-option (S) corporation, you must reverse all items of S corporation income, loss, or deduction included on your federal return and then add your pro rata share of any distributions made by the corporation of earnings and profits. (**CAUTION** Do not reverse any item of S corporation income or loss reported on federal Schedule D. These items have already been removed from Wisconsin income when you completed Wisconsin Schedule WD.)
- (3) Instead of using tax-option (S) corporation items deductible on federal Schedule A to compute the Wisconsin itemized deduction credit, you may elect to treat these items as subtraction modifications. Your subtraction is limited to the amount actually deductible for federal purposes.

For more information, get Publication 102, *Wisconsin Tax Treatment of Tax-Option (S) Corporations and Their Shareholders*. See page 6 for information on how to get this publication.

**52 Your Share of Partnership, Limited Liability Company, Trust, or Estate Adjustments** If you were a member of a partnership or limited liability company (LLC) treated as a partnership, or you received income from an estate or trust, you will receive a statement from the partnership, LLC, trust, or estate notifying you of any additions or subtractions which you should make on your return. Fill in the amount of any such additions on line 4 and any subtractions on line 11.

**53 Differences in Federal and Wisconsin Basis of Assets** Additions or subtractions may be necessary if there is a difference between the federal basis and the Wisconsin

Line 11 (line 4) instructions – continued

basis of your property. Additions or subtractions are necessary if:

- (1) You acquired property after December 31, 1964, which may be depreciated or amortized (such as buildings and leaseholds), and the federal basis is greater or less than the Wisconsin basis.
- (2) You sold (or otherwise disposed of) property which may not be depreciated or amortized (such as land, stocks, and bonds) in a taxable transaction, and your basis in the assets was greater or less for federal purposes than for Wisconsin.

**Example** You sold stock which you acquired by inheritance and your federal basis was greater than your Wisconsin basis. You must make an adjustment for the difference in basis.

Compute the amount of any addition or subtraction due to a difference in basis on Wisconsin Schedule T, *Transitional Adjustments*. Enclose a completed Schedule T with your Form 1. See page 6 for information on how to get this form.

**CAUTION** If the difference in basis is due to the difference in the federal and Wisconsin definition of the Internal Revenue Code, use Schedule I to adjust for the difference in basis rather than Schedule T.

**54 Differences in Federal and Wisconsin Basis of Partnership Interest** An addition or subtraction may be necessary if you sold your interest in a partnership and any increases or decreases were made to the federal basis of your partnership interest in taxable years prior to 1975, which resulted from partnership business or property located outside Wisconsin. (Prior to 1975, Wisconsin did not tax income from business or property located outside Wisconsin.) Compute any addition or subtraction due to a difference in basis on Wisconsin Schedule T.

**55 Differences in Federal and Wisconsin Reporting of Marital Property (Community) Income** If you are married filing a separate return or married filing as head of household or if you obtained a decree of divorce or separate maintenance during 2011, you may have to report a different amount of income on your Wisconsin Form 1 than on your federal Form 1040. Fill in on line 4 any additional amount which is taxable to you rather than your spouse because of any difference in federal and state reporting of marital property (community) income. Fill in on line 11 any amount which is taxable to your spouse rather than you because of any difference in federal and state reporting of marital property (community) income. For further information, get Publication 109, *Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 2011*. See page 6 for information on how to get this publication.

**Line 15 Standard Deduction**

Most people can find their standard deduction by using the Standard Deduction Table on page 45. Use the amount on line 14 to find the standard deduction for your filing status.

**But**, do *not* use the table if any one of the following applies:

- You (or your spouse if filing a joint return) can be claimed as a dependent on another person’s (for example, parent’s) income tax return. Use the Standard Deduction Worksheet for Dependents below to figure your standard deduction.
- You are filing a short period income tax return or are filing federal Form 4563 to claim an exclusion of income from sources within U.S. possessions. You are not allowed any amount of standard deduction. Fill in 0 on line 15.

**Standard Deduction Worksheet for Dependents**

1. Earned income* included in line 14 of Form 1 . . . . .	1.	_____	.00
2. Addition amount . . . . .	2.	_____	300.00
3. Add lines 1 and 2. If total is less than \$950, fill in \$950 . . . . .	3.	_____	.00
4. Using the amount on line 14 of Form 1, fill in the <b>standard deduction</b> for your filing status from table, page 45. . . . .	4.	_____	.00
5. Fill in the <b>SMALLER</b> of line 3 or 4 here and on line 15 of Form 1. . . . .	5.	_____	.00

\* **Earned income** includes wages, salaries, tips, professional fees, and any other compensation received for personal services you performed. It does not include scholarship or fellowship income that is not reported on a W-2.

**Line 17 Exemptions**

Complete lines 17a and 17b. 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 17a and 17b on line 17c.

**Line 17a**

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 17 instructions – continued

**Line 17b**

If you or your spouse were 65 or older on December 31, 2011, check the appropriate lines. Your number of exemptions is equal to the number of lines checked.

You may claim the \$250 exemption on line 17b for you and/or your spouse only if you and/or your spouse are 65 years of age or older and are allowed the \$700 exemption on line 17a.

**Line 19 Tax**

Use the amount on line 18 to find your tax in the Tax Table on pages 38-43. Find your income-level bracket and read across to the column showing your filing status to find your tax. Be sure you use the correct column in the Tax Table for your filing status. Fill in your tax on line 19.

**EXCEPTION** If the amount on line 18 is \$100,000 or more, use the Tax Computation Worksheet on page 44 to compute your tax.

**Line 20 Itemized Deduction Credit**

If the total of certain federal itemized deductions exceeds your Wisconsin standard deduction, you may claim the itemized deduction credit.

Complete Schedule 1 on page 4 of Form 1 to see if you can claim the credit. Schedule 1 lists the specific deductions to use from federal Schedule A (see EXCEPTIONS below).

If you did not itemize deductions for federal tax purposes, use the amounts which would be deductible if you had itemized deductions. To determine the amounts to use, complete a federal Schedule A. Write “Wisconsin” at the top of this Schedule A and enclose it with your Form 1.



**EXCEPTIONS** Even though Schedule 1 has entry lines for medical expenses, interest paid, gifts to charity, and casualty losses, not all of the amounts of these items that are deducted on federal Schedule A can be used for the itemized deduction credit. The following describes the portion of these items that may not be used to compute the itemized deduction credit.

- Medical expenses – the amount of medical care insurance and long-term care insurance claimed as a subtraction on line 11.
- Interest – paid to purchase a second home located outside Wisconsin.
  - paid to purchase a residence which is a boat.
  - paid to purchase or hold U.S. government securities.
- Contributions and interest allocated to you by a tax-option (S) corporation if you treated the amount as a subtraction on line 11.
- All casualty and theft losses except casualty losses that are directly related to a federally-declared disaster.

**Line 21 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 2011, 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 Item 20 on page 19 of the 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 22 Renter's and Homeowner's School Property Tax Credit**

You may claim a credit if you paid rent during 2011 for living quarters used as your primary residence OR you paid property taxes during 2011 on your home. You are eligible for a credit whether or not you claim homestead credit on line 47.



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

**Special Cases**

**If You Paid Both Property Taxes and Rent** You may claim both the renter's credit and the homeowner's credit. The total combined credit claimed on lines 22a and 22b may not be more than \$300 (\$150 if married filing a separate return or 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 Separate Returns or 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 among the owners or occupants. See the instructions for lines 22a and 22b.

**Line 22a How to Figure the Renter's School Property Tax Credit**

**Step 1 Rent Paid in 2011** Fill in on the appropriate line(s) the total rent that you paid in 2011 for living quarters (1) where the heat was included in the rent, and (2) where the heat was not included in the rent. These living quarters must have been used as your principal home. Do not include rent that you may claim as a business expense. Do not include rent paid for housing that is exempt from property taxes, for example, rent for a university dorm, nonprofit senior housing, or public housing. (Property owned by a public housing authority is considered tax-exempt unless that authority makes payments in place of property taxes to the city or town in which it is located. If you live in public housing, you may wish to ask your manager about this.)

If the rent you paid included food, housekeeping, medical, or other services, reduce the amount filled in for rent paid in 2011 by the value of these items. If you shared living quarters with one or more persons (other than your spouse or dependents), fill in only the portion of the rent which you paid in 2011. For example, if you and two other persons rented an apartment and paid a total rent of \$3,000 in 2011, 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 24 to figure your credit. If heat was included in your rent, use Column 1 of the table. If heat was not included, use Column 2. Fill in your credit on line 22a.

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

<b>Renter's Worksheet</b>	
<i>(Complete only if Exception described above applies)</i>	
1. Credit for rent with heat included (from Column 1 of Table on page 24) . . . . .	1. _____
2. Credit for rent where heat not included (from Column 2 of Table on page 24) . . . . .	2. _____
3. Add lines 1 and 2. Fill in on line 22a of Form 1* . . . . .	3. _____
* Do not fill in more than \$300 (\$150 if married filing a separate return or married filing as head of household).	

**Line 22b How to Figure the Homeowner's School Property Tax Credit**

**Step 1 Property Taxes Paid on Home in 2011** Fill in the amount of property taxes that you *paid* in 2011 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 that you can claim as a business expense (for example, farm taxes or rental property taxes).
- Property taxes paid on property that is not your primary residence (such as a cottage or vacant land).

Renter's School Property Tax Credit Table\*

If Rent Paid is:		Your Line 22a Credit is:		If Rent Paid is:		Your Line 22a Credit is:		If Rent Paid is:		Your Line 22a Credit is:		If Rent Paid is:		Your Line 22a Credit is:	
		Col. 1	Col. 2												
At Least	But Less Than	Heat In-cluded in Rent	Heat Not In-cluded in Rent	At Least	But Less Than	Heat In-cluded in Rent	Heat Not In-cluded in Rent	At Least	But Less Than	Heat In-cluded in Rent	Heat Not In-cluded in Rent	At Least	But Less Than	Heat In-cluded in Rent	Heat Not In-cluded in Rent
\$ 1	\$ 100	\$ 1	\$ 2	\$ 3,500	\$ 3,600	\$ 85	\$ 107	\$ 7,000	\$ 7,100	\$ 169	\$ 212	\$ 10,500	\$ 10,600	\$ 253	\$ 300
100	200	4	5	3,600	3,700	88	110	7,100	7,200	172	215	10,600	10,700	256	300
200	300	6	8	3,700	3,800	90	113	7,200	7,300	174	218	10,700	10,800	258	300
300	400	8	11	3,800	3,900	92	116	7,300	7,400	176	221	10,800	10,900	260	300
400	500	11	14	3,900	4,000	95	119	7,400	7,500	179	224	10,900	11,000	263	300
500	600	13	17	4,000	4,100	97	122	7,500	7,600	181	227	11,000	11,100	265	300
600	700	16	20	4,100	4,200	100	125	7,600	7,700	184	230	11,100	11,200	268	300
700	800	18	23	4,200	4,300	102	128	7,700	7,800	186	233	11,200	11,300	270	300
800	900	20	26	4,300	4,400	104	131	7,800	7,900	188	236	11,300	11,400	272	300
900	1,000	23	29	4,400	4,500	107	134	7,900	8,000	191	239	11,400	11,500	275	300
1,000	1,100	25	32	4,500	4,600	109	137	8,000	8,100	193	242	11,500	11,600	277	300
1,100	1,200	28	35	4,600	4,700	112	140	8,100	8,200	196	245	11,600	11,700	280	300
1,200	1,300	30	38	4,700	4,800	114	143	8,200	8,300	198	248	11,700	11,800	282	300
1,300	1,400	32	41	4,800	4,900	116	146	8,300	8,400	200	251	11,800	11,900	284	300
1,400	1,500	35	44	4,900	5,000	119	149	8,400	8,500	203	254	11,900	12,000	287	300
1,500	1,600	37	47	5,000	5,100	121	152	8,500	8,600	205	257	12,000	12,100	289	300
1,600	1,700	40	50	5,100	5,200	124	155	8,600	8,700	208	260	12,100	12,200	292	300
1,700	1,800	42	53	5,200	5,300	126	158	8,700	8,800	210	263	12,200	12,300	294	300
1,800	1,900	44	56	5,300	5,400	128	161	8,800	8,900	212	266	12,300	12,400	296	300
1,900	2,000	47	59	5,400	5,500	131	164	8,900	9,000	215	269	12,400	12,500	299	300
2,000	2,100	49	62	5,500	5,600	133	167	9,000	9,100	217	272	12,500 or more		300	300
2,100	2,200	52	65	5,600	5,700	136	170	9,100	9,200	220	275				
2,200	2,300	54	68	5,700	5,800	138	173	9,200	9,300	222	278				
2,300	2,400	56	71	5,800	5,900	140	176	9,300	9,400	224	281				
2,400	2,500	59	74	5,900	6,000	143	179	9,400	9,500	227	284				
2,500	2,600	61	77	6,000	6,100	145	182	9,500	9,600	229	287				
2,600	2,700	64	80	6,100	6,200	148	185	9,600	9,700	232	290				
2,700	2,800	66	83	6,200	6,300	150	188	9,700	9,800	234	293				
2,800	2,900	68	86	6,300	6,400	152	191	9,800	9,900	236	296				
2,900	3,000	71	89	6,400	6,500	155	194	9,900	10,000	239	299				
3,000	3,100	73	92	6,500	6,600	157	197	10,000	10,100	241	300				
3,100	3,200	76	95	6,600	6,700	160	200	10,100	10,200	244	300				
3,200	3,300	78	98	6,700	6,800	162	203	10,200	10,300	246	300				
3,300	3,400	80	101	6,800	6,900	164	206	10,300	10,400	248	300				
3,400	3,500	83	104	6,900	7,000	167	209	10,400	10,500	251	300				

\*Caution The credit allowed certain persons may be less than the amount indicated. See "Special Cases" on page 23.

Line 22b instructions – continued

- Property taxes that you paid in any year other than 2011.

Property taxes are further limited as follows:

- If you bought or sold your home during 2011, 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 2011, 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 22a.)
- If you, or you and your spouse, owned a home jointly with one or more other persons, you may only use that portion of

the property taxes that reflects your percentage of ownership. For example, if you and another person (other than your spouse) jointly owned a home on which taxes of \$1,500 were paid, each of you would claim a credit based on \$750 of taxes.

**CAUTION** Property taxes paid during 2011 must be reduced by any amounts received as a refund of such taxes. For example, a taxpayer claimed farmland preservation credit on Schedule FC (which is considered a refund of property taxes) on his or her 2010 Wisconsin return. The taxpayer received a farmland preservation credit in 2011 of \$600 that was based on 2010 property taxes accrued of \$6,000. The 2010 property taxes were paid in 2011 and 10% of such taxes were allocable to the personal residence and 90% to the farm property. Thus, for tax purposes, property taxes paid on the entire property during 2011 are \$5,400 (\$6,000 less \$600 farmland preservation credit). Of this amount, \$540 (10% of \$5,400) is used to compute the 2011 school property tax credit.

Line 22b instructions – continued

**Step 2** Use the Homeowner’s School Property Tax Credit Table below to figure your credit. Fill in the amount of your credit on line 22b.

**CAUTION** If you are also claiming the renter’s credit on line 22a, the total of your renter’s and homeowner’s credits can’t be more than \$300 (\$150 if married filing a separate return or married filing as head of household).

**Homeowner’s School Property Tax Credit Table\***

If Property Taxes are:			If Property Taxes are:			If Property Taxes are:		
At Least	But Less Than	Line 22b Credit is	At Least	But Less Than	Line 22b Credit is	At Least	But Less Than	Line 22b Credit is
\$ 1	\$ 25	\$ 2	\$ 875	\$ 900	\$ 107	\$ 1,750	\$ 1,775	\$ 212
25	50	5	900	925	110	1,775	1,800	215
50	75	8	925	950	113	1,800	1,825	218
75	100	11	950	975	116	1,825	1,850	221
100	125	14	975	1,000	119	1,850	1,875	224
125	150	17	1,000	1,025	122	1,875	1,900	227
150	175	20	1,025	1,050	125	1,900	1,925	230
175	200	23	1,050	1,075	128	1,925	1,950	233
200	225	26	1,075	1,100	131	1,950	1,975	236
225	250	29	1,100	1,125	134	1,975	2,000	239
250	275	32	1,125	1,150	137	2,000	2,025	242
275	300	35	1,150	1,175	140	2,025	2,050	245
300	325	38	1,175	1,200	143	2,050	2,075	248
325	350	41	1,200	1,225	146	2,075	2,100	251
350	375	44	1,225	1,250	149	2,100	2,125	254
375	400	47	1,250	1,275	152	2,125	2,150	257
400	425	50	1,275	1,300	155	2,150	2,175	260
425	450	53	1,300	1,325	158	2,175	2,200	263
450	475	56	1,325	1,350	161	2,200	2,225	266
475	500	59	1,350	1,375	164	2,225	2,250	269
500	525	62	1,375	1,400	167	2,250	2,275	272
525	550	65	1,400	1,425	170	2,275	2,300	275
550	575	68	1,425	1,450	173	2,300	2,325	278
575	600	71	1,450	1,475	176	2,325	2,350	281
600	625	74	1,475	1,500	179	2,350	2,375	284
625	650	77	1,500	1,525	182	2,375	2,400	287
650	675	80	1,525	1,550	185	2,400	2,425	290
675	700	83	1,550	1,575	188	2,425	2,450	293
700	725	86	1,575	1,600	191	2,450	2,475	296
725	750	89	1,600	1,625	194	2,475	2,500	299
750	775	92	1,625	1,650	197	2,500 or more		300
775	800	95	1,650	1,675	200			
800	825	98	1,675	1,700	203			
825	850	101	1,700	1,725	206			
850	875	104	1,725	1,750	209			

\***Caution** The credit allowed certain persons may be less than the amount indicated. See “Special Cases” on page 23.

**Line 23 Historic Rehabilitation Credits**

Any individual who has received certification or approval of a project from the State Historical Society of Wisconsin may be eligible for the credits. Credits attributable to a partnership or tax-option (S) corporation pass through to the partners or shareholders (see Schedule 3K-1 or 5K-1). Credits may also be allocated to beneficiaries of estates and trusts (see Schedule 2K-1).

Line 23 instructions – continued

If you qualify to claim either of the historic rehabilitation credits, complete Wisconsin Schedule HR. Fill in the amount from Schedule HR on line 23. Enclose Schedule HR and the required certification with Form 1.

**Exception** If you are only claiming credits that are passed through from an estate or trust, partnership, or tax-option (S) corporation, you do not have to complete Schedule HR. Fill in the total historic rehabilitation credits from your Schedule 2K-1, 3K-1, or 5K-1 on line 23. Enclose a copy of the schedules with Form 1.

**Line 24 Working Families Tax Credit**

If your income is less than the amount indicated 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, Head of Household, or Married Filing Separate Return**

- If the amount on line 14 of Form 1 is \$9,000 or less, your working families tax credit is equal to your tax. Fill in the amount from line 19 of Form 1 on line 24.
- If the amount on line 14 of Form 1 is more than \$9,000 but less than \$10,000, use the worksheet below to compute your working families tax credit.
- If the amount on line 14 of Form 1 is \$10,000 or more, leave line 24 blank. You do not qualify for the credit.

**Working Families Tax Credit Worksheet**

Do **not** complete this worksheet if:

- Line 14 of your Form 1 is \$9,000 or less (\$18,000 or less if married filing a joint return).
- Line 14 of your Form 1 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 19 of Form 1 . . . . . 1. \_\_\_\_\_
2. Total credits from lines 20 through 23 of Form 1 . . . . . 2. \_\_\_\_\_
3. Subtract line 2 from line 1. If the result is zero or less, stop here. You do not qualify for the credit . . . . . 3. \_\_\_\_\_
4. Fill in \$10,000 (\$19,000 if married filing a joint return) . . . . . 4. \_\_\_\_\_
5. Fill in amount from line 14 of Form 1 . . . . . 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 24 of Form 1. . . . . 8. \_\_\_\_\_

Line 24 instructions – continued

**Married Filing Joint Return**

- If the amount on line 14 of Form 1 is \$18,000 or less, your working families tax credit is equal to your tax. Fill in the amount from line 19 of Form 1 on line 24.
- If the amount on line 14 of Form 1 is more than \$18,000 but less than \$19,000, use the worksheet on page 25 to compute your working families tax credit.
- If the amount on line 14 of Form 1 is \$19,000 or more, leave line 24 blank. You do not qualify for the credit.

■ **Line 25 Certain Nonrefundable Credits**

If you are claiming any of the credits listed below, you must complete Schedule CR. **Enclose Schedule CR, along with the appropriate schedule for the credit(s) you are claiming with Form 1.** Fill in the amount from line 6 of Schedule CR on line 25. See page 6 for information on obtaining Schedule CR.

- **Schedule PE – Postsecondary Education Credit** The postsecondary education credit is based on a percentage of the tuition paid by a business for an individual to participate in an education program of a qualified postsecondary institution. The credit may be claimed for the taxable year in which the individual graduates from a course of instruction. Complete Schedule PE.
- **Schedule WC – Water Consumption Credit** The water consumption credit is available to an industrial customer of a municipal water utility that is located in a federal renewal community zone in Wisconsin, and whose average annual water consumption from that utility for a 24-month period exceeds 1,000,000 Ccf. Complete Schedule WC.
- **Health Insurance Risk-Sharing Plan Assessments Credit** This credit may be claimed by a partner, member, or shareholder of a partnership, limited liability company, or tax-option corporation that is an insurer. The credit may also be passed through from an estate or trust. Fill in the amount of your credit from Schedule 2K-1, 3K-1, or 5K-1.
- **Film Production Company Investment Credit carryforward – Nonrefundable Portion** See Part IV of Schedule FP.
- **Schedule CM – Community Rehabilitation Program Credit**  The community rehabilitation program credit is available to persons who enter into a contract with a community rehabilitation program to have the program perform work for the entity. The credit is first available for taxable years beginning on or after August 1, 2011. Complete Schedule CM.

■ **Line 28 Alternative Minimum Tax**

You may owe Wisconsin alternative minimum tax if you benefit from certain deductions, credits, and the special tax treatment of some kinds of income. This tax is figured on Schedule MT. Use the worksheet in the next column to see if you must complete Schedule MT.

Line 28 instructions – continued

If line 10 of the worksheet is more than the amount on Form 1, line 27, fill in Schedule MT to see if you owe the alternative minimum tax. If line 10 is equal to or less than the amount on Form 1, line 27, do not fill in Schedule MT.

Include the following adjustments and preference items on line 2 of the worksheet.

**Adjustment and Tax Preference Items**

1. Accelerated depreciation.
2. Amortization of pollution control facilities or depletion.
3. Stock received by exercising an incentive stock option and you did not dispose of the stock in the same year.
4. Intangible drilling, circulation, research, experimental, or mining costs.
5. Income or (loss) from tax shelter farm activities or passive activities.
6. Income from long-term contracts not figured using the percentage of completion method.
7. Interest paid on a home mortgage *not* used to buy, build, or substantially improve your home.
8. Investment interest expense reported on Form 4952.
9. Wisconsin net operating loss deduction.
10. Alternative minimum tax adjustments from an estate, trust, tax-option (S) corporation, partnership, or a cooperative.

**Worksheet To See If You Should Fill in Schedule MT**

**Caution** If you are married filing separately and line 3 of this worksheet is more than \$165,000, you should fill in Schedule MT.

1. Fill in the amount from Form 1, line 14 . . . . . 1. \_\_\_\_\_
2. Fill in the total of all adjustments and preference items that apply to you. . . . . 2. \_\_\_\_\_
3. Add lines 1 and 2. . . . . 3. \_\_\_\_\_
4. Fill in \$45,000 (\$22,500 if married filing separately; \$33,750 if single or head of household). . . . . 4. \_\_\_\_\_
5. Subtract line 4 from line 3. If zero or less, **stop here**; you don't need to fill in Schedule MT . . . . . 5. \_\_\_\_\_
6. Fill in \$150,000 (\$75,000 if married filing separately; \$112,500 if single or head of household). . . . . 6. \_\_\_\_\_
7. Subtract line 6 from line 3. If zero or less, fill in -0- here and on line 8 and go to line 9 . . . . . 7. \_\_\_\_\_
8. Multiply line 7 by 25% (.25) and fill in the result but **do not** fill in more than line 4 above . . . . . 8. \_\_\_\_\_
9. Add lines 5 and 8. . . . . 9. \_\_\_\_\_
10. Multiply line 9 by 6.5% (.065). . . . . 10. \_\_\_\_\_

Line 31 instructions – continued

### ■ Line 30 Married Couple Credit

You can claim the married couple credit if:

- You are married filing a joint return, and
- Both you and your spouse have qualified earned income, and
- You do not file federal Form 2555 or Form 2555EZ to claim an exclusion of foreign earned income or Form 4563 to claim an exclusion of income from sources in U.S. possessions.

To figure the credit, fill in Schedule 2 on page 4 of Form 1. Figure earned income separately for yourself and your spouse on lines 1 through 3 in Columns (A) and (B) of Schedule 2.

“Earned income” includes *taxable* wages, salaries, tips, scholarships or fellowships (only amounts reported on a W-2), other employee compensation, disability income treated as wages, and net earnings from self-employment.

**Example** You are a member of the National Guard and were called to active duty. You claimed a subtraction on line 11 of Form 1 for the amount of military pay you received for the time during which you were on active duty. Because this military pay is not taxable to Wisconsin, it cannot be used when computing the married couple credit.

“Earned income” does not include other income such as interest, dividends, IRA distributions, deferred compensation (even though it may be reported on a W-2), unemployment compensation, rental income, social security, pensions, annuities, or income that is not taxable to Wisconsin. Do not consider marital property law, marital property agreements, or unilateral statements in figuring each spouse’s earned income.

The credit is based on qualified earned income. You must figure qualified earned income separately for yourself and your spouse. Figure it on lines 4 and 5 of Schedule 2 by subtracting the total of certain adjustments from earned income. These adjustments (and the related lines on federal Form 1040) are:

- IRA deduction (line 32),
- Self-employed SEP, SIMPLE, and qualified plans (line 28),
- Repayment of supplemental unemployment benefits (included in the total on line 36),
- Certain business expenses of reservists, performing artists, and fee-basis government officials (line 24),
- Contributions to secs. 403(b) and 501(c)(18) pension plans (included in the total on line 36), and
- Disability income exclusion (from line 11 of Wisconsin Form 1).

### ■ Line 31 Other Credits – Schedule CR

If you are claiming any of the credits listed below, you must complete Schedule CR. **Enclose Schedule CR, along with the appropriate schedule for the credit(s) you are claiming and any required Department of Commerce (DOC) or Wisconsin Economic Development Corporation (WEDC) approval or**

**certification, with Form 1.** Fill in the amount from line 19 of Schedule CR on line 31. See page 6 for information on obtaining Schedule CR.

- **Film Production Services Credit Carryforward – Non-refundable portion** See Part III of Schedule FP.
- **Schedule MS – Manufacturer’s Sales Tax Credit** If you had \$25,000 or less of unused manufacturer’s sales tax credit from 1998 through 2005 and could not use the entire credit on your 2006–2010 returns, complete Schedule MS to determine the amount of carryover credit you may claim for 2011.
- **Schedule MI – Manufacturing Investment Credit** Persons certified by the DOC who had more than \$25,000 of unused manufacturer’s sales tax credit carryover on January 1, 2006, may be able to claim the manufacturing investment credit. Complete Schedule MI.
- **Schedule DI – Dairy and Livestock Farm Investment Credit** The dairy and livestock farm investment credit is based on the amount paid for dairy or livestock farm modernization or expansion related to the operation of a dairy or livestock farm in Wisconsin. See Schedule DI.
- **Schedule EB – Ethanol and Biodiesel Fuel Pump Credit** A credit is available for a portion of the amount paid to install or retrofit pumps that dispense certain motor vehicle fuel. The motor vehicle fuel must consist of at least 85 percent ethanol or at least 20 percent biodiesel fuel. Complete Schedule EB.
- **Schedule DC – Development Zones Credit** Special tax credits may be available to persons doing business in Wisconsin development zones. If you qualify for the development zones credit, complete Wisconsin Schedule DC.
- **Schedule TC – Technology Zone Credit** The technology zone credit may be available for persons doing business in Wisconsin technology zones. If you qualify for the technology zone credit, complete Wisconsin Schedule TC.
- **Schedule ED – Economic Development Tax Credit** The economic development tax credit may be claimed by persons certified by the DOC or WEDC and authorized to claim the credit. See Schedule ED.
- **Schedule VC(Part II) – Early Stage Seed Investment Credit** The early stage seed investment credit is based on an investment paid to a fund manager certified by the DOC or WEDC that the fund manager invests in a certified business. Complete Schedule VC.
- **Schedule VC(Part I) – Angel Investment Credit** The angel investment credit is available to accredited investors who make a bona fide angel investment in a qualified new business venture that is certified by the DOC or WEDC. Complete Schedule VC.
- **Schedule IE – Internet Equipment Credit** A credit is available based on the purchase of Internet equipment used in the broadband market. The amount of credit must have been certified by the DOC. Complete Schedule IE and enclose a copy of the DOC certification.

Line 31 instructions – continued

- **Schedule JT – Jobs Tax Credit** The credit is available based on wages paid to an eligible employee and costs incurred to undertake training activities. The credit is available to taxpayers who are certified by the DOC or WEDC. Credits are awarded by the DOC or WEDC. Complete Schedule JT.

■ **Line 32 Credit for Net Tax Paid to Another State**

If you paid tax both to Wisconsin and another state on the same income, you may be able to claim a credit for such tax. Read the Schedule OS instructions to determine if you may claim the credit. If you qualify for the credit, complete Schedule OS. Fill in the amount of your credit from Schedule OS on line 32. Be sure to enter in the brackets on line 32 the 2-letter postal abbreviation for the other state to which you paid tax. If you paid tax to more than one other state, fill in the number “99” in the brackets. See Schedule OS for other situations where additional code numbers may be required. Enclose Schedule OS and copies of the other state’s return.

**CAUTION** Credit cannot be claimed for taxes paid to **Illinois, Indiana, Kentucky, or Michigan** on personal service income (such as wages, salaries, tips, commissions, bonuses, etc.) you received from working in one of those states. Instead, file a return with that state to get a refund of any tax withheld from your wages. Be sure to explain on that state’s return that you were a Wisconsin resident when earning the wages in that state. See Publication 121, *Reciprocity*, for more information.

■ **Line 35 Economic Development Surcharge**

The economic development surcharge applies to individuals who have trade or business activities in Wisconsin (including activities as a statutory employee) and have \$4,000,000 or more of gross receipts from trade or business activities for federal income tax purposes.

If you are subject to the economic development surcharge, complete Wisconsin Schedule EDS. Fill in the amount from line 2 or 3 of Schedule EDS on line 35 of Form 1. Enclose Schedule EDS with Form 1.

■ **Line 36 Sales and Use Tax Due on Out-of-State Purchases**

Did you make any taxable purchases from out-of-state firms in 2011 on which sales and use tax was not charged? If yes, you must report Wisconsin sales and use tax on these purchases on line 36 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, video tapes, certain digital goods (e.g., greeting cards, video games, music, and books, transferred electronically), artwork, antiques, jewelry, coins purchased for more than face value, etc.

Line 36 instructions – continued

**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% tax rate. You are liable for \$15 Wisconsin tax ( $\$300 \times 5\% = \$15$ ) on this purchase.

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



If you do not include an amount on line 36, place a checkmark in the space provided to certify that you do not owe any sales or use tax. Only returns certified as “no use tax due” will be recognized as filing a sales/use tax return.

<b>Worksheet for Computing Wisconsin Sales and Use Tax</b>	
1. Total purchases subject to Wisconsin sales and use tax (i.e., purchases on which no sales and use tax was charged by the seller) . . . \$	
2. Sales and use tax rate (see rate chart below) . . . x	%
3. Amount of sales and use tax due for 2011 (line 1 multiplied by tax rate on line 2). Round this amount to the nearest dollar and fill in on line 36 of Form 1 . . . . . \$	

**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 2011.

- If storage, use, or consumption in 2011 was in one of the following counties, the tax rate was 5.6%:  

Milwaukee	Ozaukee	Washington
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- If storage, use, or consumption in 2011 was in one of the following counties, the tax rate was 5.1%:  

Racine	Waukesha	
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- If storage, use, or consumption in 2011 was in one of the following counties, the tax rate was 5%:  

Calumet	Manitowoc	Outagamie	Winnebago
Kewaunee	Menominee	Sheboygan	

■ **Line 37 Donations**

You may designate amounts as a donation to one or more of the programs listed on lines 37a through 37j. Your donation will either reduce your refund or be added to tax due. Add the amounts on lines 37a through 37j and fill in the total on line 37k.

**Line 37a 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 37a.

**Line 37b 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 37b.

**Line 37c Breast Cancer Research Donation** Your breast cancer research donation will be divided equally between the Medical College of Wisconsin, Inc., and the University of

*Line 37 instructions – continued*

Wisconsin Carbone Cancer Center for breast cancer research projects. Fill in the amount you want to donate on line 37c.

**Line 37d 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 37d.

**Line 37e 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 37e.

**Line 37f Firefighters Memorial** You may donate an amount towards a firefighters memorial. Fill in the amount you want to donate on line 37f.

**Line 37g 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 for prostate cancer research projects. Fill in the amount you want to donate on line 37g.

**Line 37h Military Family Relief Fund** The Wisconsin Department of Military Affairs will use donations to the military family relief fund to provide financial aid to eligible members of the immediate family of members of the U.S. armed forces or of the National Guard who are residents of Wisconsin serving on active duty. Fill in the amount you want to donate on line 37h.

**Line 37i Feeding America** Your donation to the food banks to support efforts to feed the hungry will be divided as follows: 65% to Feeding America in Milwaukee; 20% to Feeding America in Madison; and 15% to Feeding America in Eau Claire. The food banks provide food to food pantries, meal programs, shelters, and soup kitchens throughout the state. Fill in the amount you want to donate on line 37i.

**Line 37j Red Cross Wisconsin Disaster Relief** You may donate an amount to the American Red Cross for its Wisconsin Disaster Relief Fund. Fill in the amount you want to donate on line 37j.

#### ■ Line 38 Penalties on IRAs, Other Retirement Plans, MSAs, Etc.

The Wisconsin penalty on IRAs, retirement plans, medical savings accounts (MSAs), etc., is equal to 33% of the following federal taxes:

- Tax on IRAs, other qualified retirement plans, etc., (line 58 of federal Form 1040). Do not include any amount from line 8 of federal Form 5329.
- Total tax due from lines 4, 17, 25, 33, 41, 49, and 53 of federal Form 5329 (include only if the tax due on this form was paid separately and is not included on line 58 of your Form 1040).
- Tax on excess contributions (line 2 of federal Form 5330).
- Tax on prohibited transactions (lines 3a and 3b of federal Form 5330).
- Section 72(m)(5) excess benefits tax (included in the total on line 60 of federal Form 1040).

*Line 38 instructions – continued*

- Tax on Archer MSA distributions (line 9b of federal Form 8853).
- Tax on health savings account distributions (line 17b of federal Form 8889).

If you were subject to any of the above federal taxes for 2011, fill in the total of such taxes in the space provided on line 38. Multiply the amount filled in by .33 (33%) and fill in the result on line 38.

**Note** You are not subject to the penalty on payments from certain retirement plans if the payments are exempt from Wisconsin tax. See the instructions for line 11, Items 05, 06, and 26 for information on retirement payments that are exempt from Wisconsin tax and to which the penalty does not apply.

If you were required to file federal Form 5329 or 5330, enclose a copy of your Form 5329 and/or 5330 with your Form 1.

#### ■ Line 39 Credit Repayments and Other Penalties

If you are required to repay a Wisconsin credit or are subject to a penalty for selling business or farming assets purchased from a related person, fill in the amount of the repayment or penalty on line 39. See below for further information.

- **Recapture of development zones investment credit** You may be required to recapture development zones investment credit if you disposed of or stopped using in a development zone any property for which you claimed the investment credit in a prior year. See Part IV of Schedule DC for further information. Fill in the amount from line 34 of Schedule DC on line 39.
- **State historic rehabilitation credit** You may have to repay all or part of the state historic rehabilitation credit if you disposed of the property within 5 years after the date on which the preservation or rehabilitation work was complete or the Wisconsin Historical Society determines that you have not complied with all of the requirements. Contact any department office for information on determining the amount to be repaid.
- **Angel investment credit or early stage seed investment credit** If an investment for which you claimed the angel investment credit or early stage seed investment credit in a prior year was held for less than three years, you must repay the amount of the credit that you received related to the investment.
- **Penalty for selling business assets (or assets used in farming) purchased from a related person** Capital gain on the sale or disposition of business or farming assets may be excluded from Wisconsin taxation if the assets were held more than one year and are disposed of to certain related persons. The related person who purchases or otherwise receives the assets on which the gain is excluded is subject to a penalty if he/she sells or disposes of the assets within two years. The penalty does not apply in the case of an involuntary conversion (for example, assets are destroyed by fire or livestock dies). Contact any department office for information on how to compute the penalty.

### ■ Line 42 Wisconsin Tax Withheld

Add the **Wisconsin** income tax withheld shown on your withholding statements (Forms W-2, W-2G, 1099-G, 1099-R, and 1099-MISC). Also, if any Wisconsin pass-through entity withholding tax was allocated to you from a tiered pass-through entity of which you are a member, you may include that withholding. Fill in the total on line 42. Enclose readable copies of your withholding statements with Form 1. Enclose Forms 1099 only if Wisconsin income tax was withheld. (See Assembling Your Return on page 34.)

**Note** Wisconsin tax withheld is shown in Box 17 of Form W-2 or Box 12 of Form 1099-R, but only if Wisconsin is the state identified in Box 15 of Form W-2 or Box 13 of Form 1099-R.

#### DO NOT:

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

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

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

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

### ■ Line 43 2011 Wisconsin Estimated Tax Payments and Amount Applied From 2010 Return

Fill in any payments you made on your estimated Wisconsin income tax (Form 1-ES) for 2011. Include any overpayment from your 2010 return that you were allowed as credit to your 2011 Wisconsin estimated tax.

To verify the amount of your 2011 estimated Wisconsin income tax payments, go to the department's web site at <https://ww2.revenue.wi.gov/PaymentInquiry/request.html>. 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 2010 returns that you and your spouse were allowed as credit to 2011 Wisconsin estimated tax.

If you are filing a separate tax return, you may not claim any part of your spouse's separate estimated tax payments or credits.

#### Line 43 instructions – continued

However, you and your spouse may split your joint estimated tax payments and credits between you as you choose on your separate returns. If you cannot agree on how joint amounts are to be split between you, the department will split them between you according to your respective income tax liabilities.

Follow the above instructions even if your spouse died during 2011.

**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 1. On the statement, explain all the payments you and your spouse made for 2011 and the name(s) and social security number(s) under which you made them.

### ■ Line 44 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 44.

**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 64a of federal Form 1040 or line 38a of federal Form 1040A.

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

Number of qualifying children (see Step 1 above)	Fill in this percentage rate
1	4%
2	11%
3 or more	34%

**Step 4** Multiply the amount of your federal credit (Step 2) by the percentage determined in Step 3. Fill in the result on line 44. This is your Wisconsin earned income credit.



**Enclosures With Your Return** You must enclose a copy of your completed federal Schedule EIC with Form 1. Failure to provide this information may delay your refund.

**Note** If the IRS is computing your federal earned income credit and you want the department to compute your Wisconsin earned income credit for you, fill in the number of your qualifying children in the space provided on line 44. Write “EIC” in the space to the right of line 44. Complete your return through line 49 of Form 1. Enclose a copy of your federal return (Form 1040A or Form 1040) with your Form 1.

Line 48 instructions – continued

Line 45 Farmland Preservation Credit

If you are claiming farmland preservation credit, include a completed Schedule FC or FC-A with your Form 1. Fill in on line 45a of Form 1 the amount from line 18 of your Schedule FC. Fill in on line 45b of Form 1 the amount from line 13 of Schedule FC-A.

Note For a description of the farmland preservation credit program, see Special Instruction H on page 36. You cannot claim farmland preservation credit if you (or your spouse, if married) claim the veterans and surviving spouses property tax credit or homestead credit.

Line 46 Repayment Credit

If you had to repay during 2011, an amount that you had included in income in an earlier year because at that time you thought you had an unrestricted right to it, you may be able to claim a credit based on the amount repaid. To qualify for the credit, the amount repaid must be over \$3,000 and the amount repaid cannot have been subtracted in computing Wisconsin adjusted gross income.

Use the following steps to compute your credit:

- (1) Refigure your tax from the earlier year without including in income the amount you repaid in 2011.
(2) Subtract the tax in (1) from the tax shown on your return for the earlier year. The difference is your credit.

Fill in the amount of your credit on line 46 of Form 1. Enclose a statement showing how you computed your credit.

Line 47 Homestead Credit

If you are claiming homestead credit, attach Schedule H or H-EZ to your Form 1. Fill in on line 47 the amount from line 19 of your Schedule H or line 14 of Schedule H-EZ.

Note To see if you qualify for homestead credit, refer to Special Instruction G on page 36. You cannot claim homestead credit if you (or your spouse, if married) claim the veterans and surviving spouses property tax credit or farmland preservation credit.

Line 48 Eligible Veterans and Surviving Spouses Property Tax Credit

Who May Claim the Credit An eligible unremarried surviving spouse or an eligible veteran may claim the veterans and surviving spouses property tax credit. (Note If you claim the veterans and surviving spouses property tax credit, you or your spouse may not claim the school property tax credit, homestead credit, or farmland preservation credit.)

An "eligible unremarried surviving spouse" means an unremarried surviving spouse of one of the following, as certified 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 unemployability.

- 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 certified by the Wisconsin Department of Veterans Affairs as meeting all of the following conditions:

- Served on active duty under honorable conditions in the U.S. armed forces or in forces incorporated in the U.S. armed forces.
Was a resident of Wisconsin at the time of entry into active service or who had been a resident of Wisconsin for any consecutive 5-year period after entry into that active duty service.
Is currently a resident of Wisconsin for purposes of receiving veterans benefits under ch. 45, Wis. Stats.
Has a service-connected disability rating of 100% under 38 USC 1114 or 1134 or a 100% disability rating based on individual unemployability.

Computing the Credit The credit is equal to the property taxes paid 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.

Worksheet If Property Tax Bill Shows More than 1 Acre of Land
1. Assessed value of land (from tax bill) . . 1. \_\_\_\_\_
2. Number of acres of land . . . . . 2. \_\_\_\_\_
3. Divide line 1 by line 2 . . . . . 3. \_\_\_\_\_
4. Assessed value of principal dwelling . . 4. \_\_\_\_\_
5. Add line 3 and line 4 . . . . . 5. \_\_\_\_\_
6. Total assessed value of all land and improvements (from tax bill) . . . . . 6. \_\_\_\_\_
7. Divide line 5 by line 6 . . . . . 7. \_\_\_\_\_
8. Net property taxes paid . . . . . 8. \_\_\_\_\_
9. Multiply line 8 by line 7. This is the amount of property tax allowed for the credit . . . . . 9. \_\_\_\_\_

Line 48 instructions – continued

“Principal dwelling” means any dwelling and the land surrounding it that is reasonably necessary for use of the dwelling as a primary dwelling, but not more than one acre. It may include a part of a multidwelling or multipurpose building and a part of the land upon which it is built that is used as the primary dwelling. Complete the worksheet at bottom of page 31 if your principal dwelling is located on more than one acre of land.

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

### Exceptions

**Married filing a joint return** If property is owned by an eligible veteran and his/her spouse as joint tenants, tenants-in-common, or as marital property, the credit is based on 100% of property taxes paid on the principal dwelling.

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

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

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

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

**Certification of Eligibility for the Credit** If you did not claim the credit in a prior year, before claiming the credit for 2011 you must request certification from the Wisconsin Department of Veterans Affairs (WDVA) indicating that you qualify for the credit. Use Form WDVA 2097 (which you can find in WDVA Brochure B0106) to submit your request, along with a copy of the veteran’s DD Form 214 and Veterans Administration disability award letter and, if applicable, the veteran’s death certificate, a marriage certificate, and a completed copy of Form WDVA 0001 (if the veteran never previously submitted one). The WDVA 0001 and the brochure are available from your county veterans service officer or on the Internet at [www.dva.state.wi.us](http://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. The WDVA will send you a certification of your eligibility.

**Note** You do not have to obtain certification from the WDVA for 2011 if you previously received certification for a prior year. If you still qualify for the credit, you may claim the credit but do not have to enclose certification.

Line 48 instructions – continued

**Enclosures** Enclose a copy of your property tax bill, proof of payment made in 2011, and the certification, if required, received from the WDVA with your return.

### ■ Line 49 Other Credits From Schedule CR

If you are claiming any of the credits listed below, you must complete Schedule CR. **Enclose Schedule CR, along with the appropriate schedule for the credit(s) you are claiming and any required approval or certification from the Department of Commerce (DOC), Department of Agriculture, Trade and Consumer Protection (DATCP), Department of Tourism (DOT), or the Wisconsin Economic Development Corporation (WEDC).** Fill in the amount from line 29 of Schedule CR on line 49.

- **Schedule EC – Enterprise zone jobs credit** The enterprise zone jobs credit is available to persons doing business in an enterprise zone. The DOC or the WEDC must certify the business as eligible for the credit and determine the amount of credit. See Schedule EC.
- **Schedule DM – Dairy manufacturing facility investment credit** The dairy manufacturing facility investment credit is available for dairy manufacturing modernization or expansion. The DOC or DATCP must certify eligible taxpayers and allocate the amount of credit. See Schedule DM.
- **Schedule DM – Dairy cooperatives credit** The dairy manufacturing facility investment credit can be computed by dairy cooperatives. The cooperative computes the credit and allocates the credit to its patrons. See Schedule DM.
- **Schedule MP – Meat processing facility investment credit** The meat processing facility investment credit is available for meat processing modernization and expansion. The DOC or DATCP must certify eligible taxpayers and allocate the amount of credit. See Schedule MP.
- **Schedule FP – Film production company investment credit** The film production company investment credit is available for expenses that relate to establishing or operating a film production company in Wisconsin. The DOC or DOT must certify the expenses. See Schedule FP.
- **Schedule FP – Film production services credit** Credits are available for a film production company. The application for the credit must be approved by the DOC or DOT. See Schedule FP.
- **Schedule WB – Woody biomass harvesting and processing credit** The woody biomass harvesting and processing credit is available based on the amount paid in the year for equipment that is used primarily to harvest or process woody biomass that is used as fuel or as a component of fuel. The DOC or DATCP must certify the taxpayer and allocate the amount of the credit to the taxpayer. Complete Schedule WB.
- **Schedule FW – Food processing plant and food warehouse investment credit** The food processing plant and food warehouse investment credit is based on the amount paid in the year for food processing or food warehousing modernization or expansion. The DOC or DATCP must certify the taxpayer

Line 49 instructions – continued

and allocate the amount of the credit to the taxpayer. Complete Schedule FW.

**New**

• **Schedule FL – Beginning farmer and farm asset owner credit** The beginning farmer credit is available to a beginning farmer who leases agricultural assets from an established farmer and who takes a course in farm financial management. The farm asset owner credit is available to an established farmer who leases agricultural assets to a beginning farmer. Both the beginning farmer and the established farmer must submit a certificate of eligibility from DATCP. Complete Schedule FL.

#### ■ Line 51 Amount You Overpaid

If line 50 is larger than line 41, complete line 51 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 55 instructions to see if you owe underpayment interest. If you owe underpayment interest and you show an overpayment on line 51, reduce the amount on line 51 by the amount of underpayment interest on line 55.

#### ■ Line 52 Refund

Fill in on line 52 the amount from line 51 that you want refunded to you.

**Note** If you are divorced, see item 6 on page 35. You may need to enclose a copy of your divorce decree with your return.

#### ■ Line 53 Amount Applied to 2012 Estimated Tax

Fill in on line 53 the amount, if any, of the overpayment on line 51 you want applied to your 2012 estimated tax.

If you are married filing a joint return, we will apply the amount on line 53 to your joint estimated tax. If you are married filing a separate return, we will apply the amount on line 53 to your separate estimated tax.

#### ■ Line 54 Amount You Owe

If line 50 is less than line 41, complete line 54 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, you may also owe what is called “underpayment interest.” This is an interest charge that applies when you have not prepaid enough of your tax through withholding and/or estimated tax payments. Read the line 55 instructions to see if you owe underpayment interest. If you do, include the underpayment interest from line 55 in the amount you fill in on line 54.

If you owe an amount with your return, you can pay online or by check, money order, or credit card. **Do not** include any 2012 estimated tax payment in your check, money order, or amount you charge. Instead, make the estimated tax payment separately.

Line 54 instructions – continued

**To pay online** Go to the department’s web site at <https://tap.revenue.wi.gov>. This is a free service.

**To pay by check or money order** Make your check or money order payable to the Wisconsin Department of Revenue. If the name of the taxpayer does not match the printed name on the check, print the taxpayer’s name on the memo line of the check. **Paper clip** it to the front of your Form 1.

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

**To pay by credit card** You may use your MasterCard®, American Express® Card, Visa® Card, or Discover® Card. To pay by credit card, call toll free or access by Internet the service provider listed below and follow the instructions of the provider. A convenience fee of 2.5% (with a minimum of \$1) will be charged by the service provider based on the amount you are paying. You will be told what the fee is during the transaction and you will have the option to either continue or cancel the transaction. **If you pay by credit card before filing your return**, enter on page 1 of Form 1 in the lower right corner the confirmation number you were given at the end of the transaction and the amount you charged (not including the convenience fee).

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

**What if you cannot pay?** If you cannot pay the full amount shown as due on your tax return when you file, you may ask to make installment payments to the Department of Revenue. It is generally to your advantage to pay your liability in full rather than in installments. Installment agreements with the department are subject to a \$20 installment agreement fee. In addition, bills not paid in full by the due date become liable for additional interest of 18% per year and a delinquent tax collection fee of the greater of \$35 or 6½ percent of the unpaid amount. For more information concerning payments and to obtain the Installment Agreement Request Form (Form A-771), go to the Department of Revenue web site at [www.revenue.wi.gov](http://www.revenue.wi.gov).

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

#### ■ Line 55 Underpayment Interest

You may owe underpayment interest if the amount of Wisconsin income tax withheld from your wages was less than your tax liability, or if you had income that was not subject to withholding and you did not make timely estimated payments. In general, in each quarter of the year, you should be paying enough tax through withholding payments and quarterly estimated tax

Line 55 instructions – continued

payments to cover the taxes you expect to owe for the tax year. For more information on making estimated tax payments, see “Estimated Tax Payments Required for Next Year” on page 36.

Underpayment interest applies if:

- Line 54 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 34 plus the amount on line 35, minus the amounts on lines 44 through 49.

**Exceptions** You will not owe underpayment interest if your 2010 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 2010 and you were a Wisconsin resident for all of 2010, **or**
2. The amounts on lines 42 and 43 of your 2011 return are at least as much as the tax shown on your 2010 return. Your estimated tax payments for 2011 must have been made on time and for the required amount.

The tax shown on your 2010 return is the amount on line 34 plus the amount on line 35 of 2010 Form 1 minus the amounts on lines 45 through 50.



Fill in the exception code in the brackets to the left of line 55 if you are enclosing an application for a waiver, qualify for an exception, or are using the annualized income installment method (Part IV of Schedule U) to compute underpayment interest. See the Schedule U instructions for the exception code to use.

**Example** Farmers and fishers are not subject to underpayment interest if two-thirds of their total gross income (gross income of both spouses if married filing a joint return) is from farming or fishing and they file their return and pay any tax due by March 1, 2012. Qualified farmers and fishers must fill in exception code 4 in the brackets to the left of line 55. Failure to fill in the exception code may result in an assessment for underpayment interest.

### Figuring Underpayment Interest

If the **Exceptions** above do not apply, see **Schedule U** to find out if you owe underpayment interest. If you do, you can use the schedule to figure the amount. In certain situations, you may be able to lower your underpayment interest. For details, see the instructions for Schedule U. Fill in the underpayment interest from Schedule U on line 55. Add the amount of the underpayment interest to any tax due and fill in the total on line 54. If you are due a refund, subtract the underpayment interest from the overpayment you show on line 51 and adjust lines 52 and 53 if necessary. Enclose Schedule U with your Form 1.

■ **Third Party Designee** If you want to allow a tax preparer or tax preparation firm, family member, friend, or any other person you choose to discuss your 2011 tax return with the Department

of Revenue, 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 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 2012 tax return. This is April 15, 2013, for most people.

■ **Sign and Date Your Return** Sign and date your return at the bottom of page 3. Form 1 is not considered a valid return unless you sign it. Your spouse must also sign if it is a joint return. Also fill in your daytime phone number. Keep a copy of your dated return.



### Assembling Your Return

Begin by putting the four pages of Form 1 in numerical order. Then, attach, using a **paper clip**, the following in the *order listed*. Do not staple your return. Stapling will delay the processing of your return and any refund.

1. **Payment** – If you owe an amount with your return, **paper clip** your payment to the front of Form 1, unless you are paying by credit card or online.
2. **Wisconsin Schedules** – Copies of appropriate Wisconsin schedules and supporting documents, such as Schedule H or H-EZ (homestead credit), Schedule FC or FC-A (farmland preservation credit), Schedule CR, or Schedule RT.
3. **W-2s or 1099s** – The appropriate copy of each of your withholding statements (Forms W-2, W-2G, 1099-G, 1099-R, and 1099-MISC).
4. **Federal Return** – A complete copy of your federal return (Form 1040, 1040A, or 1040EZ) and its supporting schedules and forms. If you itemize deductions on your federal return but do not claim the itemized deduction credit on your Wisconsin return, you do not have to enclose federal Schedule A.

**5. Extension Form or Statement** – A copy of your federal extension application form or required statement if you are filing under an extension of time to file.

**6. Divorce Decree** –

- *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 1. Fill in “04” in the Special Conditions box on page 1 of Form 1. 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 1. Fill in “04” in the Special Conditions box on page 1 of Form 1.

**7. Injured Spouse** – If you are filing federal Form 8379, *Injured Spouse Claim and Allocation*, enclose a copy with your Form 1. Fill in “05” in the Special Conditions box on page 1 of Form 1.

**CAUTION** Be sure to file all four pages of Form 1. Send the original of your return. Do not send a photocopy.

■ **Where to File** Mail your return to the Wisconsin Department of Revenue at:

<i>(if tax is due)</i>	<i>(if refund or no tax due)</i>	<i>(if homestead credit claimed)</i>
PO Box 268 Madison WI 53790-0001	PO Box 59 Madison WI 53785-0001	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). Also, include your complete return address.

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

## Special Instructions

### A. Effect of Wisconsin Law Changes for 2010

If you made certain Schedule I adjustments on your 2010 Wisconsin income tax return, you should now file an amended return for 2010.

Wisconsin law was amended in 2011 to adopt certain provisions of federal law for 2010. If you made Schedule I adjustments for 2010 relating to (1) the treatment of annuities and life insurance with long-term care insurance features, (2) rollovers from elective deferral plans to designated Roth accounts, or (3) the treatment of section 1256 contracts, you should now file a 2010 amended return. See Items 11, 12, and 68 of the 2010 Schedule I instructions for descriptions of these items.

An amended return must be filed within four years of the unextended due date of the original return.

### B. 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.

### C. 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

### D. Amended Returns

If you filed an amended return with the Internal Revenue Service or another state, 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.



You may be able to electronically file the Form 1X through the department’s Wisconsin e-file application at [www.revenue.wi.gov](http://www.revenue.wi.gov) or through your software package.

### E. Estimated Tax Payments Required for Next Year?

If your 2012 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 2012 in installments beginning April 17, 2012, using Wisconsin Form 1-ES, or
- Increase the amount of income tax withheld from your 2012 pay.

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

For more information, contact the department's Customer Service Bureau at (608) 266-2772 or any Department of Revenue office.

If you must file Form 1-ES for 2012 and do not receive a form in the mail, go to our web site at [www.revenue.wi.gov](http://www.revenue.wi.gov) to obtain a personalized copy of Form 1-ES or contact any Department of Revenue office.

### F. Armed Forces Personnel

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

### G. Homestead Credit

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

- At least 18 years old on December 31, 2011.
- A Wisconsin resident for all of 2011.
- Not claimed as a dependent on anyone's 2011 federal tax return (unless you were 62 or older on December 31, 2011).
- Not living in tax-exempt public housing for all of 2011. (**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 credit.
- Had total household income, including wages, interest, social security, and income from certain other sources, below \$24,680 in 2011.

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

For more information about homestead credit, contact our Homestead Unit in Madison at (608) 266-8641 or any department office. See page 6 for information on obtaining Schedule H or H-EZ, which you must complete to apply for the credit. Schedules H and H-EZ are also available at many libraries.

### H. Farmland Preservation Credit

The farmland preservation credit program provides an income tax credit to Wisconsin residents who own farmland in Wisconsin. If you claim homestead credit or the veterans and surviving spouses property tax credit, you are not eligible for farmland preservation credit. For more information about farmland preservation credit, contact our Farmland Preservation Unit in Madison at (608) 266-2442 or any department office. See page 6 for information on obtaining Schedule FC or FC-A, which you must complete to apply for the credit.

### I. Death of a Taxpayer

A return for a taxpayer who died in 2011 should be filed on the same form which would have been used if he or she had lived. Include only the taxpayer's income up to the date of his or her death.

If there is no estate to probate, a surviving heir may file Form 1 for the person who died. If there is an estate, the personal representative for the estate must file the return. The person filing the Form 1 should sign it and indicate his or her relationship to the person who died (for example, "surviving heir" or "personal representative").

If the taxpayer did not have to file a return but paid estimated tax or had tax withheld, a return must be filed to get a refund.

If you filed a return on behalf of a decedent and were issued a refund, but you are not able to cash the refund check, complete Form 804, *Claim for Decedent's Wisconsin Income Tax Refund*. Mail the completed form and refund check to the department.

If your spouse died during 2011 and you did not remarry in 2011, you can file a joint return. You can also file a joint return if your spouse died in 2012 before filing a 2011 return. A joint return should show your spouse's 2011 income before death and your income for all of 2011. Write "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

If the return for the decedent is filed as single, head of household, or married filing separate, 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 your spouse died before 2011 and you have not remarried, you must file as single or, if qualified, as head of household.

For more information about the final income tax return to be filed for a deceased person, contact any department office or call (608) 266-2772.

### J. 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](http://www.revenue.wi.gov).

Appearing below is an alphabetical listing of Wisconsin school districts. Refer to this listing and find the number of the district in which you lived on December 31, 2011. Fill in this number in the name and address area of your return. Failure to include your school district number may delay the processing of your return and any refund due.

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

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

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

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

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

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

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

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

**SECTION I – SCHOOL DISTRICTS OPERATING HIGH SCHOOLS**

School District	No.	School District	No.	School District	No.	School District	No.	School District	No.	School District	No.
ABBOTSFORD.....	0007	CLEAR LAKE.....	1127	GREENFIELD.....	2303	MC FARLAND.....	3381	PESHTIGO.....	4305	STEVENS POINT.....	5607
ADAMS-FRIENDSHIP.....	0014	CLINTON.....	1134	GREEN LAKE.....	2310	MEDFORD.....	3409	PEWAUKEE.....	4312	STOCKBRIDGE.....	5614
ALBANY.....	0063	CLINTONVILLE.....	1141	GREENWOOD.....	2394	MELLEN.....	3427	PHELPS.....	4330	STOUGHTON.....	5621
ALGOMA.....	0070	COCHRANE.....	*	GRESHAM.....	2415	MELROSE-MINDORO.....	3428	PHILLIPS.....	4347	STRATFORD.....	5628
ALMA.....	0084	FOUNTAIN CITY.....	1155			MENASHA.....	3430	PITTSVILLE.....	4368	STURGEON BAY.....	5642
ALMA CENTER.....	0091	COLBY.....	1162	HAMILTON.....	2420	MENOMINEE INDIAN.....	3434	PLATTEVILLE.....	4389	SUN PRAIRIE.....	5656
ALMOND.....	*	COLEMAN.....	1169	HARTFORD UHS.....	*	MENOMONEE FALLS.....	3437	PLUM CITY.....	4459	SUPERIOR.....	5663
BANCROFT.....	0105	COLFAX.....	1176	HAYWARD.....	2478	MENOMONIE.....	3444	PLYMOUTH.....	4473	SURING.....	5670
ALTOONA.....	0112	COLUMBUS.....	1183	HIGHLAND.....	2527	MEQUON.....	*	PORTAGE.....	4501		
AMERY.....	0119	CORNELL.....	1204	HILBERT.....	2534	THIENSVILLE.....	3479	PORT EDWARDS.....	4508	THORP.....	5726
ANTIGO.....	0140	CRANDON.....	1218	HILLSBORO.....	2541	MERCER.....	3484	PORT WASHINGTON.....	*	THREE LAKES.....	5733
APPLETON.....	0147	CRIVITZ.....	1232	HOLMEN.....	2562	MERRILL.....	3500	SAUKVILLE.....	4515	TIGERTON.....	5740
ARCADIA.....	0154	CUBA CITY.....	1246	HORICON.....	2576	MIDDLETON-CROSS.....	*	POTOSI.....	4529	TOMAH.....	5747
ARGYLE.....	0161	CUDAHY.....	1253	HORTONVILLE AREA.....	2583	PLAINS.....	3549	POYNETTE.....	4536	TOMAHAWK.....	5754
ARROWHEAD UHS.....	*	CUMBERLAND.....	1260	HOWARD-SUAMICO.....	2604	MILTON.....	3612	PRAIRIE DU CHIEN.....	4543	TOMORROW RIVER.....	0126
ASHLAND.....	0170			HOWARDS GROVE.....	2605	MILWAUKEE.....	3619	PRAIRIE FARM.....	4557	TRI-COUNTY.....	4375
ASHWAUBENON.....	0182	D C EVEREST.....	4970	HURLEY.....	2611	MINERAL POINT.....	3633	PRENTICE.....	4571	TURTLE LAKE.....	5810
ATHENS.....	0196	DARLINGTON.....	1295	HUSTISFORD.....	2625	MISHCOT.....	3661	PRESCOTT.....	4578	TWO RIVERS.....	5824
AUBURNDALE.....	0203	DEERFIELD.....	1309			MONDOVI.....	3668	PRINCETON.....	4606		
AUGUSTA.....	0217	DE FOREST.....	1316			MONONA GROVE.....	3675	PULASKI.....	4613	UNION GROVE UHS.....	*
		DE LAVAN-DARIEN.....	1380	INDEPENDENCE.....	2632	MONROE.....	3682			UNITY.....	0238
BALDWIN-WOODVILLE.....	0231	DENMARK.....	1407	IOLA-SCANDINAVIA.....	2639	MONTELEO.....	3689	RACINE.....	4620	VALDERS.....	5866
BANGOR.....	0245	DE PERE.....	1414	IOWA-GRANT.....	2646	MONTICELLO.....	3696	RANDOLPH.....	4634	VERONA.....	5901
BARABOO.....	0280	DE SOTO.....	1421	ITHACA.....	2660	MOSINEE.....	3787	RANDOM LAKE.....	4641	VIROQUA.....	5985
BARNEVELD.....	0287	DODGELAND.....	2744			MOUNT HOREB.....	3794	REEDSBURG.....	4753		
BARRON.....	0308	DODGEVILLE.....	1428	JANESVILLE.....	2695	MUKWONAGO.....	3822	REEDSVILLE.....	4760	WABENO.....	5992
BAYFIELD.....	0315	DRUMMOND.....	1491	JEFFERSON.....	2702	MUSKEGO-NORWAY.....	3857	RHINELANDER.....	4781	WASHBURN.....	6027
BEAVER DAM.....	0336	DURAND.....	1499	JOHNSON CREEK.....	2730			RIB LAKE.....	4795	WASHINGTON UHS.....	6069
BEECHER-DUNBAR.....	*			JUDA.....	2737	NECEDAH.....	3871	RICE LAKE.....	4802	WATERFORD UHS.....	*
PEMBINE.....	4263	EAST TROY.....	1540			NEENAH.....	3892	RICHLAND.....	4851	WATERLOO.....	6118
BELLEVILLE.....	0350	EAU CLAIRE.....	1554	KAUKAUNA.....	2758	NEILLSVILLE.....	3899	RIO.....	4865	WATERTOWN.....	6125
BELMONT.....	0364	EDGAR.....	1561	KENOSHA.....	2793	NEKOOSA.....	3906	RIPON AREA.....	4872	WATERVILLE.....	6124
BELOIT.....	0413	EDGERTON.....	1568	KETTLE MORAINES.....	1376	NEW AUBURN.....	3920	RIVERDALE.....	4850	WAUKESHA.....	6175
BELOIT TURNER.....	0422	ELECHO.....	1582	KEWASKUM.....	2800	NEW BERLIN.....	3925	RIVER FALLS.....	4893	WAUNAKEE.....	6181
BENTON.....	0427	ELEVA-STRUM.....	1600	KEWAUNEE.....	2814	NEW GLARUS.....	3934	RIVER RIDGE.....	4904	WAUPACA.....	6195
BERLIN.....	0434	ELKHART LAKE.....	*	KICKAPOO.....	5960	NEW HOLSTEIN.....	3941	RIVER VALLEY.....	5523	WAUPUN.....	6216
BIG FOOT UHS.....	*	GLENBEULAH.....	1631	KIEL.....	2828	NEW LISBON.....	3948	ROSENDALE.....	*	WAUSAU.....	6223
BIRCHWOOD.....	0441	ELKHORN.....	1638	KIMBERLY.....	2835	NEW LONDON.....	3955	BRANDON.....	4956	WAUSAUKEE.....	6230
BLACK HAWK.....	0440	ELK MOUND.....	1645	KOHLER.....	2842	NEW RICHMOND.....	3962	ROSHOLT.....	4963	WAUTOMA.....	6237
BLACK RIVER FALLS.....	0476	ELLSWORTH.....	1659			NIAGARA.....	3969	ROYALL.....	1673	WAUWATOSA.....	6244
BLAIR-TAYLOR.....	0485	ELMBROOK.....	0714	LA CROSSE.....	2849	NICOLET UHS.....	*			WAUZEKA-STEUBEN.....	6251
BLOOMER.....	0497	ELMWOOD.....	1666	LADYSMITH.....	2856	NORRIS.....	3976	SAINT CROIX.....	*	WEBSTER.....	6293
BONDUEL.....	0602	EVANSVILLE.....	1694	LA FARGE.....	2863	NORTH CRAWFORD.....	2016	CENTRAL.....	2422	WEST ALLIS.....	6300
BOSCOBEL AREA.....	0609			LAKE GENEVA.....	*	NORTH FOND DU LAC.....	3983	SAINT CROIX FALLS.....	5019	WEST BEND.....	6307
BOWLER.....	0623	FALL CREEK.....	1729	GENOA CITY UHS.....	*	NORTHERN OZAUKEE.....	1945	SAINT FRANCIS.....	5026	WESTBY.....	6321
BOYCEVILLE.....	0637	FALL RIVER.....	1736	LAKE HOLCOMBE.....	2891	NORTHLAND PINES.....	1526	SAUK PRAIRIE.....	5100	WEST DE PERE.....	6328
BRILLION.....	0658	FENNINGMOORE.....	1813	LAKELAND UHS.....	*	NORTHWOOD.....	3654	SENECA.....	5124	WEST SALEM.....	6370
BRODHEAD.....	0700	FLAMBEAU.....	5757	LAKE MILLS.....	2898	NORWALK-ONTARIO.....	*	SEVASTOPOL.....	5130	WESTFIELD.....	6335
BROWN DEER.....	0721	FLORENCE CO.....	1855	LANCESTER.....	2912	WILTON.....	3990	SEYMOUR.....	5138	WESTON.....	6354
BRUCE.....	0735	FOND DU LAC.....	1862	LAONA.....	2940			SHAWANO.....	5264	WEYAUWEGA.....	*
BURLINGTON.....	0777	FORT ATKINSON.....	1883	LENA.....	2961	OAK CREEK.....	4018	SHEBOYGAN.....	5271	FREMONT.....	6384
BUTTERNUT.....	0840	FRANKLIN.....	1900	LITTLE CHUTE.....	3129	FRANKLIN.....	4018	SHEBOYGAN FALLS.....	5278	WHITEFISH BAY.....	6419
		FREDERIC.....	1939	LODI.....	3150	OAKFIELD.....	4025	SHELL LAKE.....	5306	WHITEHALL.....	6426
		FREEDOM.....	1953	LOMIRA.....	3171	OCONOMOWOC.....	4060	SHIOCTON.....	5348	WHITE LAKE.....	6440
CADOTT.....	0870			LOYAL.....	3206	OCONTO.....	4067	SHOREWOOD.....	5355	WHITEWATER.....	6461
CAMBRIA-FRIESLAND.....	0882	GALESVILLE-ETTRICK.....	*	LUX.....	3213	OCONTO FALLS.....	4074	SHULLSBURG.....	5362	WHITNALL.....	6470
CAMBRIDGE.....	0886	TREMPEALEAU.....	2009	LUXEMBURG-CASCO.....	3220	OMRO.....	4088	SIREN.....	5376	WILD ROSE.....	6475
CAMERON.....	0903	GERMANTOWN.....	2058			ONALASKA.....	4095	SLINGER.....	5390	WILLIAMS BAY.....	6482
CAMPBELLSPORT.....	0910	GIBRALTAR.....	2114	MADISON.....	3269	OOSTBURG.....	4137	SOLO SPRINGS.....	5397	WILMOT UHS.....	*
CASHTON.....	0980	GILLET.....	2128	MANAWA.....	3276	OREGON.....	4144	SOMERSET.....	5432	WINNECONNE.....	6608
CASSVILLE.....	0994	GILMAN.....	2135	MANITOWOC.....	3290	OSECOLA.....	4165	SOUTH MILWAUKEE.....	5439	WINTER.....	6615
CEDARBURG.....	1015	GILMANTON.....	2142	MAPLE.....	3297	OSHKOSH.....	4179	SOUTH SHORE.....	4522	WISCONSIN DELLS.....	6678
CEDAR GROVE.....	*	GLENWOOD CITY.....	2198	MARATHON CITY.....	3304	OSSEO-FAIRCHILD.....	4186	SOUTHERN DOOR CO.....	5457	WISCONSIN HEIGHTS.....	0469
BELGIUM.....	1029	GOODMAN.....	*	MARINETTE.....	3311	OWEN-WITHEE.....	4207	SOUTHWESTERN.....	*	WISCONSIN RAPIDS.....	6685
CENTRAL/WESTOSHA.....	*	ARMSTRONG.....	2212	MARION.....	3318			WISCONSIN.....	2485	WITTENBERG.....	*
CHEQUAMAGON.....	1071	GRAFTON.....	2217	MARKESAN.....	3325	PALMYRA-EAGLE.....	4221	SPARTA.....	5460	BIRNAMWOOD.....	6692
CHETEK.....	*	GRANTON.....	2226	MARSHALL.....	3332	PARDEEVILLE.....	4228	SPENCER.....	5467	WONEWOC-UNION.....	*
WEYERHAEUSER.....	1080	GRANTSBURG.....	2233	MARSHFIELD.....	3339	PARKVIEW.....	4151	SPOONER.....	5474	CENTER.....	6713
CHILTON.....	1085	GREEN BAY.....	2289	MAUSTON.....	3360	PECATONICA.....	0940	SPRING VALLEY.....	5586	WRIGHTSTOWN.....	6734
CHIPPEWA FALLS.....	1092	GREENDALE.....	2296	MAYVILLE.....	3367	PEPIN.....	4270	STANLEY-BOYD.....	5593		
CLAYTON.....	1120										

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

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

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

# 2011 TAX TABLE FOR FORM 1 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 44.**

**Example** Mr. and Mrs. Smith are filing a joint return. Their taxable income on line 18 of Form 1 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 \$1,557. This is the tax amount they must write on line 19 of their return.



At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
		Your tax is –		
<b>28,500</b>	<b>28,600</b>	1,627	1,550	1,703
<b>28,600</b>	<b>28,700</b>	1,633	1,557	1,709
<b>28,700</b>	<b>28,800</b>	1,640	1,563	1,716
<b>28,800</b>	<b>28,900</b>	1,646	1,570	1,722
<b>28,900</b>	<b>29,000</b>	1,653	1,576	1,729

If line 18 (Taxable income) is –		And you are –			If line 18 (Taxable income) is –		And you are –			If line 18 (Taxable income) is –		And you are –		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
		Your tax is –					Your tax is –					Your tax is –		
		<b>3,000</b>					<b>7,000</b>					<b>1,000</b>		
		<b>3,000</b>	<b>3,100</b>				140	140	140			<b>7,000</b>	<b>7,100</b>	
		<b>3,100</b>	<b>3,200</b>				145	145	145			<b>7,100</b>	<b>7,200</b>	324
		<b>3,200</b>	<b>3,300</b>				150	150	150			<b>7,200</b>	<b>7,300</b>	329
		<b>3,300</b>	<b>3,400</b>				154	154	154			<b>7,300</b>	<b>7,400</b>	334
		<b>3,400</b>	<b>3,500</b>				159	159	159			<b>7,400</b>	<b>7,500</b>	338
												<b>7,500</b>	<b>7,600</b>	343
		<b>3,500</b>	<b>3,600</b>				163	163	163			<b>7,600</b>	<b>7,700</b>	347
		<b>3,600</b>	<b>3,700</b>				168	168	168			<b>7,700</b>	<b>7,800</b>	352
		<b>3,700</b>	<b>3,800</b>				173	173	173			<b>7,800</b>	<b>7,900</b>	357
		<b>3,800</b>	<b>3,900</b>				177	177	177			<b>7,900</b>	<b>8,000</b>	361
		<b>3,900</b>	<b>4,000</b>				182	182	182			<b>8,000</b>	<b>8,100</b>	366
												<b>8,100</b>	<b>8,200</b>	370
		<b>4,000</b>	<b>4,100</b>				186	186	186			<b>8,200</b>	<b>8,300</b>	375
		<b>4,100</b>	<b>4,200</b>				191	191	191			<b>8,300</b>	<b>8,400</b>	380
		<b>4,200</b>	<b>4,300</b>				196	196	196			<b>8,400</b>	<b>8,500</b>	384
		<b>4,300</b>	<b>4,400</b>				200	200	200			<b>8,500</b>	<b>8,600</b>	389
		<b>4,400</b>	<b>4,500</b>				205	205	205			<b>8,600</b>	<b>8,700</b>	393
												<b>8,700</b>	<b>8,800</b>	398
		<b>4,500</b>	<b>4,600</b>				209	209	209			<b>8,800</b>	<b>8,900</b>	403
		<b>4,600</b>	<b>4,700</b>				214	214	214			<b>8,900</b>	<b>9,000</b>	407
		<b>4,700</b>	<b>4,800</b>				219	219	219					412
		<b>4,800</b>	<b>4,900</b>				223	223	223					416
		<b>4,900</b>	<b>5,000</b>				228	228	228					421
												<b>9,000</b>	<b>9,100</b>	426
		<b>5,000</b>	<b>5,100</b>				232	232	232			<b>9,100</b>	<b>9,200</b>	430
		<b>5,100</b>	<b>5,200</b>				237	237	237			<b>9,200</b>	<b>9,300</b>	435
		<b>5,200</b>	<b>5,300</b>				242	242	242			<b>9,300</b>	<b>9,400</b>	439
		<b>5,300</b>	<b>5,400</b>				246	246	246			<b>9,400</b>	<b>9,500</b>	444
		<b>5,400</b>	<b>5,500</b>				251	251	251					449
												<b>9,500</b>	<b>9,600</b>	453
		<b>5,500</b>	<b>5,600</b>				255	255	255			<b>9,600</b>	<b>9,700</b>	458
		<b>5,600</b>	<b>5,700</b>				260	260	260			<b>9,700</b>	<b>9,800</b>	462
		<b>5,700</b>	<b>5,800</b>				265	265	265			<b>9,800</b>	<b>9,900</b>	467
		<b>5,800</b>	<b>5,900</b>				269	269	269			<b>9,900</b>	<b>10,000</b>	472
		<b>5,900</b>	<b>6,000</b>				274	274	274					477
												<b>10,000</b>	<b>10,100</b>	482
		<b>6,000</b>	<b>6,100</b>				278	278	278			<b>10,100</b>	<b>10,200</b>	487
		<b>6,100</b>	<b>6,200</b>				283	283	283			<b>10,200</b>	<b>10,300</b>	492
		<b>6,200</b>	<b>6,300</b>				288	288	288			<b>10,300</b>	<b>10,400</b>	497
		<b>6,300</b>	<b>6,400</b>				292	292	292			<b>10,400</b>	<b>10,500</b>	502
		<b>6,400</b>	<b>6,500</b>				297	297	297					507
												<b>10,500</b>	<b>10,600</b>	512
		<b>6,500</b>	<b>6,600</b>				301	301	301			<b>10,600</b>	<b>10,700</b>	517
		<b>6,600</b>	<b>6,700</b>				306	306	306			<b>10,700</b>	<b>10,800</b>	522
		<b>6,700</b>	<b>6,800</b>				311	311	311			<b>10,800</b>	<b>10,900</b>	527
		<b>6,800</b>	<b>6,900</b>				315	315	316			<b>10,900</b>	<b>11,000</b>	532
		<b>6,900</b>	<b>7,000</b>				320	320	322					537
												<b>10,000</b>	<b>10,100</b>	542
		<b>2,000</b>	<b>2,100</b>				94	94	94			<b>10,100</b>	<b>10,200</b>	547
		<b>2,100</b>	<b>2,200</b>				99	99	99			<b>10,200</b>	<b>10,300</b>	552
		<b>2,200</b>	<b>2,300</b>				104	104	104			<b>10,300</b>	<b>10,400</b>	557
		<b>2,300</b>	<b>2,400</b>				108	108	108			<b>10,400</b>	<b>10,500</b>	562
		<b>2,400</b>	<b>2,500</b>				113	113	113					567
												<b>10,500</b>	<b>10,600</b>	572
		<b>2,500</b>	<b>2,600</b>				117	117	117			<b>10,600</b>	<b>10,700</b>	577
		<b>2,600</b>	<b>2,700</b>				122	122	122			<b>10,700</b>	<b>10,800</b>	582
		<b>2,700</b>	<b>2,800</b>				127	127	127			<b>10,800</b>	<b>10,900</b>	587
		<b>2,800</b>	<b>2,900</b>				131	131	131			<b>10,900</b>	<b>11,000</b>	592
		<b>2,900</b>	<b>3,000</b>				136	136	136					597

If line 18 (Taxable income) is –		And you are –			If line 18 (Taxable income) is –		And you are –			If line 18 (Taxable income) is –		And you are –		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
		Your tax is –					Your tax is –					Your tax is –		
<b>11,000</b>					<b>17,000</b>					<b>23,000</b>				
11,000	11,100	522	508	574	17,000	17,100	891	838	955	23,000	23,100	1,269	1,207	1,345
11,100	11,200	528	513	580	17,100	17,200	897	844	962	23,100	23,200	1,276	1,213	1,352
11,200	11,300	534	518	587	17,200	17,300	903	850	968	23,200	23,300	1,282	1,219	1,358
11,300	11,400	540	522	593	17,300	17,400	909	857	975	23,300	23,400	1,289	1,226	1,365
11,400	11,500	546	527	599	17,400	17,500	915	863	981	23,400	23,500	1,295	1,232	1,371
11,500	11,600	553	531	605	17,500	17,600	922	869	988	23,500	23,600	1,302	1,238	1,378
11,600	11,700	559	536	611	17,600	17,700	928	875	994	23,600	23,700	1,308	1,244	1,384
11,700	11,800	565	541	617	17,700	17,800	934	881	1,001	23,700	23,800	1,315	1,250	1,391
11,800	11,900	571	545	624	17,800	17,900	940	887	1,007	23,800	23,900	1,321	1,256	1,397
11,900	12,000	577	550	630	17,900	18,000	946	893	1,014	23,900	24,000	1,328	1,262	1,404
<b>12,000</b>					<b>18,000</b>					<b>24,000</b>				
12,000	12,100	583	554	636	18,000	18,100	952	900	1,020	24,000	24,100	1,334	1,269	1,410
12,100	12,200	589	559	642	18,100	18,200	958	906	1,027	24,100	24,200	1,341	1,275	1,417
12,200	12,300	596	564	648	18,200	18,300	965	912	1,033	24,200	24,300	1,347	1,281	1,423
12,300	12,400	602	568	654	18,300	18,400	971	918	1,040	24,300	24,400	1,354	1,287	1,430
12,400	12,500	608	573	660	18,400	18,500	977	924	1,046	24,400	24,500	1,360	1,293	1,436
12,500	12,600	614	577	667	18,500	18,600	983	930	1,053	24,500	24,600	1,367	1,299	1,443
12,600	12,700	620	582	673	18,600	18,700	989	936	1,059	24,600	24,700	1,373	1,305	1,449
12,700	12,800	626	587	679	18,700	18,800	995	943	1,066	24,700	24,800	1,380	1,312	1,456
12,800	12,900	632	591	685	18,800	18,900	1,001	949	1,072	24,800	24,900	1,386	1,318	1,462
12,900	13,000	639	596	691	18,900	19,000	1,008	955	1,079	24,900	25,000	1,393	1,324	1,469
<b>13,000</b>					<b>19,000</b>					<b>25,000</b>				
13,000	13,100	645	600	697	19,000	19,100	1,014	961	1,085	25,000	25,100	1,399	1,330	1,475
13,100	13,200	651	605	703	19,100	19,200	1,020	967	1,092	25,100	25,200	1,406	1,336	1,482
13,200	13,300	657	610	710	19,200	19,300	1,026	973	1,098	25,200	25,300	1,412	1,342	1,488
13,300	13,400	663	614	716	19,300	19,400	1,032	980	1,105	25,300	25,400	1,419	1,349	1,495
13,400	13,500	669	619	722	19,400	19,500	1,038	986	1,111	25,400	25,500	1,425	1,355	1,501
13,500	13,600	676	623	728	19,500	19,600	1,045	992	1,118	25,500	25,600	1,432	1,361	1,508
13,600	13,700	682	629	734	19,600	19,700	1,051	998	1,124	25,600	25,700	1,438	1,367	1,514
13,700	13,800	688	635	741	19,700	19,800	1,057	1,004	1,131	25,700	25,800	1,445	1,373	1,521
13,800	13,900	694	641	747	19,800	19,900	1,063	1,010	1,137	25,800	25,900	1,451	1,379	1,527
13,900	14,000	700	647	754	19,900	20,000	1,069	1,016	1,144	25,900	26,000	1,458	1,385	1,534
<b>14,000</b>					<b>20,000</b>					<b>26,000</b>				
14,000	14,100	706	654	760	20,000	20,100	1,075	1,023	1,150	26,000	26,100	1,464	1,392	1,540
14,100	14,200	712	660	767	20,100	20,200	1,081	1,029	1,157	26,100	26,200	1,471	1,398	1,547
14,200	14,300	719	666	773	20,200	20,300	1,088	1,035	1,163	26,200	26,300	1,477	1,404	1,553
14,300	14,400	725	672	780	20,300	20,400	1,094	1,041	1,170	26,300	26,400	1,484	1,410	1,560
14,400	14,500	731	678	786	20,400	20,500	1,100	1,047	1,176	26,400	26,500	1,490	1,416	1,566
14,500	14,600	737	684	793	20,500	20,600	1,107	1,053	1,183	26,500	26,600	1,497	1,422	1,573
14,600	14,700	743	690	799	20,600	20,700	1,113	1,059	1,189	26,600	26,700	1,503	1,428	1,579
14,700	14,800	749	697	806	20,700	20,800	1,120	1,066	1,196	26,700	26,800	1,510	1,435	1,586
14,800	14,900	755	703	812	20,800	20,900	1,126	1,072	1,202	26,800	26,900	1,516	1,441	1,592
14,900	15,000	762	709	819	20,900	21,000	1,133	1,078	1,209	26,900	27,000	1,523	1,447	1,599
<b>15,000</b>					<b>21,000</b>					<b>27,000</b>				
15,000	15,100	768	715	825	21,000	21,100	1,139	1,084	1,215	27,000	27,100	1,529	1,453	1,605
15,100	15,200	774	721	832	21,100	21,200	1,146	1,090	1,222	27,100	27,200	1,536	1,459	1,612
15,200	15,300	780	727	838	21,200	21,300	1,152	1,096	1,228	27,200	27,300	1,542	1,466	1,618
15,300	15,400	786	734	845	21,300	21,400	1,159	1,103	1,235	27,300	27,400	1,549	1,472	1,625
15,400	15,500	792	740	851	21,400	21,500	1,165	1,109	1,241	27,400	27,500	1,555	1,479	1,631
15,500	15,600	799	746	858	21,500	21,600	1,172	1,115	1,248	27,500	27,600	1,562	1,485	1,638
15,600	15,700	805	752	864	21,600	21,700	1,178	1,121	1,254	27,600	27,700	1,568	1,492	1,644
15,700	15,800	811	758	871	21,700	21,800	1,185	1,127	1,261	27,700	27,800	1,575	1,498	1,651
15,800	15,900	817	764	877	21,800	21,900	1,191	1,133	1,267	27,800	27,900	1,581	1,505	1,657
15,900	16,000	823	770	884	21,900	22,000	1,198	1,139	1,274	27,900	28,000	1,588	1,511	1,664
<b>16,000</b>					<b>22,000</b>					<b>28,000</b>				
16,000	16,100	829	777	890	22,000	22,100	1,204	1,146	1,280	28,000	28,100	1,594	1,518	1,670
16,100	16,200	835	783	897	22,100	22,200	1,211	1,152	1,287	28,100	28,200	1,601	1,524	1,677
16,200	16,300	842	789	903	22,200	22,300	1,217	1,158	1,293	28,200	28,300	1,607	1,531	1,683
16,300	16,400	848	795	910	22,300	22,400	1,224	1,164	1,300	28,300	28,400	1,614	1,537	1,690
16,400	16,500	854	801	916	22,400	22,500	1,230	1,170	1,306	28,400	28,500	1,620	1,544	1,696
16,500	16,600	860	807	923	22,500	22,600	1,237	1,176	1,313	28,500	28,600	1,627	1,550	1,703
16,600	16,700	866	813	929	22,600	22,700	1,243	1,182	1,319	28,600	28,700	1,633	1,557	1,709
16,700	16,800	872	820	936	22,700	22,800	1,250	1,189	1,326	28,700	28,800	1,640	1,563	1,716
16,800	16,900	878	826	942	22,800	22,900	1,256	1,195	1,332	28,800	28,900	1,646	1,570	1,722
16,900	17,000	885	832	949	22,900	23,000	1,263	1,201	1,339	28,900	29,000	1,653	1,576	1,729

If line 18 (Taxable income) is –		And you are –			If line 18 (Taxable income) is –		And you are –			If line 18 (Taxable income) is –		And you are –		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
Your tax is –		Your tax is –			Your tax is –		Your tax is –			Your tax is –		Your tax is –		
<b>29,000</b>					<b>35,000</b>					<b>41,000</b>				
29,000	29,100	1,659	1,583	1,735	35,000	35,100	2,049	1,973	2,125	41,000	41,100	2,439	2,363	2,515
29,100	29,200	1,666	1,589	1,742	35,100	35,200	2,056	1,979	2,132	41,100	41,200	2,446	2,369	2,522
29,200	29,300	1,672	1,596	1,748	35,200	35,300	2,062	1,986	2,138	41,200	41,300	2,452	2,376	2,528
29,300	29,400	1,679	1,602	1,755	35,300	35,400	2,069	1,992	2,145	41,300	41,400	2,459	2,382	2,535
29,400	29,500	1,685	1,609	1,761	35,400	35,500	2,075	1,999	2,151	41,400	41,500	2,465	2,389	2,541
29,500	29,600	1,692	1,615	1,768	35,500	35,600	2,082	2,005	2,158	41,500	41,600	2,472	2,395	2,548
29,600	29,700	1,698	1,622	1,774	35,600	35,700	2,088	2,012	2,164	41,600	41,700	2,478	2,402	2,554
29,700	29,800	1,705	1,628	1,781	35,700	35,800	2,095	2,018	2,171	41,700	41,800	2,485	2,408	2,561
29,800	29,900	1,711	1,635	1,787	35,800	35,900	2,101	2,025	2,177	41,800	41,900	2,491	2,415	2,567
29,900	30,000	1,718	1,641	1,794	35,900	36,000	2,108	2,031	2,184	41,900	42,000	2,498	2,421	2,574
<b>30,000</b>					<b>36,000</b>					<b>42,000</b>				
30,000	30,100	1,724	1,648	1,800	36,000	36,100	2,114	2,038	2,190	42,000	42,100	2,504	2,428	2,580
30,100	30,200	1,731	1,654	1,807	36,100	36,200	2,121	2,044	2,197	42,100	42,200	2,511	2,434	2,587
30,200	30,300	1,737	1,661	1,813	36,200	36,300	2,127	2,051	2,203	42,200	42,300	2,517	2,441	2,593
30,300	30,400	1,744	1,667	1,820	36,300	36,400	2,134	2,057	2,210	42,300	42,400	2,524	2,447	2,600
30,400	30,500	1,750	1,674	1,826	36,400	36,500	2,140	2,064	2,216	42,400	42,500	2,530	2,454	2,606
30,500	30,600	1,757	1,680	1,833	36,500	36,600	2,147	2,070	2,223	42,500	42,600	2,537	2,460	2,613
30,600	30,700	1,763	1,687	1,839	36,600	36,700	2,153	2,077	2,229	42,600	42,700	2,543	2,467	2,619
30,700	30,800	1,770	1,693	1,846	36,700	36,800	2,160	2,083	2,236	42,700	42,800	2,550	2,473	2,626
30,800	30,900	1,776	1,700	1,852	36,800	36,900	2,166	2,090	2,242	42,800	42,900	2,556	2,480	2,632
30,900	31,000	1,783	1,706	1,859	36,900	37,000	2,173	2,096	2,249	42,900	43,000	2,563	2,486	2,639
<b>31,000</b>					<b>37,000</b>					<b>43,000</b>				
31,000	31,100	1,789	1,713	1,865	37,000	37,100	2,179	2,103	2,255	43,000	43,100	2,569	2,493	2,645
31,100	31,200	1,796	1,719	1,872	37,100	37,200	2,186	2,109	2,262	43,100	43,200	2,576	2,499	2,652
31,200	31,300	1,802	1,726	1,878	37,200	37,300	2,192	2,116	2,268	43,200	43,300	2,582	2,506	2,658
31,300	31,400	1,809	1,732	1,885	37,300	37,400	2,199	2,122	2,275	43,300	43,400	2,589	2,512	2,665
31,400	31,500	1,815	1,739	1,891	37,400	37,500	2,205	2,129	2,281	43,400	43,500	2,595	2,519	2,671
31,500	31,600	1,822	1,745	1,898	37,500	37,600	2,212	2,135	2,288	43,500	43,600	2,602	2,525	2,678
31,600	31,700	1,828	1,752	1,904	37,600	37,700	2,218	2,142	2,294	43,600	43,700	2,608	2,532	2,684
31,700	31,800	1,835	1,758	1,911	37,700	37,800	2,225	2,148	2,301	43,700	43,800	2,615	2,538	2,691
31,800	31,900	1,841	1,765	1,917	37,800	37,900	2,231	2,155	2,307	43,800	43,900	2,621	2,545	2,697
31,900	32,000	1,848	1,771	1,924	37,900	38,000	2,238	2,161	2,314	43,900	44,000	2,628	2,551	2,704
<b>32,000</b>					<b>38,000</b>					<b>44,000</b>				
32,000	32,100	1,854	1,778	1,930	38,000	38,100	2,244	2,168	2,320	44,000	44,100	2,634	2,558	2,710
32,100	32,200	1,861	1,784	1,937	38,100	38,200	2,251	2,174	2,327	44,100	44,200	2,641	2,564	2,717
32,200	32,300	1,867	1,791	1,943	38,200	38,300	2,257	2,181	2,333	44,200	44,300	2,647	2,571	2,723
32,300	32,400	1,874	1,797	1,950	38,300	38,400	2,264	2,187	2,340	44,300	44,400	2,654	2,577	2,730
32,400	32,500	1,880	1,804	1,956	38,400	38,500	2,270	2,194	2,346	44,400	44,500	2,660	2,584	2,736
32,500	32,600	1,887	1,810	1,963	38,500	38,600	2,277	2,200	2,353	44,500	44,600	2,667	2,590	2,743
32,600	32,700	1,893	1,817	1,969	38,600	38,700	2,283	2,207	2,359	44,600	44,700	2,673	2,597	2,749
32,700	32,800	1,900	1,823	1,976	38,700	38,800	2,290	2,213	2,366	44,700	44,800	2,680	2,603	2,756
32,800	32,900	1,906	1,830	1,982	38,800	38,900	2,296	2,220	2,372	44,800	44,900	2,686	2,610	2,762
32,900	33,000	1,913	1,836	1,989	38,900	39,000	2,303	2,226	2,379	44,900	45,000	2,693	2,616	2,769
<b>33,000</b>					<b>39,000</b>					<b>45,000</b>				
33,000	33,100	1,919	1,843	1,995	39,000	39,100	2,309	2,233	2,385	45,000	45,100	2,699	2,623	2,775
33,100	33,200	1,926	1,849	2,002	39,100	39,200	2,316	2,239	2,392	45,100	45,200	2,706	2,629	2,782
33,200	33,300	1,932	1,856	2,008	39,200	39,300	2,322	2,246	2,398	45,200	45,300	2,712	2,636	2,788
33,300	33,400	1,939	1,862	2,015	39,300	39,400	2,329	2,252	2,405	45,300	45,400	2,719	2,642	2,795
33,400	33,500	1,945	1,869	2,021	39,400	39,500	2,335	2,259	2,411	45,400	45,500	2,725	2,649	2,801
33,500	33,600	1,952	1,875	2,028	39,500	39,600	2,342	2,265	2,418	45,500	45,600	2,732	2,655	2,808
33,600	33,700	1,958	1,882	2,034	39,600	39,700	2,348	2,272	2,424	45,600	45,700	2,738	2,662	2,814
33,700	33,800	1,965	1,888	2,041	39,700	39,800	2,355	2,278	2,431	45,700	45,800	2,745	2,668	2,821
33,800	33,900	1,971	1,895	2,047	39,800	39,900	2,361	2,285	2,437	45,800	45,900	2,751	2,675	2,827
33,900	34,000	1,978	1,901	2,054	39,900	40,000	2,368	2,291	2,444	45,900	46,000	2,758	2,681	2,834
<b>34,000</b>					<b>40,000</b>					<b>46,000</b>				
34,000	34,100	1,984	1,908	2,060	40,000	40,100	2,374	2,298	2,450	46,000	46,100	2,764	2,688	2,840
34,100	34,200	1,991	1,914	2,067	40,100	40,200	2,381	2,304	2,457	46,100	46,200	2,771	2,694	2,847
34,200	34,300	1,997	1,921	2,073	40,200	40,300	2,387	2,311	2,463	46,200	46,300	2,777	2,701	2,853
34,300	34,400	2,004	1,927	2,080	40,300	40,400	2,394	2,317	2,470	46,300	46,400	2,784	2,707	2,860
34,400	34,500	2,010	1,934	2,086	40,400	40,500	2,400	2,324	2,476	46,400	46,500	2,790	2,714	2,866
34,500	34,600	2,017	1,940	2,093	40,500	40,600	2,407	2,330	2,483	46,500	46,600	2,797	2,720	2,873
34,600	34,700	2,023	1,947	2,099	40,600	40,700	2,413	2,337	2,489	46,600	46,700	2,803	2,727	2,879
34,700	34,800	2,030	1,953	2,106	40,700	40,800	2,420	2,343	2,496	46,700	46,800	2,810	2,733	2,886
34,800	34,900	2,036	1,960	2,112	40,800	40,900	2,426	2,350	2,502	46,800	46,900	2,816	2,740	2,892
34,900	35,000	2,043	1,966	2,119	40,900	41,000	2,433	2,356	2,509	46,900	47,000	2,823	2,746	2,899

If line 18 (Taxable income) is –		And you are –			If line 18 (Taxable income) is –		And you are –			If line 18 (Taxable income) is –		And you are –		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
		Your tax is –					Your tax is –					Your tax is –		
<b>47,000</b>					<b>53,000</b>					<b>59,000</b>				
47,000	47,100	2,829	2,753	2,905	53,000	53,100	3,219	3,143	3,295	59,000	59,100	3,609	3,533	3,685
47,100	47,200	2,836	2,759	2,912	53,100	53,200	3,226	3,149	3,302	59,100	59,200	3,616	3,539	3,692
47,200	47,300	2,842	2,766	2,918	53,200	53,300	3,232	3,156	3,308	59,200	59,300	3,622	3,546	3,698
47,300	47,400	2,849	2,772	2,925	53,300	53,400	3,239	3,162	3,315	59,300	59,400	3,629	3,552	3,705
47,400	47,500	2,855	2,779	2,931	53,400	53,500	3,245	3,169	3,321	59,400	59,500	3,635	3,559	3,711
47,500	47,600	2,862	2,785	2,938	53,500	53,600	3,252	3,175	3,328	59,500	59,600	3,642	3,565	3,718
47,600	47,700	2,868	2,792	2,944	53,600	53,700	3,258	3,182	3,334	59,600	59,700	3,648	3,572	3,724
47,700	47,800	2,875	2,798	2,951	53,700	53,800	3,265	3,188	3,341	59,700	59,800	3,655	3,578	3,731
47,800	47,900	2,881	2,805	2,957	53,800	53,900	3,271	3,195	3,347	59,800	59,900	3,661	3,585	3,737
47,900	48,000	2,888	2,811	2,964	53,900	54,000	3,278	3,201	3,354	59,900	60,000	3,668	3,591	3,744
<b>48,000</b>					<b>54,000</b>					<b>60,000</b>				
48,000	48,100	2,894	2,818	2,970	54,000	54,100	3,284	3,208	3,360	60,000	60,100	3,674	3,598	3,750
48,100	48,200	2,901	2,824	2,977	54,100	54,200	3,291	3,214	3,367	60,100	60,200	3,681	3,604	3,757
48,200	48,300	2,907	2,831	2,983	54,200	54,300	3,297	3,221	3,373	60,200	60,300	3,687	3,611	3,763
48,300	48,400	2,914	2,837	2,990	54,300	54,400	3,304	3,227	3,380	60,300	60,400	3,694	3,617	3,770
48,400	48,500	2,920	2,844	2,996	54,400	54,500	3,310	3,234	3,386	60,400	60,500	3,700	3,624	3,776
48,500	48,600	2,927	2,850	3,003	54,500	54,600	3,317	3,240	3,393	60,500	60,600	3,707	3,630	3,783
48,600	48,700	2,933	2,857	3,009	54,600	54,700	3,323	3,247	3,399	60,600	60,700	3,713	3,637	3,789
48,700	48,800	2,940	2,863	3,016	54,700	54,800	3,330	3,253	3,406	60,700	60,800	3,720	3,643	3,796
48,800	48,900	2,946	2,870	3,022	54,800	54,900	3,336	3,260	3,412	60,800	60,900	3,726	3,650	3,802
48,900	49,000	2,953	2,876	3,029	54,900	55,000	3,343	3,266	3,419	60,900	61,000	3,733	3,656	3,809
<b>49,000</b>					<b>55,000</b>					<b>61,000</b>				
49,000	49,100	2,959	2,883	3,035	55,000	55,100	3,349	3,273	3,425	61,000	61,100	3,739	3,663	3,815
49,100	49,200	2,966	2,889	3,042	55,100	55,200	3,356	3,279	3,432	61,100	61,200	3,746	3,669	3,822
49,200	49,300	2,972	2,896	3,048	55,200	55,300	3,362	3,286	3,438	61,200	61,300	3,752	3,676	3,828
49,300	49,400	2,979	2,902	3,055	55,300	55,400	3,369	3,292	3,445	61,300	61,400	3,759	3,682	3,835
49,400	49,500	2,985	2,909	3,061	55,400	55,500	3,375	3,299	3,451	61,400	61,500	3,765	3,689	3,841
49,500	49,600	2,992	2,915	3,068	55,500	55,600	3,382	3,305	3,458	61,500	61,600	3,772	3,695	3,848
49,600	49,700	2,998	2,922	3,074	55,600	55,700	3,388	3,312	3,464	61,600	61,700	3,778	3,702	3,854
49,700	49,800	3,005	2,928	3,081	55,700	55,800	3,395	3,318	3,471	61,700	61,800	3,785	3,708	3,861
49,800	49,900	3,011	2,935	3,087	55,800	55,900	3,401	3,325	3,477	61,800	61,900	3,791	3,715	3,867
49,900	50,000	3,018	2,941	3,094	55,900	56,000	3,408	3,331	3,484	61,900	62,000	3,798	3,721	3,874
<b>50,000</b>					<b>56,000</b>					<b>62,000</b>				
50,000	50,100	3,024	2,948	3,100	56,000	56,100	3,414	3,338	3,490	62,000	62,100	3,804	3,728	3,880
50,100	50,200	3,031	2,954	3,107	56,100	56,200	3,421	3,344	3,497	62,100	62,200	3,811	3,734	3,887
50,200	50,300	3,037	2,961	3,113	56,200	56,300	3,427	3,351	3,503	62,200	62,300	3,817	3,741	3,893
50,300	50,400	3,044	2,967	3,120	56,300	56,400	3,434	3,357	3,510	62,300	62,400	3,824	3,747	3,900
50,400	50,500	3,050	2,974	3,126	56,400	56,500	3,440	3,364	3,516	62,400	62,500	3,830	3,754	3,906
50,500	50,600	3,057	2,980	3,133	56,500	56,600	3,447	3,370	3,523	62,500	62,600	3,837	3,760	3,913
50,600	50,700	3,063	2,987	3,139	56,600	56,700	3,453	3,377	3,529	62,600	62,700	3,843	3,767	3,919
50,700	50,800	3,070	2,993	3,146	56,700	56,800	3,460	3,383	3,536	62,700	62,800	3,850	3,773	3,926
50,800	50,900	3,076	3,000	3,152	56,800	56,900	3,466	3,390	3,542	62,800	62,900	3,856	3,780	3,932
50,900	51,000	3,083	3,006	3,159	56,900	57,000	3,473	3,396	3,549	62,900	63,000	3,863	3,786	3,939
<b>51,000</b>					<b>57,000</b>					<b>63,000</b>				
51,000	51,100	3,089	3,013	3,165	57,000	57,100	3,479	3,403	3,555	63,000	63,100	3,869	3,793	3,945
51,100	51,200	3,096	3,019	3,172	57,100	57,200	3,486	3,409	3,562	63,100	63,200	3,876	3,799	3,952
51,200	51,300	3,102	3,026	3,178	57,200	57,300	3,492	3,416	3,568	63,200	63,300	3,882	3,806	3,958
51,300	51,400	3,109	3,032	3,185	57,300	57,400	3,499	3,422	3,575	63,300	63,400	3,889	3,812	3,965
51,400	51,500	3,115	3,039	3,191	57,400	57,500	3,505	3,429	3,581	63,400	63,500	3,895	3,819	3,971
51,500	51,600	3,122	3,045	3,198	57,500	57,600	3,512	3,435	3,588	63,500	63,600	3,902	3,825	3,978
51,600	51,700	3,128	3,052	3,204	57,600	57,700	3,518	3,442	3,594	63,600	63,700	3,908	3,832	3,984
51,700	51,800	3,135	3,058	3,211	57,700	57,800	3,525	3,448	3,601	63,700	63,800	3,915	3,838	3,991
51,800	51,900	3,141	3,065	3,217	57,800	57,900	3,531	3,455	3,607	63,800	63,900	3,921	3,845	3,997
51,900	52,000	3,148	3,071	3,224	57,900	58,000	3,538	3,461	3,614	63,900	64,000	3,928	3,851	4,004
<b>52,000</b>					<b>58,000</b>					<b>64,000</b>				
52,000	52,100	3,154	3,078	3,230	58,000	58,100	3,544	3,468	3,620	64,000	64,100	3,934	3,858	4,010
52,100	52,200	3,161	3,084	3,237	58,100	58,200	3,551	3,474	3,627	64,100	64,200	3,941	3,864	4,017
52,200	52,300	3,167	3,091	3,243	58,200	58,300	3,557	3,481	3,633	64,200	64,300	3,947	3,871	4,023
52,300	52,400	3,174	3,097	3,250	58,300	58,400	3,564	3,487	3,640	64,300	64,400	3,954	3,877	4,030
52,400	52,500	3,180	3,104	3,256	58,400	58,500	3,570	3,494	3,646	64,400	64,500	3,960	3,884	4,036
52,500	52,600	3,187	3,110	3,263	58,500	58,600	3,577	3,500	3,653	64,500	64,600	3,967	3,890	4,043
52,600	52,700	3,193	3,117	3,269	58,600	58,700	3,583	3,507	3,659	64,600	64,700	3,973	3,897	4,049
52,700	52,800	3,200	3,123	3,276	58,700	58,800	3,590	3,513	3,666	64,700	64,800	3,980	3,903	4,056
52,800	52,900	3,206	3,130	3,282	58,800	58,900	3,596	3,520	3,672	64,800	64,900	3,986	3,910	4,062
52,900	53,000	3,213	3,136	3,289	58,900	59,000	3,603	3,526	3,679	64,900	65,000	3,993	3,916	4,069

If line 18 (Taxable income) is –		And you are –			If line 18 (Taxable income) is –		And you are –			If line 18 (Taxable income) is –		And you are –		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
Your tax is –		Your tax is –			Your tax is –		Your tax is –			Your tax is –		Your tax is –		
<b>65,000</b>					<b>71,000</b>					<b>77,000</b>				
65,000	65,100	3,999	3,923	4,075	71,000	71,100	4,389	4,313	4,465	77,000	77,100	4,779	4,703	4,855
65,100	65,200	4,006	3,929	4,082	71,100	71,200	4,396	4,319	4,472	77,100	77,200	4,786	4,709	4,862
65,200	65,300	4,012	3,936	4,088	71,200	71,300	4,402	4,326	4,478	77,200	77,300	4,792	4,716	4,868
65,300	65,400	4,019	3,942	4,095	71,300	71,400	4,409	4,332	4,485	77,300	77,400	4,799	4,722	4,875
65,400	65,500	4,025	3,949	4,101	71,400	71,500	4,415	4,339	4,491	77,400	77,500	4,805	4,729	4,881
65,500	65,600	4,032	3,955	4,108	71,500	71,600	4,422	4,345	4,498	77,500	77,600	4,812	4,735	4,888
65,600	65,700	4,038	3,962	4,114	71,600	71,700	4,428	4,352	4,504	77,600	77,700	4,818	4,742	4,894
65,700	65,800	4,045	3,968	4,121	71,700	71,800	4,435	4,358	4,511	77,700	77,800	4,825	4,748	4,901
65,800	65,900	4,051	3,975	4,127	71,800	71,900	4,441	4,365	4,517	77,800	77,900	4,831	4,755	4,907
65,900	66,000	4,058	3,981	4,134	71,900	72,000	4,448	4,371	4,524	77,900	78,000	4,838	4,761	4,914
<b>66,000</b>					<b>72,000</b>					<b>78,000</b>				
66,000	66,100	4,064	3,988	4,140	72,000	72,100	4,454	4,378	4,530	78,000	78,100	4,844	4,768	4,920
66,100	66,200	4,071	3,994	4,147	72,100	72,200	4,461	4,384	4,537	78,100	78,200	4,851	4,774	4,927
66,200	66,300	4,077	4,001	4,153	72,200	72,300	4,467	4,391	4,543	78,200	78,300	4,857	4,781	4,933
66,300	66,400	4,084	4,007	4,160	72,300	72,400	4,474	4,397	4,550	78,300	78,400	4,864	4,787	4,940
66,400	66,500	4,090	4,014	4,166	72,400	72,500	4,480	4,404	4,556	78,400	78,500	4,870	4,794	4,946
66,500	66,600	4,097	4,020	4,173	72,500	72,600	4,487	4,410	4,563	78,500	78,600	4,877	4,800	4,953
66,600	66,700	4,103	4,027	4,179	72,600	72,700	4,493	4,417	4,569	78,600	78,700	4,883	4,807	4,959
66,700	66,800	4,110	4,033	4,186	72,700	72,800	4,500	4,423	4,576	78,700	78,800	4,890	4,813	4,966
66,800	66,900	4,116	4,040	4,192	72,800	72,900	4,506	4,430	4,582	78,800	78,900	4,896	4,820	4,972
66,900	67,000	4,123	4,046	4,199	72,900	73,000	4,513	4,436	4,589	78,900	79,000	4,903	4,826	4,979
<b>67,000</b>					<b>73,000</b>					<b>79,000</b>				
67,000	67,100	4,129	4,053	4,205	73,000	73,100	4,519	4,443	4,595	79,000	79,100	4,909	4,833	4,985
67,100	67,200	4,136	4,059	4,212	73,100	73,200	4,526	4,449	4,602	79,100	79,200	4,916	4,839	4,992
67,200	67,300	4,142	4,066	4,218	73,200	73,300	4,532	4,456	4,608	79,200	79,300	4,922	4,846	4,998
67,300	67,400	4,149	4,072	4,225	73,300	73,400	4,539	4,462	4,615	79,300	79,400	4,929	4,852	5,005
67,400	67,500	4,155	4,079	4,231	73,400	73,500	4,545	4,469	4,621	79,400	79,500	4,935	4,859	5,011
67,500	67,600	4,162	4,085	4,238	73,500	73,600	4,552	4,475	4,628	79,500	79,600	4,942	4,865	5,018
67,600	67,700	4,168	4,092	4,244	73,600	73,700	4,558	4,482	4,634	79,600	79,700	4,948	4,872	5,024
67,700	67,800	4,175	4,098	4,251	73,700	73,800	4,565	4,488	4,641	79,700	79,800	4,955	4,878	5,031
67,800	67,900	4,181	4,105	4,257	73,800	73,900	4,571	4,495	4,647	79,800	79,900	4,961	4,885	5,037
67,900	68,000	4,188	4,111	4,264	73,900	74,000	4,578	4,501	4,654	79,900	80,000	4,968	4,891	5,044
<b>68,000</b>					<b>74,000</b>					<b>80,000</b>				
68,000	68,100	4,194	4,118	4,270	74,000	74,100	4,584	4,508	4,660	80,000	80,100	4,974	4,898	5,050
68,100	68,200	4,201	4,124	4,277	74,100	74,200	4,591	4,514	4,667	80,100	80,200	4,981	4,904	5,057
68,200	68,300	4,207	4,131	4,283	74,200	74,300	4,597	4,521	4,673	80,200	80,300	4,987	4,911	5,063
68,300	68,400	4,214	4,137	4,290	74,300	74,400	4,604	4,527	4,680	80,300	80,400	4,994	4,917	5,070
68,400	68,500	4,220	4,144	4,296	74,400	74,500	4,610	4,534	4,686	80,400	80,500	5,000	4,924	5,076
68,500	68,600	4,227	4,150	4,303	74,500	74,600	4,617	4,540	4,693	80,500	80,600	5,007	4,930	5,083
68,600	68,700	4,233	4,157	4,309	74,600	74,700	4,623	4,547	4,699	80,600	80,700	5,013	4,937	5,089
68,700	68,800	4,240	4,163	4,316	74,700	74,800	4,630	4,553	4,706	80,700	80,800	5,020	4,943	5,096
68,800	68,900	4,246	4,170	4,322	74,800	74,900	4,636	4,560	4,712	80,800	80,900	5,026	4,950	5,102
68,900	69,000	4,253	4,176	4,329	74,900	75,000	4,643	4,566	4,719	80,900	81,000	5,033	4,956	5,109
<b>69,000</b>					<b>75,000</b>					<b>81,000</b>				
69,000	69,100	4,259	4,183	4,335	75,000	75,100	4,649	4,573	4,725	81,000	81,100	5,039	4,963	5,115
69,100	69,200	4,266	4,189	4,342	75,100	75,200	4,656	4,579	4,732	81,100	81,200	5,046	4,969	5,122
69,200	69,300	4,272	4,196	4,348	75,200	75,300	4,662	4,586	4,738	81,200	81,300	5,052	4,976	5,128
69,300	69,400	4,279	4,202	4,355	75,300	75,400	4,669	4,592	4,745	81,300	81,400	5,059	4,982	5,135
69,400	69,500	4,285	4,209	4,361	75,400	75,500	4,675	4,599	4,751	81,400	81,500	5,065	4,989	5,141
69,500	69,600	4,292	4,215	4,368	75,500	75,600	4,682	4,605	4,758	81,500	81,600	5,072	4,995	5,148
69,600	69,700	4,298	4,222	4,374	75,600	75,700	4,688	4,612	4,764	81,600	81,700	5,078	5,002	5,154
69,700	69,800	4,305	4,228	4,381	75,700	75,800	4,695	4,618	4,771	81,700	81,800	5,085	5,008	5,161
69,800	69,900	4,311	4,235	4,387	75,800	75,900	4,701	4,625	4,777	81,800	81,900	5,091	5,015	5,167
69,900	70,000	4,318	4,241	4,394	75,900	76,000	4,708	4,631	4,784	81,900	82,000	5,098	5,021	5,174
<b>70,000</b>					<b>76,000</b>					<b>82,000</b>				
70,000	70,100	4,324	4,248	4,400	76,000	76,100	4,714	4,638	4,790	82,000	82,100	5,104	5,028	5,180
70,100	70,200	4,331	4,254	4,407	76,100	76,200	4,721	4,644	4,797	82,100	82,200	5,111	5,034	5,187
70,200	70,300	4,337	4,261	4,413	76,200	76,300	4,727	4,651	4,803	82,200	82,300	5,117	5,041	5,193
70,300	70,400	4,344	4,267	4,420	76,300	76,400	4,734	4,657	4,810	82,300	82,400	5,124	5,047	5,200
70,400	70,500	4,350	4,274	4,426	76,400	76,500	4,740	4,664	4,816	82,400	82,500	5,130	5,054	5,206
70,500	70,600	4,357	4,280	4,433	76,500	76,600	4,747	4,670	4,823	82,500	82,600	5,137	5,060	5,213
70,600	70,700	4,363	4,287	4,439	76,600	76,700	4,753	4,677	4,829	82,600	82,700	5,143	5,067	5,219
70,700	70,800	4,370	4,293	4,446	76,700	76,800	4,760	4,683	4,836	82,700	82,800	5,150	5,073	5,226
70,800	70,900	4,376	4,300	4,452	76,800	76,900	4,766	4,690	4,842	82,800	82,900	5,156	5,080	5,232
70,900	71,000	4,383	4,306	4,459	76,900	77,000	4,773	4,696	4,849	82,900	83,000	5,163	5,086	5,239

If line 18 (Taxable income) is –		And you are –			If line 18 (Taxable income) is –		And you are –			If line 18 (Taxable income) is –		And you are –		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
		Your tax is –					Your tax is –					Your tax is –		
<b>83,000</b>					<b>89,000</b>					<b>95,000</b>				
<b>83,000</b>	<b>83,100</b>	5,169	5,093	5,245	<b>89,000</b>	<b>89,100</b>	5,559	5,483	5,635	<b>95,000</b>	<b>95,100</b>	5,949	5,873	6,025
<b>83,100</b>	<b>83,200</b>	5,176	5,099	5,252	<b>89,100</b>	<b>89,200</b>	5,566	5,489	5,642	<b>95,100</b>	<b>95,200</b>	5,956	5,879	6,032
<b>83,200</b>	<b>83,300</b>	5,182	5,106	5,258	<b>89,200</b>	<b>89,300</b>	5,572	5,496	5,648	<b>95,200</b>	<b>95,300</b>	5,962	5,886	6,038
<b>83,300</b>	<b>83,400</b>	5,189	5,112	5,265	<b>89,300</b>	<b>89,400</b>	5,579	5,502	5,655	<b>95,300</b>	<b>95,400</b>	5,969	5,892	6,045
<b>83,400</b>	<b>83,500</b>	5,195	5,119	5,271	<b>89,400</b>	<b>89,500</b>	5,585	5,509	5,661	<b>95,400</b>	<b>95,500</b>	5,975	5,899	6,051
<b>83,500</b>	<b>83,600</b>	5,202	5,125	5,278	<b>89,500</b>	<b>89,600</b>	5,592	5,515	5,668	<b>95,500</b>	<b>95,600</b>	5,982	5,905	6,058
<b>83,600</b>	<b>83,700</b>	5,208	5,132	5,284	<b>89,600</b>	<b>89,700</b>	5,598	5,522	5,674	<b>95,600</b>	<b>95,700</b>	5,988	5,912	6,064
<b>83,700</b>	<b>83,800</b>	5,215	5,138	5,291	<b>89,700</b>	<b>89,800</b>	5,605	5,528	5,681	<b>95,700</b>	<b>95,800</b>	5,995	5,918	6,071
<b>83,800</b>	<b>83,900</b>	5,221	5,145	5,297	<b>89,800</b>	<b>89,900</b>	5,611	5,535	5,687	<b>95,800</b>	<b>95,900</b>	6,001	5,925	6,077
<b>83,900</b>	<b>84,000</b>	5,228	5,151	5,304	<b>89,900</b>	<b>90,000</b>	5,618	5,541	5,694	<b>95,900</b>	<b>96,000</b>	6,008	5,931	6,084
<b>84,000</b>					<b>90,000</b>					<b>96,000</b>				
<b>84,000</b>	<b>84,100</b>	5,234	5,158	5,310	<b>90,000</b>	<b>90,100</b>	5,624	5,548	5,700	<b>96,000</b>	<b>96,100</b>	6,014	5,938	6,090
<b>84,100</b>	<b>84,200</b>	5,241	5,164	5,317	<b>90,100</b>	<b>90,200</b>	5,631	5,554	5,707	<b>96,100</b>	<b>96,200</b>	6,021	5,944	6,097
<b>84,200</b>	<b>84,300</b>	5,247	5,171	5,323	<b>90,200</b>	<b>90,300</b>	5,637	5,561	5,713	<b>96,200</b>	<b>96,300</b>	6,027	5,951	6,103
<b>84,300</b>	<b>84,400</b>	5,254	5,177	5,330	<b>90,300</b>	<b>90,400</b>	5,644	5,567	5,720	<b>96,300</b>	<b>96,400</b>	6,034	5,957	6,110
<b>84,400</b>	<b>84,500</b>	5,260	5,184	5,336	<b>90,400</b>	<b>90,500</b>	5,650	5,574	5,726	<b>96,400</b>	<b>96,500</b>	6,040	5,964	6,116
<b>84,500</b>	<b>84,600</b>	5,267	5,190	5,343	<b>90,500</b>	<b>90,600</b>	5,657	5,580	5,733	<b>96,500</b>	<b>96,600</b>	6,047	5,970	6,123
<b>84,600</b>	<b>84,700</b>	5,273	5,197	5,349	<b>90,600</b>	<b>90,700</b>	5,663	5,587	5,739	<b>96,600</b>	<b>96,700</b>	6,053	5,977	6,129
<b>84,700</b>	<b>84,800</b>	5,280	5,203	5,356	<b>90,700</b>	<b>90,800</b>	5,670	5,593	5,746	<b>96,700</b>	<b>96,800</b>	6,060	5,983	6,136
<b>84,800</b>	<b>84,900</b>	5,286	5,210	5,362	<b>90,800</b>	<b>90,900</b>	5,676	5,600	5,752	<b>96,800</b>	<b>96,900</b>	6,066	5,990	6,142
<b>84,900</b>	<b>85,000</b>	5,293	5,216	5,369	<b>90,900</b>	<b>91,000</b>	5,683	5,606	5,759	<b>96,900</b>	<b>97,000</b>	6,073	5,996	6,149
<b>85,000</b>					<b>91,000</b>					<b>97,000</b>				
<b>85,000</b>	<b>85,100</b>	5,299	5,223	5,375	<b>91,000</b>	<b>91,100</b>	5,689	5,613	5,765	<b>97,000</b>	<b>97,100</b>	6,079	6,003	6,155
<b>85,100</b>	<b>85,200</b>	5,306	5,229	5,382	<b>91,100</b>	<b>91,200</b>	5,696	5,619	5,772	<b>97,100</b>	<b>97,200</b>	6,086	6,009	6,162
<b>85,200</b>	<b>85,300</b>	5,312	5,236	5,388	<b>91,200</b>	<b>91,300</b>	5,702	5,626	5,778	<b>97,200</b>	<b>97,300</b>	6,092	6,016	6,168
<b>85,300</b>	<b>85,400</b>	5,319	5,242	5,395	<b>91,300</b>	<b>91,400</b>	5,709	5,632	5,785	<b>97,300</b>	<b>97,400</b>	6,099	6,022	6,175
<b>85,400</b>	<b>85,500</b>	5,325	5,249	5,401	<b>91,400</b>	<b>91,500</b>	5,715	5,639	5,791	<b>97,400</b>	<b>97,500</b>	6,105	6,029	6,181
<b>85,500</b>	<b>85,600</b>	5,332	5,255	5,408	<b>91,500</b>	<b>91,600</b>	5,722	5,645	5,798	<b>97,500</b>	<b>97,600</b>	6,112	6,035	6,188
<b>85,600</b>	<b>85,700</b>	5,338	5,262	5,414	<b>91,600</b>	<b>91,700</b>	5,728	5,652	5,804	<b>97,600</b>	<b>97,700</b>	6,118	6,042	6,194
<b>85,700</b>	<b>85,800</b>	5,345	5,268	5,421	<b>91,700</b>	<b>91,800</b>	5,735	5,658	5,811	<b>97,700</b>	<b>97,800</b>	6,125	6,048	6,201
<b>85,800</b>	<b>85,900</b>	5,351	5,275	5,427	<b>91,800</b>	<b>91,900</b>	5,741	5,665	5,817	<b>97,800</b>	<b>97,900</b>	6,131	6,055	6,207
<b>85,900</b>	<b>86,000</b>	5,358	5,281	5,434	<b>91,900</b>	<b>92,000</b>	5,748	5,671	5,824	<b>97,900</b>	<b>98,000</b>	6,138	6,061	6,214
<b>86,000</b>					<b>92,000</b>					<b>98,000</b>				
<b>86,000</b>	<b>86,100</b>	5,364	5,288	5,440	<b>92,000</b>	<b>92,100</b>	5,754	5,678	5,830	<b>98,000</b>	<b>98,100</b>	6,144	6,068	6,220
<b>86,100</b>	<b>86,200</b>	5,371	5,294	5,447	<b>92,100</b>	<b>92,200</b>	5,761	5,684	5,837	<b>98,100</b>	<b>98,200</b>	6,151	6,074	6,227
<b>86,200</b>	<b>86,300</b>	5,377	5,301	5,453	<b>92,200</b>	<b>92,300</b>	5,767	5,691	5,843	<b>98,200</b>	<b>98,300</b>	6,157	6,081	6,233
<b>86,300</b>	<b>86,400</b>	5,384	5,307	5,460	<b>92,300</b>	<b>92,400</b>	5,774	5,697	5,850	<b>98,300</b>	<b>98,400</b>	6,164	6,087	6,240
<b>86,400</b>	<b>86,500</b>	5,390	5,314	5,466	<b>92,400</b>	<b>92,500</b>	5,780	5,704	5,856	<b>98,400</b>	<b>98,500</b>	6,170	6,094	6,246
<b>86,500</b>	<b>86,600</b>	5,397	5,320	5,473	<b>92,500</b>	<b>92,600</b>	5,787	5,710	5,863	<b>98,500</b>	<b>98,600</b>	6,177	6,100	6,253
<b>86,600</b>	<b>86,700</b>	5,403	5,327	5,479	<b>92,600</b>	<b>92,700</b>	5,793	5,717	5,869	<b>98,600</b>	<b>98,700</b>	6,183	6,107	6,259
<b>86,700</b>	<b>86,800</b>	5,410	5,333	5,486	<b>92,700</b>	<b>92,800</b>	5,800	5,723	5,876	<b>98,700</b>	<b>98,800</b>	6,190	6,113	6,266
<b>86,800</b>	<b>86,900</b>	5,416	5,340	5,492	<b>92,800</b>	<b>92,900</b>	5,806	5,730	5,882	<b>98,800</b>	<b>98,900</b>	6,196	6,120	6,272
<b>86,900</b>	<b>87,000</b>	5,423	5,346	5,499	<b>92,900</b>	<b>93,000</b>	5,813	5,736	5,889	<b>98,900</b>	<b>99,000</b>	6,203	6,126	6,279
<b>87,000</b>					<b>93,000</b>					<b>99,000</b>				
<b>87,000</b>	<b>87,100</b>	5,429	5,353	5,505	<b>93,000</b>	<b>93,100</b>	5,819	5,743	5,895	<b>99,000</b>	<b>99,100</b>	6,209	6,133	6,285
<b>87,100</b>	<b>87,200</b>	5,436	5,359	5,512	<b>93,100</b>	<b>93,200</b>	5,826	5,749	5,902	<b>99,100</b>	<b>99,200</b>	6,216	6,139	6,292
<b>87,200</b>	<b>87,300</b>	5,442	5,366	5,518	<b>93,200</b>	<b>93,300</b>	5,832	5,756	5,908	<b>99,200</b>	<b>99,300</b>	6,222	6,146	6,298
<b>87,300</b>	<b>87,400</b>	5,449	5,372	5,525	<b>93,300</b>	<b>93,400</b>	5,839	5,762	5,915	<b>99,300</b>	<b>99,400</b>	6,229	6,152	6,305
<b>87,400</b>	<b>87,500</b>	5,455	5,379	5,531	<b>93,400</b>	<b>93,500</b>	5,845	5,769	5,921	<b>99,400</b>	<b>99,500</b>	6,235	6,159	6,311
<b>87,500</b>	<b>87,600</b>	5,462	5,385	5,538	<b>93,500</b>	<b>93,600</b>	5,852	5,775	5,928	<b>99,500</b>	<b>99,600</b>	6,242	6,165	6,318
<b>87,600</b>	<b>87,700</b>	5,468	5,392	5,544	<b>93,600</b>	<b>93,700</b>	5,858	5,782	5,934	<b>99,600</b>	<b>99,700</b>	6,248	6,172	6,324
<b>87,700</b>	<b>87,800</b>	5,475	5,398	5,551	<b>93,700</b>	<b>93,800</b>	5,865	5,788	5,941	<b>99,700</b>	<b>99,800</b>	6,255	6,178	6,331
<b>87,800</b>	<b>87,900</b>	5,481	5,405	5,557	<b>93,800</b>	<b>93,900</b>	5,871	5,795	5,947	<b>99,800</b>	<b>99,900</b>	6,261	6,185	6,337
<b>87,900</b>	<b>88,000</b>	5,488	5,411	5,564	<b>93,900</b>	<b>94,000</b>	5,878	5,801	5,954	<b>99,900</b>	<b>100,000</b>	6,268	6,191	6,344
<b>88,000</b>					<b>94,000</b>									
<b>88,000</b>	<b>88,100</b>	5,494	5,418	5,570	<b>94,000</b>	<b>94,100</b>	5,884	5,808	5,960					
<b>88,100</b>	<b>88,200</b>	5,501	5,424	5,577	<b>94,100</b>	<b>94,200</b>	5,891	5,814	5,967					
<b>88,200</b>	<b>88,300</b>	5,507	5,431	5,583	<b>94,200</b>	<b>94,300</b>	5,897	5,821	5,973					
<b>88,300</b>	<b>88,400</b>	5,514	5,437	5,590	<b>94,300</b>	<b>94,400</b>	5,904	5,827	5,980					
<b>88,400</b>	<b>88,500</b>	5,520	5,444	5,596	<b>94,400</b>	<b>94,500</b>	5,910	5,834	5,986					
<b>88,500</b>	<b>88,600</b>	5,527	5,450	5,603	<b>94,500</b>	<b>94,600</b>	5,917	5,840	5,993					
<b>88,600</b>	<b>88,700</b>	5,533	5,457	5,609	<b>94,600</b>	<b>94,700</b>	5,923	5,847	5,999					
<b>88,700</b>	<b>88,800</b>	5,540	5,463	5,616	<b>94,700</b>	<b>94,800</b>	5,930	5,853	6,006					
<b>88,800</b>	<b>88,900</b>	5,546	5,470	5,622	<b>94,800</b>	<b>94,900</b>	5,936	5,860	6,012					
<b>88,900</b>	<b>89,000</b>	5,553	5,476	5,629	<b>94,900</b>	<b>95,000</b>	5,943	5,866	6,019					

**\$100,000 or over –**  
use the  
Tax Computation Worksheet  
on page 44

## 2011 Tax Computation Worksheet – Line 19

**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.

	<b>(a)</b> Fill in the amount from line 18	<b>(b)</b> Multiplication amount	<b>(c)</b> Multiply (a) by (b)	<b>(d)</b> Subtraction amount	<b>(e)</b> Subtract (d) from (c). Fill in the result here and on Form 1, line 19
Taxable income. If line 18 is –					
At least \$100,000 but less than \$152,740	\$	x 6.5% (.065)	\$	\$ 229.05	\$
At least \$152,740 but less than \$224,210	\$	x 6.75% (.0675)	\$	\$ 610.90	\$
\$224,210 or over	\$	x 7.75% (.0775)	\$	\$2,853.00	\$

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

	<b>(a)</b> Fill in the amount from line 18	<b>(b)</b> Multiplication amount	<b>(c)</b> Multiply (a) by (b)	<b>(d)</b> Subtraction amount	<b>(e)</b> Subtract (d) from (c). Fill in the result here and on Form 1, line 19
Taxable income. If line 18 is –					
At least \$100,000 but less than \$203,650	\$	x 6.5% (.065)	\$	\$ 305.51	\$
At least \$203,650 but less than \$298,940	\$	x 6.75% (.0675)	\$	\$ 814.64	\$
\$298,940 or over	\$	x 7.75% (.0775)	\$	\$3,804.04	\$

→ **Section C** – Use if your filing status is **Married filing separately**. Complete the row below.

	<b>(a)</b> Fill in the amount from line 18	<b>(b)</b> Multiplication amount	<b>(c)</b> Multiply (a) by (b)	<b>(d)</b> Subtraction amount	<b>(e)</b> Subtract (d) from (c). Fill in the result here and on Form 1, line 19
Taxable income. If line 18 is –					
At least \$100,000 but less than \$101,820	\$	x 6.5% (.065)	\$	\$ 152.77	\$
At least \$101,820 but less than \$149,470	\$	x 6.75% (.0675)	\$	\$ 407.32	\$
\$149,470 or over	\$	x 7.75% (.0775)	\$	\$1,902.02	\$

## 2011 Standard Deduction Table

Dependents or persons filing short-period returns or excluding income from U.S. Possessions, see page 22.

If your income (line 14 of Form 1) is –		And you are –				If your income (line 14 of Form 1) is –		And you are –			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
		Your standard deduction is–						Your standard deduction is–			
0	9,040	9,410	16,940	8,050	12,150	32,000	32,500	7,167	14,327	3,460	7,942
9,040	9,500	9,410	16,940	8,005	12,150	32,500	33,000	7,107	14,228	3,361	7,829
9,500	10,000	9,410	16,940	7,910	12,150	33,000	33,500	7,047	14,130	3,262	7,717
10,000	10,500	9,410	16,940	7,811	12,150	33,500	34,000	6,987	14,031	3,163	7,604
10,500	11,000	9,410	16,940	7,712	12,150	34,000	34,500	6,927	13,932	3,064	7,492
						34,500	35,000	6,867	13,833	2,965	7,379
11,000	11,500	9,410	16,940	7,613	12,150	35,000	35,500	6,807	13,734	2,866	7,266
11,500	12,000	9,410	16,940	7,514	12,150	35,500	36,000	6,747	13,635	2,767	7,154
12,000	12,500	9,410	16,940	7,415	12,150	36,000	36,500	6,687	13,536	2,668	7,041
12,500	13,000	9,410	16,940	7,316	12,150	36,500	37,000	6,627	13,437	2,570	6,929
13,000	13,500	9,410	16,940	7,217	12,150	37,000	37,500	6,567	13,338	2,471	6,816
13,500	14,000	9,387	16,940	7,118	12,107	37,500	38,000	6,507	13,240	2,372	6,704
14,000	14,500	9,327	16,940	7,020	11,995	38,000	38,500	6,447	13,141	2,273	6,591
14,500	15,000	9,267	16,940	6,921	11,882	38,500	39,000	6,387	13,042	2,174	6,478
15,000	15,500	9,207	16,940	6,822	11,769	39,000	39,500	6,327	12,943	2,075	6,366
15,500	16,000	9,147	16,940	6,723	11,657	39,500	40,000	6,267	12,844	1,976	6,267
16,000	16,500	9,087	16,940	6,624	11,544	40,000	40,500	6,207	12,745	1,877	6,207
16,500	17,000	9,027	16,940	6,525	11,432	40,500	41,000	6,147	12,646	1,778	6,147
17,000	17,500	8,967	16,940	6,426	11,319	41,000	41,500	6,087	12,547	1,680	6,087
17,500	18,000	8,907	16,940	6,327	11,207	41,500	42,000	6,027	12,448	1,581	6,027
18,000	18,500	8,847	16,940	6,228	11,094	42,000	42,500	5,967	12,350	1,482	5,967
18,500	19,000	8,787	16,940	6,130	10,981	42,500	43,000	5,907	12,251	1,383	5,907
19,000	19,500	8,727	16,898	6,031	10,869	43,000	43,500	5,847	12,152	1,284	5,847
19,500	20,000	8,667	16,800	5,932	10,756	43,500	44,000	5,787	12,053	1,185	5,787
20,000	20,500	8,607	16,701	5,833	10,644	44,000	44,500	5,727	11,954	1,086	5,727
20,500	21,000	8,547	16,602	5,734	10,531	44,500	45,000	5,667	11,855	987	5,667
21,000	21,500	8,487	16,503	5,635	10,419	45,000	45,500	5,607	11,756	888	5,607
21,500	22,000	8,427	16,404	5,536	10,306	45,500	46,000	5,547	11,657	789	5,547
22,000	22,500	8,367	16,305	5,437	10,193	46,000	46,500	5,487	11,558	691	5,487
22,500	23,000	8,307	16,206	5,338	10,081	46,500	47,000	5,427	11,460	592	5,427
23,000	23,500	8,247	16,107	5,240	9,968	47,000	47,500	5,367	11,361	493	5,367
23,500	24,000	8,187	16,008	5,141	9,856	47,500	48,000	5,307	11,262	394	5,307
24,000	24,500	8,127	15,910	5,042	9,743	48,000	48,500	5,247	11,163	295	5,247
24,500	25,000	8,067	15,811	4,943	9,631	48,500	49,000	5,187	11,064	196	5,187
25,000	25,500	8,007	15,712	4,844	9,518	49,000	49,500	5,127	10,965	97	5,127
25,500	26,000	7,947	15,613	4,745	9,405	49,500	50,000	5,067	10,866	0	5,067
26,000	26,500	7,887	15,514	4,646	9,293	50,000	50,500	5,007	10,767	0	5,007
26,500	27,000	7,827	15,415	4,547	9,180	50,500	51,000	4,947	10,668	0	4,947
27,000	27,500	7,767	15,316	4,448	9,068	51,000	51,500	4,887	10,570	0	4,887
27,500	28,000	7,707	15,217	4,350	8,955	51,500	52,000	4,827	10,471	0	4,827
28,000	28,500	7,647	15,118	4,251	8,843	52,000	52,500	4,767	10,372	0	4,767
28,500	29,000	7,587	15,020	4,152	8,730	52,500	53,000	4,707	10,273	0	4,707
29,000	29,500	7,527	14,921	4,053	8,617	53,000	53,500	4,647	10,174	0	4,647
29,500	30,000	7,467	14,822	3,954	8,505	53,500	54,000	4,587	10,075	0	4,587
30,000	30,500	7,407	14,723	3,855	8,392	54,000	54,500	4,527	9,976	0	4,527
30,500	31,000	7,347	14,624	3,756	8,280	54,500	55,000	4,467	9,877	0	4,467
31,000	31,500	7,287	14,525	3,657	8,167	55,000	55,500	4,407	9,778	0	4,407
31,500	32,000	7,227	14,426	3,558	8,055	55,500	56,000	4,347	9,679	0	4,347

## 2011 Standard Deduction Table (continued from page 45)

If your income (line 14 of Form 1) is –		And you are –				If your income (line 14 of Form 1) is –		And you are –			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
		Your standard deduction is–						Your standard deduction is–			
<b>56,000</b>	<b>56,500</b>	4,287	9,581	0	4,287	<b>81,000</b>	<b>81,500</b>	1,287	4,636	0	1,287
<b>56,500</b>	<b>57,000</b>	4,227	9,482	0	4,227	<b>81,500</b>	<b>82,000</b>	1,227	4,537	0	1,227
<b>57,000</b>	<b>57,500</b>	4,167	9,383	0	4,167	<b>82,000</b>	<b>82,500</b>	1,167	4,438	0	1,167
<b>57,500</b>	<b>58,000</b>	4,107	9,284	0	4,107	<b>82,500</b>	<b>83,000</b>	1,107	4,339	0	1,107
<b>58,000</b>	<b>58,500</b>	4,047	9,185	0	4,047	<b>83,000</b>	<b>83,500</b>	1,047	4,241	0	1,047
<b>58,500</b>	<b>59,000</b>	3,987	9,086	0	3,987	<b>83,500</b>	<b>84,000</b>	987	4,142	0	987
<b>59,000</b>	<b>59,500</b>	3,927	8,987	0	3,927	<b>84,000</b>	<b>84,500</b>	927	4,043	0	927
<b>59,500</b>	<b>60,000</b>	3,867	8,888	0	3,867	<b>84,500</b>	<b>85,000</b>	867	3,944	0	867
<b>60,000</b>	<b>60,500</b>	3,807	8,789	0	3,807	<b>85,000</b>	<b>85,500</b>	807	3,845	0	807
<b>60,500</b>	<b>61,000</b>	3,747	8,691	0	3,747	<b>85,500</b>	<b>86,000</b>	747	3,746	0	747
<b>61,000</b>	<b>61,500</b>	3,687	8,592	0	3,687	<b>86,000</b>	<b>86,500</b>	687	3,647	0	687
<b>61,500</b>	<b>62,000</b>	3,627	8,493	0	3,627	<b>86,500</b>	<b>87,000</b>	627	3,548	0	627
<b>62,000</b>	<b>62,500</b>	3,567	8,394	0	3,567	<b>87,000</b>	<b>87,500</b>	567	3,449	0	567
<b>62,500</b>	<b>63,000</b>	3,507	8,295	0	3,507	<b>87,500</b>	<b>88,000</b>	507	3,351	0	507
<b>63,000</b>	<b>63,500</b>	3,447	8,196	0	3,447	<b>88,000</b>	<b>88,500</b>	447	3,252	0	447
<b>63,500</b>	<b>64,000</b>	3,387	8,097	0	3,387	<b>88,500</b>	<b>89,000</b>	387	3,153	0	387
<b>64,000</b>	<b>64,500</b>	3,327	7,998	0	3,327	<b>89,000</b>	<b>89,500</b>	327	3,054	0	327
<b>64,500</b>	<b>65,000</b>	3,267	7,899	0	3,267	<b>89,500</b>	<b>90,000</b>	267	2,955	0	267
<b>65,000</b>	<b>65,500</b>	3,207	7,801	0	3,207	<b>90,000</b>	<b>90,500</b>	207	2,856	0	207
<b>65,500</b>	<b>66,000</b>	3,147	7,702	0	3,147	<b>90,500</b>	<b>91,000</b>	147	2,757	0	147
<b>66,000</b>	<b>66,500</b>	3,087	7,603	0	3,087	<b>91,000</b>	<b>91,500</b>	87	2,658	0	87
<b>66,500</b>	<b>67,000</b>	3,027	7,504	0	3,027	<b>91,500</b>	<b>92,000</b>	27	2,559	0	27
<b>67,000</b>	<b>67,500</b>	2,967	7,405	0	2,967	<b>92,000</b>	<b>92,500</b>	0	2,461	0	0
<b>67,500</b>	<b>68,000</b>	2,907	7,306	0	2,907	<b>92,500</b>	<b>93,000</b>	0	2,362	0	0
<b>68,000</b>	<b>68,500</b>	2,847	7,207	0	2,847	<b>93,000</b>	<b>93,500</b>	0	2,263	0	0
<b>68,500</b>	<b>69,000</b>	2,787	7,108	0	2,787	<b>93,500</b>	<b>94,000</b>	0	2,164	0	0
<b>69,000</b>	<b>69,500</b>	2,727	7,009	0	2,727	<b>94,000</b>	<b>94,500</b>	0	2,065	0	0
<b>69,500</b>	<b>70,000</b>	2,667	6,911	0	2,667	<b>94,500</b>	<b>95,000</b>	0	1,966	0	0
<b>70,000</b>	<b>70,500</b>	2,607	6,812	0	2,607	<b>95,000</b>	<b>95,500</b>	0	1,867	0	0
<b>70,500</b>	<b>71,000</b>	2,547	6,713	0	2,547	<b>95,500</b>	<b>96,000</b>	0	1,768	0	0
<b>71,000</b>	<b>71,500</b>	2,487	6,614	0	2,487	<b>96,000</b>	<b>96,500</b>	0	1,669	0	0
<b>71,500</b>	<b>72,000</b>	2,427	6,515	0	2,427	<b>96,500</b>	<b>97,000</b>	0	1,571	0	0
<b>72,000</b>	<b>72,500</b>	2,367	6,416	0	2,367	<b>97,000</b>	<b>97,500</b>	0	1,472	0	0
<b>72,500</b>	<b>73,000</b>	2,307	6,317	0	2,307	<b>97,500</b>	<b>98,000</b>	0	1,373	0	0
<b>73,000</b>	<b>73,500</b>	2,247	6,218	0	2,247	<b>98,000</b>	<b>98,500</b>	0	1,274	0	0
<b>73,500</b>	<b>74,000</b>	2,187	6,119	0	2,187	<b>98,500</b>	<b>99,000</b>	0	1,175	0	0
<b>74,000</b>	<b>74,500</b>	2,127	6,021	0	2,127	<b>99,000</b>	<b>99,500</b>	0	1,076	0	0
<b>74,500</b>	<b>75,000</b>	2,067	5,922	0	2,067	<b>99,500</b>	<b>100,000</b>	0	977	0	0
<b>75,000</b>	<b>75,500</b>	2,007	5,823	0	2,007	<b>100,000</b>	<b>100,500</b>	0	878	0	0
<b>75,500</b>	<b>76,000</b>	1,947	5,724	0	1,947	<b>100,500</b>	<b>101,000</b>	0	779	0	0
<b>76,000</b>	<b>76,500</b>	1,887	5,625	0	1,887	<b>101,000</b>	<b>101,500</b>	0	681	0	0
<b>76,500</b>	<b>77,000</b>	1,827	5,526	0	1,827	<b>101,500</b>	<b>102,000</b>	0	582	0	0
<b>77,000</b>	<b>77,500</b>	1,767	5,427	0	1,767	<b>102,000</b>	<b>102,500</b>	0	483	0	0
<b>77,500</b>	<b>78,000</b>	1,707	5,328	0	1,707	<b>102,500</b>	<b>103,000</b>	0	384	0	0
<b>78,000</b>	<b>78,500</b>	1,647	5,229	0	1,647	<b>103,000</b>	<b>103,500</b>	0	285	0	0
<b>78,500</b>	<b>79,000</b>	1,587	5,131	0	1,587	<b>103,500</b>	<b>104,000</b>	0	186	0	0
<b>79,000</b>	<b>79,500</b>	1,527	5,032	0	1,527	<b>104,000</b>	<b>104,500</b>	0	87	0	0
<b>79,500</b>	<b>80,000</b>	1,467	4,933	0	1,467	<b>104,500</b>	<b>104,691</b>	0	19	0	0
<b>80,000</b>	<b>80,500</b>	1,407	4,834	0	1,407	<b>104,691</b>	<b>or over</b>	0	0	0	0
<b>80,500</b>	<b>81,000</b>	1,347	4,735	0	1,347						