

1A & WI-Z

Wisconsin Income Tax

Forms 1A & WI-Z Instructions

2011



FREE • ACCURATE • SECURE

WI efile is:

- ✓ **FREE:** file state tax returns at no charge
- ✓ **ACCURATE:** fewer errors than paper
- ✓ **SECURE:** safe and secure web site

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

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NEW IN 2011

Medical Care Insurance Deduction

- You may now be able to deduct up to 100% of the amount you paid for insurance if you had no employer in 2011.
- If your employer covered part of the cost in 2011, you may be able to subtract 25% of the amount you paid for the insurance.
- See page 10 for more information.

American Red Cross

- You may designate an amount for the American Red Cross for its Wisconsin Disaster Relief Fund (see page 16).

Wisconsin-Minnesota Reciprocity Study

- On the front of the forms 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 7).

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 3 for places where someone can help you prepare your tax return and what to bring.

**Para Asistencia Gratuita
en Español**

Ver página 22

TIPS ON PAPER FILING YOUR RETURN

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

Paper returns are electronically scanned. The processing of the return (and any refund) is delayed when the 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 SMITH	Legal first name JOSEPH	M.I. J
If a joint return, spouse's legal last name SMITH	Spouse's legal first name MARY	M.I. E
Home address (number and street) 2375 N 7 ST		Apt. No.
City or post office ANYWHERE	State WI	Zip code 55555

- NEVER USE COMMAS or dollar signs. They can be misread when scanned.
- Round off amounts to WHOLE DOLLARS – NO CENTS.
- Print your numbers like this: **0 1 2 3 4 5 6 7 8 9** Do not use: **Ø 1 4 7**
- Do not add cents in front of the preprinted zeros on entry lines. For example,

20	School property tax credit						
	a Rent paid in 2011–heat included	2345	.00	}	Find credit from table page 13 .. 20a		
	Rent paid in 2011–heat not included	5678	.00			226	.00
	b Property taxes paid on home in 2011		.00	▶	Find credit from table page 14 .. 20b		.00

- 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.



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

Need help filing your taxes?

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

Who can use VITA services?

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

What should you bring?

- W-2 wage and tax statements
- Information on other sources of income and any deductions
- Social security cards of taxpayer(s) and dependents
- Photo ID of taxpayer(s)
- 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 and type in "VITA sites" in the Search box
- Call the AARP at 1-888-227-7669

Which Form To File For 2011

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

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

Who Must File

Refer to the table to see if you must 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 under 65	\$18,340 or more
	One spouse 65 or older	\$18,590 or more
	Both spouses 65 or older	\$18,840 or more
Married – filing separate return	Any age	\$9,000 or more (applies to each spouse individually - must use Form 1)
Head of household	Under 65	\$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:

- Note**
- You (or your spouse) 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
 - \$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 a medical savings account. (You must file Form 1.)
- 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 don't have to file, you should file to get a refund if:

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

Electronic Filing

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

You may pay by electronic funds transfer if you file electronically. File early and schedule payment as late as April 17. Go to <https://www.revenue.wi.gov/Pages/WI-efile/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 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 1A or WI-Z, enclose either:

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

Note You will owe interest on any tax that you have not paid by April 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 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 a contingency operation, or (3) you qualify for a federal extension due to a federally-declared disaster. See Special Conditions below.)

Note **Special Conditions** A “Special Conditions” box is located to the right of the Filing Status section on page 1 of Forms 1A and WI-Z. If you have an extension of time to file due to service in support of Operation Iraqi Freedom in the United States, fill in “01” in the Special Conditions box. If you qualify for an extension because of service in a combat zone or a 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, schedules, or publications at any of the following Department of Revenue offices:

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

Madison –

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

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

Milwaukee –

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

Appleton –

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

Eau Claire –

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

Other offices open on a limited schedule are Green Bay and Wausau.

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

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

TTY Equipment Telephone help is available using TTY equipment. Call the Wisconsin Telecommunications Relay System at 711 or, if no answer 1-800-947-3529. These numbers are to be used only when calling with TTY equipment.

Questions About Refunds –

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

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

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

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

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

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

Form WI-Z

Instructions are on the back of the form.

Form 1A

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

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

■ Social Security Number

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

■ Name and Address

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

If you filed a joint return for 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.

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

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

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

- You were married as of December 31, 2011, or
- Your spouse died in 2011 and you did not remarry in 2011, or
- 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 persons must sign the return.

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

Note If you are married and qualify to file as head of household, be sure to check both the head of household filing status and the married space next to the arrow. Also, fill in your spouse's social security number in the "Spouse's social security number" box at the top of Form 1A.

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

Note If you are married and your filing status is head of household, you should get Publication 109, *Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 2011*. This publication has information on what income you must report.

■ 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.

■ School District Number

See the list of school district numbers on page 23. Fill in the number of the school district in which you lived on December 31, 2011.

■ Special Conditions

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

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



■ Wisconsin Residents Working in Minnesota

On the front of Form 1A and Form WI-Z is a question related to personal service income of Wisconsin residents who worked in Minnesota. (The questions appear 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.



■ Rounding Off to Whole Dollars

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

Round off all amounts. But if you have to add two or more amounts to figure the amount to fill in on a line, include cents when adding and only round off the total.

If completing the form by hand, **DO NOT USE COMMAS** when filling in amounts.

■ Line 1 Wages, Salaries, Tips, Etc.

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

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

Exceptions



- If the Wisconsin wages shown on your Form W-2 are more than the federal wages on the Form W-2, add the difference between the federal and Wisconsin amounts to the amount to be reported on line 1.
- If you were a member of the Reserves or National Guard and served on active duty, do not include on line 1 any military pay that was included on your W-2 and was (1) received from the federal government, (2) received after being called into active federal service or into special state service authorized by the federal Department of Defense, and (3) paid to you for a period of time during which you were on active duty.

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

■ Line 2 Interest

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

Exceptions

- Interest from state and municipal bonds must be included on line 2. (If you were required for federal purposes to allocate expenses to this income, reduce the amount to be filled in by such expenses.)
- Interest from securities of the U.S. government should not be included on line 2.

If either exception applies, complete the Interest Worksheet on page 8.

■ Line 3 Ordinary Dividends

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

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

Interest Worksheet for Line 2

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

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

- (1) public housing authority and community development authority bonds issued by municipalities located in Wisconsin,
- (2) Wisconsin Housing Finance Authority bonds,
- (3) Wisconsin municipal redevelopment authority bonds,
- (4) Wisconsin higher education bonds,
- (5) Wisconsin Housing and Economic Development Authority bonds issued after December 10, 2003, to fund multifamily affordable housing or elderly housing projects,
- (6) Wisconsin Housing and Economic Development Authority bonds issued before January 29, 1987, except business development revenue bonds, economic development revenue bonds and CHAP housing revenue bonds,
- (7) public housing agency bonds issued before January 29, 1987, by agencies located outside Wisconsin where the interest therefrom qualifies for exemption from federal taxation for a reason other than or in addition to section 103 of the Internal Revenue Code,
- (8) local exposition district bonds,
- (9) Wisconsin professional baseball park district bonds,
- (10) bonds issued by the Government of Puerto Rico, Guam, the Virgin Islands, 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 (October 31, 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 online 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.

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

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

Line 4 Capital Gain Distributions

Fill in 70% of the capital gain distribution that you reported on line 10 of federal Form 1040A or line 13 of Form 1040. **(Caution** If line 13 of Form 1040 includes a loss or an amount other than a capital gain distribution, you may not file Form 1A. *You must file Form 1.*)

Line 5 Unemployment Compensation

If you received unemployment compensation in 2011, you may have to pay tax on some or all of it. To see if any of the unemployment compensation paid to you is taxable, fill in the Unemployment Compensation Worksheet below.

Worksheet Instructions

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

- If you filed federal Form 1040EZ, fill in the FAGI from line 4 of Form 1040EZ.
- If you filed federal Form 1040A, fill in the FAGI from line 21 of Form 1040A plus any amounts on lines 16 and 19 of Form 1040A and plus any amount included on line 1 of Form 1A due to a difference in the federal and Wisconsin amount of wages shown on Form W-2.
- If you filed federal Form 1040, fill in the FAGI from line 37 of Form 1040 plus any amounts on lines 23 and 34 of Form 1040 and plus any amount included on line 1 of Form 1A due to a difference in the federal and Wisconsin amount of wages shown on Form W-2.

Unemployment Compensation Worksheet

Check one box

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

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

Line 6 Taxable IRA Distributions, Pensions, and Annuities

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

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

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

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

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

• Include on line 4 of the Retirement Benefit Worksheet any payments received from the retirement systems listed in A and B on page 10 provided:

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

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

Retirement Benefit Worksheet		(A)	(B)
<i>(Keep for your records)</i>		Yourself	Your Spouse
If married filing a joint return, fill in each spouse's information separately.			
1. Taxable IRA distributions from line 11b of federal Form 1040A or line 15b of Form 1040	1.	_____	_____
2. Taxable pension and annuity income from line 12b of federal Form 1040A or line 16b of Form 1040	2.	_____	_____
3. Add lines 1 and 2	3.	_____	_____
4. Nontaxable retirement benefits (see instructions)	4.	_____	_____
5. Subtract line 4 from line 3	5.	_____	_____
6. Were you (or your spouse, if married filing a joint return) 65 years of age or older on December 31, 2011, and is line 21 of your federal Form 1040A (line 37 of Form 1040) less than \$15,000 (\$30,000 if married filing a joint return)?			
<input type="checkbox"/> YES Skip to line 7.			
<input type="checkbox"/> NO Add the amounts on line 5 of columns (A) and (B) and fill in here and on line 6 of Form 1A. Do NOT complete lines 7 and 8			
	6.	_____	_____
7. If you were 65 years of age or older on December 31, 2011, fill in on line 7, column (A), the <u>smaller</u> of the amount on line 5, column (A) or \$5,000. Fill in -0- if you were under age 65. If your spouse was 65 years of age or older on December 31, 2011, fill in on line 7, column (B), the <u>smaller</u> of the amount on line 5, column (B) or \$5,000. If your spouse was under age 65, fill in -0-			
	7.	_____	_____
8. Subtract line 7 from line 5. Fill in here and on line 6 of Form 1A. If married filing a joint return, the amount to fill in on line 6 of Form 1A is the total of the amounts on line 8, columns (A) and (B)			
	8.	_____	_____

The specific retirement systems are:

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

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

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

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

CAUTION Your retirement benefits are exempt only if they are based on qualified membership in one of the retirement systems listed in A or B above. Qualified membership is membership that began before January 1964 as explained on page 9. Any portion of your retirement benefit based on membership in other retirement systems (or based on employment that began after December 31, 1963) is taxable.

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

Example 2 You were employed as a teacher from 1960-1965. You were a member of the Wisconsin State Teachers Retirement System during that time. From 1966 until retirement, you were employed by a state agency (not as a teacher). You were then a member of the Wisconsin Retirement System. You receive an annuity from the Department of Employee Trust Funds. The annuity is based on employment in both retirement systems. Only the portion of the annuity that is due to membership in the Wisconsin State Teachers Retirement System is exempt. You may use the following formula to figure the exempt amount:

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

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

■ Line 8 IRA Deduction

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

■ Line 9 Student Loan Interest Deduction

Fill in on line 9 the amount from line 18 of your federal Form 1040A or line 33 of federal Form 1040. You cannot take this deduction if you, or your spouse if filing jointly, are claimed as a dependent on someone's (such as your parent's) 2011 tax return.

■ Line 10 Medical Care Insurance Deduction

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

- If you had no employer in 2011, you may be able to subtract 100% of the amount paid for insurance. For example, this would apply to retired persons.
- If you were employed in 2011 and your employer paid part of the cost of your insurance, you may be able to subtract 25% of the amount you paid for the insurance.
- If you were employed in 2011 and your employer did not pay any part of the cost of your insurance, you may be able to subtract 100% of the amount you paid for the insurance.

"Medical care insurance" means a medical care insurance policy that provides surgical, medical, hospital, major medical, or other health service coverage (including dental insurance). The policy may cover you, your spouse, and dependents.

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

"Medical care insurance" does not include premiums for:

- Long-term care insurance,
- Life insurance,
- Policies providing payment for loss of earnings,
- Policies for loss of life, limb, sight, etc.,
- Policies that pay a guaranteed amount each week for a stated number of weeks if you are hospitalized for sickness or injury,
- The part of your car insurance premiums that provides medical insurance coverage for all persons injured in or by your car, and

- Medical care insurance if you elected to pay these premiums with tax-free distributions from a retirement plan. In this case, the premiums would have been paid directly to the insurance provider by the plan.

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

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

Complete the Medical Care Insurance Worksheet below to determine your subtraction.

Medical Care Insurance Worksheet	
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	3. _____
4. Add lines 2 and 3	4. _____
5. Fill in the amount from line 7 of Form 1A less the amounts on lines 8 and 9 of Form 1A	5. _____
6. Fill in the smaller of line 4 or line 5. This is your subtraction for medical care insurance. Fill in here and on line 10 of Form 1A	6. _____

■ **Line 13 Dependents**



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

■ **Line 14 Standard Deduction**

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

Standard Deduction Worksheet for Dependents	
A. Wages, salaries, and tips from line 1 of Form 1A. (Do not include taxable scholarships or fellowships not reported on a W-2)	A. _____ .00
B. Addition amount	B. _____ 300.00
C. Add lines A and B. If total is less than \$950, fill in \$950	C. _____ .00
D. Using the amount on line 12 of Form 1A, fill in the standard deduction for your filing status from table, page 31	D. _____ .00
E. Fill in the SMALLER of line C or D here and on line 14 of Form 1A	E. _____ .00

■ **Line 16 Exemptions**

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

Line 16a

If you filed:

- Federal Form 1040 or 1040A, your number of exemptions is found in box 6d of your federal return.
- Federal Form 1040EZ, your number of exemptions is:
 - 0 - If you are single and you checked the "You" box on line 5 of your federal return, or if you are married filing jointly and you checked both the "You" and "Spouse" boxes on line 5 of your federal return.
 - 1 - If you are single and did not check the "You" box on line 5 of your federal return, or if you are married filing jointly and you checked only one box (either "You" or "Spouse") on line 5 of your federal return.
 - 2 - If you are married filing jointly and did not check either box on line 5 of your federal return.

Line 16b

If you or your spouse were 65 or older on December 31, 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 16b for you or your spouse only if you or your spouse are allowed the \$700 exemption on line 16a.

■ **Line 18 Tax**

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

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

■ Line 19 Armed Forces Member Credit

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

- You were on active duty, and
- You received military pay from the federal government in 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 the Exception in the line 1 instructions for information on the exclusion.

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

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

You may claim a credit if you paid rent during 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 32.

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

Special Cases

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

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

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

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

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

Step 1 Rent Paid in 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. Don't include rent paid for housing that is exempt from property taxes (for example, rent for a university dormitory, nonprofit senior housing, or public housing). (Property owned by a public housing authority is considered tax-exempt unless that authority makes payments in place of property taxes to the city or town in which it is located. If you live in public housing, you may wish to ask your manager about this.)

If your rent included food, housekeeping, medical, or other services, reduce your rent paid in 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 that 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 13 to figure your credit. If heat was included in your rent, use Column 1 of the table. If heat was not included in your rent, use Column 2. Fill in your credit on line 20a (line 8a of Form WI-Z).

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

Renter's Worksheet	
<i>(Complete only if Exception described above applies.)</i>	
1. Credit for rent with heat included (from Col. 1 of Table on page 13) . . . 1.	.00
2. Credit for rent where heat not included (from Col. 2 of Table on page 13) 2.	.00
3. Add lines 1 and 2. Fill in on line 20a of Form 1A (line 8a of Form WI-Z)* 3.	.00
* Do not fill in more than \$300 (\$150 if married filing as head of household).	

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

Step 1 Property Taxes Paid on Home in 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).

Renter's School Property Tax Credit Table*

If Rent Paid is:		Your Line 20a (Line 8a of Form WI-Z) Credit is:		If Rent Paid is:		Your Line 20a (Line 8a of Form WI-Z) Credit is:		If Rent Paid is:		Your Line 20a (Line 8a of Form WI-Z) Credit is:		If Rent Paid is:		Your Line 20a (Line 8a of Form WI-Z) Credit is:	
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 12.

- Property taxes paid on property that is not your primary residence (such as a cottage or vacant land).
- Property taxes that you paid in any year other than 2011.

Property taxes are further limited as follows:

a. 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.

b. 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 20a (line 8a of Form WI-Z).

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

Homeowner's School Property Tax Credit Table*

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

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

Step 2 Use the Homeowner's School Property Tax Credit Table above to figure your credit. Fill in the amount of your credit on line 20b (line 8b on Form WI-Z).

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

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

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

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

Single or Head of Household

- If the amount on line 12 of Form 1A (line 1 of Form WI-Z) is \$9,000 or less, your working families tax credit is equal to your tax. Fill in the amount from

line 18 of Form 1A (line 7 of Form WI-Z) on line 21 of Form 1A (line 9 of Form WI-Z).

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

Married Filing a Joint Return

- If the amount on line 12 of Form 1A (line 1 of Form WI-Z) is \$18,000 or less, your working families tax credit is equal to your tax. Fill in the amount from line 18 of Form 1A (line 7 of Form WI-Z) on line 21 of Form 1A (line 9 of Form WI-Z).
- If the amount on line 12 of Form 1A (line 1 of Form WI-Z) is more than \$18,000 but less than \$19,000, use the worksheet near the top of page 15 to compute your working families tax credit.

- If the amount on line 12 of Form 1A (line 1 of Form WI-Z) is \$19,000 or more, leave line 21 blank (line 9 of Form WI-Z). You do not qualify for the working families tax credit.

Working Families Tax Credit Worksheet	
Do not complete this worksheet if:	
<ul style="list-style-type: none"> • Line 12 of Form 1A or line 1 of Form WI-Z is \$9,000 or less (\$18,000 or less if married filing a joint return). • Line 12 of Form 1A or line 1 of Form WI-Z is \$10,000 or more (\$19,000 or more if married filing a joint return). • You may be claimed as a dependent on another person's return. 	
1. Amount from line 18 of Form 1A (line 7 of Form WI-Z)	1. _____
2. Total credits from lines 19, 20a, and 20b of Form 1A (lines 8a and 8b of Form WI-Z)	2. _____
3. Subtract line 2 from line 1	3. _____
4. Fill in \$10,000 (\$19,000 if married filing a joint return)	4. _____
5. Fill in amount from line 12 of Form 1A (line 1 of Form WI-Z)	5. _____
6. Subtract line 5 from line 4	6. _____
7. Divide line 6 by one thousand (1,000). Fill in decimal amount	7. _____
8. Multiply line 3 by line 7. This is your working families tax credit. Fill in this amount on line 21 of Form 1A (line 9 of Form WI-Z)	8. _____

Line 22 Married Couple Credit

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

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

Fill in the schedule on page 2 of Form 1A to figure your credit. Each spouse must list his or her earned income separately in column (A) or (B) of the schedule. "Earned income" includes *taxable* wages, salaries, tips, disability income treated as wages, scholarships or fellowships (only amounts reported on a W-2), and other employee compensation. Earned income that is not taxable to Wisconsin cannot be used in computing the credit.

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

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

Caution Earned income is generally the amount shown on line 1 of Form 1A. However, the following items that may be included on line 1 of Form 1A cannot be used in computing the credit: deferred compensation; and scholarship and fellowship income not reported on a W-2.

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

Line 26 (Line 13 of Form WI-Z) Sales and Use Tax Due on Internet, Mail Order, or Other Out-of-State Purchases

Did you make any taxable purchases from out-of-state firms during 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 26 (line 13 of Form WI-Z) if they were stored, used, or consumed in Wisconsin. You must also report sales and use tax on taxable purchases from a retailer located in another country regardless of whether you were charged any tax for that country or any duty by the U.S. Customs Service.

Taxable purchases include furniture, carpet, clothing, computers, books, CDs, DVDs, cassettes, video tapes, 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.

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

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

New If you do not include an amount on line 26 (line 13 of Form WI-Z), 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.

Worksheet for Computing Wisconsin Sales and Use Tax			
1. Total purchases subject to Wisconsin sales and use tax (i.e., purchases on which no sales and use tax was charged by the seller)	1.	_____	.00
2. Sales and use tax rate (see rate chart on page 16)	2.	x	%
3. Amount of sales and use tax due (line 1 multiplied by tax rate on line 2). Round this amount to the nearest dollar and fill in on line 26 of Form 1A (line 13 of Form WI-Z)	3.	_____	.00

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.

a. 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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b. If storage, use, or consumption in 2011 was in one of the following counties, the tax rate was 5.1%:

Racine	Waukesha
--------	----------

c. If storage, use, or consumption in 2011 was in one of the following counties, the tax rate was 5%:

Calumet	Menominee	Winnebago
Kewaunee	Outagamie	
Manitowoc	Sheboygan	

■ Line 27 Donations

You may designate amounts as a donation to one or more of the programs listed on lines 27a through 27j. Your donation will either reduce your refund or be added to tax due. Add the amounts on lines 27a through 27j and fill in the total on line 27k.

Line 27a 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 27a.

Line 27b 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 27b.

Line 27c Breast Cancer Research Donation Your breast cancer research donation will be divided equally between the Medical College of Wisconsin, Inc., and the University of Wisconsin Carbone Cancer Center for breast cancer research projects. Fill in the amount you want to donate on line 27c.

Line 27d 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 27d.

Line 27e 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 27e.

Line 27f Firefighters Memorial You may donate an amount towards a firefighters memorial. Fill in the amount you want to donate on line 27f.

Line 27g 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 27g.

Line 27h Military Family Relief Fund The Wisconsin Department of Military Affairs will use donations to the military family relief fund to provide financial aid to eligible members of the immediate family (spouse and dependent children) of members of the U.S. armed forces or the National Guard who are residents of Wisconsin serving on active duty in the U.S. armed forces. Fill in the amount you want to donate on line 27h.

Line 27i Feeding America Food Banks Your donation to the Feeding America food banks will be divided as follows: 65 percent to Feeding America located in the city of Milwaukee; 20 percent to Feeding America located in the city of Madison; and 15 percent to Feeding America located in the city of Eau Claire. Fill in the amount you want to donate on line 27i.

Line 27j 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 27j.

■ Line 29 Wisconsin Income Tax Withheld

Add the **Wisconsin** income tax withheld shown on your withholding statements. Wisconsin tax withheld is shown in Box 17 of Form W-2 or Box 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. Fill in the total on line 29. Enclose readable copies of your withholding statements. Enclose Form 1099-R only if Wisconsin income tax was withheld.

DO NOT:

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

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

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

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

■ **Line 30 2011 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.

Follow these instructions even if your spouse died in 2011 or in 2012 before filing a 2011 return.

Name Change If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, enclose a statement with Form 1A. On the statement, explain all the payments you and your spouse made for 2011 and the name(s) and social security number(s) under which you made them.

■ **Line 31 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 legal 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 31.

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

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

Number of qualifying children (see Step 1 above)	Fill in this percentage rate
1	4%
2	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 31. This is your Wisconsin credit.



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

Note If the IRS is computing your federal earned income credit and you want the department to compute your Wisconsin earned income credit for you, fill in the number of qualifying children in the space provided on line 31. Write EIC in the space to the right of line 31. Complete your return through line 33. Enclose a copy of your federal return (Form 1040A or Form 1040) with Form 1A.

■ **Line 32 Homestead Credit**

If you are claiming homestead credit, fill in on line 32 the amount of your credit from line 19 of Schedule H or line 14 of Schedule H-EZ, the homestead credit claim form. Attach your completed Schedule H or H-EZ to Form 1A.

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

■ **Line 33 Eligible Veterans and Surviving Spouses Property Tax Credit**

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

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

- An individual who had served in the National Guard or a reserve component of the U.S. armed forces, who was a resident of Wisconsin at the time of entry into that service or who had been a resident of Wisconsin for any consecutive 5-year period after entry into that active duty service, and who, while a resident of Wisconsin, died in the line of duty while on active or inactive duty for training purposes.

“Eligible veteran” means an individual who is 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.
- Has a service-connected disability rating of 100% under 38 USC 1114 or 1134 or a 100% disability rating based on individual unemployment.

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

“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 the top of this page if your principal dwelling is located on more than one acre of land.

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

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 residence . .	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 _____

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

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

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

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

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 indicating that you qualify for the credit. Use Form WDVA 2097 (which you can find in WDVA Brochure B0106) to submit your request, along with a copy of the veteran’s DD Form 214 and Veterans Administration disability award letter and, if applicable, the veteran’s death certificate, a marriage certificate, and

a completed copy of Form WDVA 0001 (if the veteran never previously submitted one). The WDVA 0001 and the brochure are available from your county veterans service officer or on the Internet at www.dva.state.wi.us. You may submit these forms and supporting documents to your county veterans service officer or mail them to: Wisconsin Department of Veterans Affairs, 30 West Mifflin St., PO Box 7843, Madison WI 53707-7843. The Wisconsin Department of Veterans Affairs 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 a certification for a prior year. If you still qualify for the credit, you may claim the credit but do not have to enclose certification.

Enclosures Enclose a copy of your property tax bill, proof of payment made in 2011, and a copy of the certification (if required) received from the Wisconsin Department of Veterans Affairs with your return.

■ Line 35 Amount You Overpaid

If line 34 is more than line 28, complete line 35 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 39 instructions to see if you owe underpayment interest. If you owe underpayment interest and you show an overpayment on line 35, reduce the amount on line 35 by the amount of underpayment interest on line 39.

■ Line 36 Refund

Fill in on line 36 the amount from line 35 that you want refunded to you.

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

■ Line 37 Amount of Line 35 to be Applied to your 2012 Estimated Tax

Fill in on line 37 the amount, if any, of the overpayment on line 35 you want applied to your 2012 estimated tax.

■ Line 38 Amount You Owe

If line 34 is less than line 28, complete line 38 to determine the amount you owe.

Note If the amount you owe with your return is \$200 or more or you made late estimated tax payments, see the line 39 instructions.

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. Paper clip it to the front of your Form 1A.

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

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

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

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

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

■ Line 39 Underpayment Interest

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

In general, in each quarter of the year you should be paying enough tax through withholding payments and quarterly estimated tax payments to cover the taxes you expect to owe for the tax year. For more information, see "Estimated Tax Payments Required for Next Year" on page 21.

Underpayment interest applies if:

- Line 38 is at least \$200 and it is more than 10% of the tax shown on your return, or
- You did not pay enough estimated tax by any of the due dates. This is true even if you are due a refund.

The “tax shown on your return” is the amount on line 25 minus the amounts on lines 31, 32, and 33.

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 29 and 30 on 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 25 of 2010 Form 1A minus the amounts on lines 32, 33, and 34.

Figuring Underpayment Interest

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

Fill in the underpayment interest from Schedule U on line 39. Add the amount of the underpayment interest to any tax due and fill in the total on line 38. If you are due a refund, subtract the underpayment interest from the overpayment on line 35. Enclose Schedule U with Form 1A.

Note Fill in the exception code in the space to the left of line 39 only if you qualify for an exception, are enclosing an application for a waiver, or are using the annualized income installment method (Part IV of Schedule U) to compute underpayment interest. See the Schedule U instructions for the exception code to use.

■ 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, 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 a personal identification number (PIN).

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

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

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

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

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2012 tax return. This is April 15, 2013, for most people.

■ Sign and Date Your Return

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

■ Enclosures

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

- Enclose a copy of each of your withholding statements.
- If you owe an amount, **paper clip** your payment to the front of Form 1A (unless paying by credit card or online).
- If you are filing under an extension, see When to File/ Extension of Time to File on page 4 for items you must enclose.
- If you are claiming the earned income credit, enclose a copy of federal Schedule EIC with Form 1A.
- If you claimed homestead credit, paper clip Schedule H or H-EZ behind Form 1A.
- *Persons divorced after June 20, 1996, who compute a refund* – If your divorce decree apportions any tax liability owed to the department to your former spouse, enclose a copy of the decree with your Form 1A (or WI-Z). Fill in “04” in the Special Conditions box on page 1 of Forms 1A and WI-Z. This will prevent your refund from being applied against such tax liability.
- *Persons divorced who file a joint return* – If your divorce decree apportions any refund to you or your former spouse, or between you and your former spouse, the department will issue the refund to the person(s) to whom the refund is awarded under the terms of the divorce. Enclose a copy of the portion of your divorce decree that relates to the tax refund with your Form 1A (or WI-Z). Fill in “04” in the Special Conditions box on page 1 of Forms 1A and WI-Z.
- If you are filing federal Form 8379, *Injured Spouse Claim and Allocation*, enclose a copy with your Form 1A (or WI-Z). Fill in “05” in the Special Conditions box on page 1 of Forms 1A and WI-Z.

■ Where to File

Mail your return to the Wisconsin Department of Revenue:

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

Envelopes without enough postage will be returned to you by the post office. Your envelope may need additional postage if it contains more than five pages or is oversized (for example, it is over ¼" thick). Include your complete return address.

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

Special Instructions

Penalties for Not Filing Returns or Filing Incorrect Returns

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

Note 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.

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

If you must file Form 1-ES for 2012 and do not receive a form in the mail, go to the department's web site at www.revenue.wi.gov to obtain a personalized copy of Form 1-ES, or contact any Department of Revenue office.

Wisconsin Homestead Credit

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

- At least 18 years old on December 31, 2011,

- A legal resident of Wisconsin for all of 2011,
- Not claimed as a dependent on anyone's 2011 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, and
- Had total household income, including wages, interest, social security, and income from certain other sources, below \$24,680 in 2011.

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

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

Internal Revenue Service Adjustments

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

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

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

Amended Returns

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

Note

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

Armed Forces Personnel

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

Death of a Taxpayer

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

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

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. Also write "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

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

If your spouse died before 2011 and you have not remarried, you must file as single or, if qualified, as head of household.

Requesting Copies of Your Returns

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

Servicio en Español

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, en el vínculo (link) "En Español" usted encontrará información sobre el Crédito por Ingreso de Trabajo, información del Crédito por Vivienda Familiar, y mucho más – todo disponible en español.

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

Table with 10 columns: School District, No., School District, No., School District, No., School District, No., School District, No. Lists various Wisconsin school districts and their corresponding numbers.

*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

Table with 10 columns: School District, No., School District, No., School District, No., School District, No., School District, No. Lists elementary school districts and their corresponding numbers.

2011 Tax Table for Forms 1A and WI-Z Filers

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

Example: Mr. and Mrs. Smith are filing a joint return. Their taxable income on line 17 of Form 1A is \$28,653. First, they find the \$28,000 heading in the table. Then they find the \$28,600-28,700 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and the filing status column meet is \$1,557. This is the tax amount they must write on line 18 of their return.



If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly
		Your tax is –	
28,500	28,600	1,627	1,550
28,600	28,700	1,633	1,557
28,700	28,800	1,640	1,563
28,800	28,900	1,646	1,570
28,900	29,000	1,653	1,576

If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly
		Your tax is –				Your tax is –				Your tax is –	
0	20	0	0	4,000				8,000			
20	40	1	1	4,000	4,100	186	186	8,000	8,100	370	370
40	100	3	3	4,100	4,200	191	191	8,100	8,200	375	375
100	200	7	7	4,200	4,300	196	196	8,200	8,300	380	380
200	300	12	12	4,300	4,400	200	200	8,300	8,400	384	384
300	400	16	16	4,400	4,500	205	205	8,400	8,500	389	389
400	500	21	21	4,500	4,600	209	209	8,500	8,600	393	393
500	600	25	25	4,600	4,700	214	214	8,600	8,700	398	398
600	700	30	30	4,700	4,800	219	219	8,700	8,800	403	403
700	800	35	35	4,800	4,900	223	223	8,800	8,900	407	407
800	900	39	39	4,900	5,000	228	228	8,900	9,000	412	412
900	1,000	44	44	5,000				9,000			
1,000				5,000	5,100	232	232	9,000	9,100	416	416
1,000	1,100	48	48	5,100	5,200	237	237	9,100	9,200	421	421
1,100	1,200	53	53	5,200	5,300	242	242	9,200	9,300	426	426
1,200	1,300	58	58	5,300	5,400	246	246	9,300	9,400	430	430
1,300	1,400	62	62	5,400	5,500	251	251	9,400	9,500	435	435
1,400	1,500	67	67	5,500	5,600	255	255	9,500	9,600	439	439
1,500	1,600	71	71	5,600	5,700	260	260	9,600	9,700	444	444
1,600	1,700	76	76	5,700	5,800	265	265	9,700	9,800	449	449
1,700	1,800	81	81	5,800	5,900	269	269	9,800	9,900	453	453
1,800	1,900	85	85	5,900	6,000	274	274	9,900	10,000	458	458
1,900	2,000	90	90	6,000				10,000			
2,000				6,000	6,100	278	278	10,000	10,100	462	462
2,000	2,100	94	94	6,100	6,200	283	283	10,100	10,200	467	467
2,100	2,200	99	99	6,200	6,300	288	288	10,200	10,300	473	472
2,200	2,300	104	104	6,300	6,400	292	292	10,300	10,400	479	476
2,300	2,400	108	108	6,400	6,500	297	297	10,400	10,500	485	481
2,400	2,500	113	113	6,500	6,600	301	301	10,500	10,600	491	485
2,500	2,600	117	117	6,600	6,700	306	306	10,600	10,700	497	490
2,600	2,700	122	122	6,700	6,800	311	311	10,700	10,800	503	495
2,700	2,800	127	127	6,800	6,900	315	315	10,800	10,900	509	499
2,800	2,900	131	131	6,900	7,000	320	320	10,900	11,000	516	504
2,900	3,000	136	136	7,000				11,000			
3,000				7,000	7,100	324	324	11,000	11,100	522	508
3,000	3,100	140	140	7,100	7,200	329	329	11,100	11,200	528	513
3,100	3,200	145	145	7,200	7,300	334	334	11,200	11,300	534	518
3,200	3,300	150	150	7,300	7,400	338	338	11,300	11,400	540	522
3,300	3,400	154	154	7,400	7,500	343	343	11,400	11,500	546	527
3,400	3,500	159	159	7,500	7,600	347	347	11,500	11,600	553	531
3,500	3,600	163	163	7,600	7,700	352	352	11,600	11,700	559	536
3,600	3,700	168	168	7,700	7,800	357	357	11,700	11,800	565	541
3,700	3,800	173	173	7,800	7,900	361	361	11,800	11,900	571	545
3,800	3,900	177	177	7,900	8,000	366	366	11,900	12,000	577	550
3,900	4,000	182	182								

If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly
		Your tax is –				Your tax is –				Your tax is –	
12,000				18,000				24,000			
12,000	12,100	583	554	18,000	18,100	952	900	24,000	24,100	1,334	1,269
12,100	12,200	589	559	18,100	18,200	958	906	24,100	24,200	1,341	1,275
12,200	12,300	596	564	18,200	18,300	965	912	24,200	24,300	1,347	1,281
12,300	12,400	602	568	18,300	18,400	971	918	24,300	24,400	1,354	1,287
12,400	12,500	608	573	18,400	18,500	977	924	24,400	24,500	1,360	1,293
12,500	12,600	614	577	18,500	18,600	983	930	24,500	24,600	1,367	1,299
12,600	12,700	620	582	18,600	18,700	989	936	24,600	24,700	1,373	1,305
12,700	12,800	626	587	18,700	18,800	995	943	24,700	24,800	1,380	1,312
12,800	12,900	632	591	18,800	18,900	1,001	949	24,800	24,900	1,386	1,318
12,900	13,000	639	596	18,900	19,000	1,008	955	24,900	25,000	1,393	1,324
13,000				19,000				25,000			
13,000	13,100	645	600	19,000	19,100	1,014	961	25,000	25,100	1,399	1,330
13,100	13,200	651	605	19,100	19,200	1,020	967	25,100	25,200	1,406	1,336
13,200	13,300	657	610	19,200	19,300	1,026	973	25,200	25,300	1,412	1,342
13,300	13,400	663	614	19,300	19,400	1,032	980	25,300	25,400	1,419	1,349
13,400	13,500	669	619	19,400	19,500	1,038	986	25,400	25,500	1,425	1,355
13,500	13,600	676	623	19,500	19,600	1,045	992	25,500	25,600	1,432	1,361
13,600	13,700	682	629	19,600	19,700	1,051	998	25,600	25,700	1,438	1,367
13,700	13,800	688	635	19,700	19,800	1,057	1,004	25,700	25,800	1,445	1,373
13,800	13,900	694	641	19,800	19,900	1,063	1,010	25,800	25,900	1,451	1,379
13,900	14,000	700	647	19,900	20,000	1,069	1,016	25,900	26,000	1,458	1,385
14,000				20,000				26,000			
14,000	14,100	706	654	20,000	20,100	1,075	1,023	26,000	26,100	1,464	1,392
14,100	14,200	712	660	20,100	20,200	1,081	1,029	26,100	26,200	1,471	1,398
14,200	14,300	719	666	20,200	20,300	1,088	1,035	26,200	26,300	1,477	1,404
14,300	14,400	725	672	20,300	20,400	1,094	1,041	26,300	26,400	1,484	1,410
14,400	14,500	731	678	20,400	20,500	1,100	1,047	26,400	26,500	1,490	1,416
14,500	14,600	737	684	20,500	20,600	1,107	1,053	26,500	26,600	1,497	1,422
14,600	14,700	743	690	20,600	20,700	1,113	1,059	26,600	26,700	1,503	1,428
14,700	14,800	749	697	20,700	20,800	1,120	1,066	26,700	26,800	1,510	1,435
14,800	14,900	755	703	20,800	20,900	1,126	1,072	26,800	26,900	1,516	1,441
14,900	15,000	762	709	20,900	21,000	1,133	1,078	26,900	27,000	1,523	1,447
15,000				21,000				27,000			
15,000	15,100	768	715	21,000	21,100	1,139	1,084	27,000	27,100	1,529	1,453
15,100	15,200	774	721	21,100	21,200	1,146	1,090	27,100	27,200	1,536	1,459
15,200	15,300	780	727	21,200	21,300	1,152	1,096	27,200	27,300	1,542	1,466
15,300	15,400	786	734	21,300	21,400	1,159	1,103	27,300	27,400	1,549	1,472
15,400	15,500	792	740	21,400	21,500	1,165	1,109	27,400	27,500	1,555	1,479
15,500	15,600	799	746	21,500	21,600	1,172	1,115	27,500	27,600	1,562	1,485
15,600	15,700	805	752	21,600	21,700	1,178	1,121	27,600	27,700	1,568	1,492
15,700	15,800	811	758	21,700	21,800	1,185	1,127	27,700	27,800	1,575	1,498
15,800	15,900	817	764	21,800	21,900	1,191	1,133	27,800	27,900	1,581	1,505
15,900	16,000	823	770	21,900	22,000	1,198	1,139	27,900	28,000	1,588	1,511
16,000				22,000				28,000			
16,000	16,100	829	777	22,000	22,100	1,204	1,146	28,000	28,100	1,594	1,518
16,100	16,200	835	783	22,100	22,200	1,211	1,152	28,100	28,200	1,601	1,524
16,200	16,300	842	789	22,200	22,300	1,217	1,158	28,200	28,300	1,607	1,531
16,300	16,400	848	795	22,300	22,400	1,224	1,164	28,300	28,400	1,614	1,537
16,400	16,500	854	801	22,400	22,500	1,230	1,170	28,400	28,500	1,620	1,544
16,500	16,600	860	807	22,500	22,600	1,237	1,176	28,500	28,600	1,627	1,550
16,600	16,700	866	813	22,600	22,700	1,243	1,182	28,600	28,700	1,633	1,557
16,700	16,800	872	820	22,700	22,800	1,250	1,189	28,700	28,800	1,640	1,563
16,800	16,900	878	826	22,800	22,900	1,256	1,195	28,800	28,900	1,646	1,570
16,900	17,000	885	832	22,900	23,000	1,263	1,201	28,900	29,000	1,653	1,576
17,000				23,000				29,000			
17,000	17,100	891	838	23,000	23,100	1,269	1,207	29,000	29,100	1,659	1,583
17,100	17,200	897	844	23,100	23,200	1,276	1,213	29,100	29,200	1,666	1,589
17,200	17,300	903	850	23,200	23,300	1,282	1,219	29,200	29,300	1,672	1,596
17,300	17,400	909	857	23,300	23,400	1,289	1,226	29,300	29,400	1,679	1,602
17,400	17,500	915	863	23,400	23,500	1,295	1,232	29,400	29,500	1,685	1,609
17,500	17,600	922	869	23,500	23,600	1,302	1,238	29,500	29,600	1,692	1,615
17,600	17,700	928	875	23,600	23,700	1,308	1,244	29,600	29,700	1,698	1,622
17,700	17,800	934	881	23,700	23,800	1,315	1,250	29,700	29,800	1,705	1,628
17,800	17,900	940	887	23,800	23,900	1,321	1,256	29,800	29,900	1,711	1,635
17,900	18,000	946	893	23,900	24,000	1,328	1,262	29,900	30,000	1,718	1,641

If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly
		Your tax is –				Your tax is –				Your tax is –	
30,000				36,000				42,000			
30,000	30,100	1,724	1,648	36,000	36,100	2,114	2,038	42,000	42,100	2,504	2,428
30,100	30,200	1,731	1,654	36,100	36,200	2,121	2,044	42,100	42,200	2,511	2,434
30,200	30,300	1,737	1,661	36,200	36,300	2,127	2,051	42,200	42,300	2,517	2,441
30,300	30,400	1,744	1,667	36,300	36,400	2,134	2,057	42,300	42,400	2,524	2,447
30,400	30,500	1,750	1,674	36,400	36,500	2,140	2,064	42,400	42,500	2,530	2,454
30,500	30,600	1,757	1,680	36,500	36,600	2,147	2,070	42,500	42,600	2,537	2,460
30,600	30,700	1,763	1,687	36,600	36,700	2,153	2,077	42,600	42,700	2,543	2,467
30,700	30,800	1,770	1,693	36,700	36,800	2,160	2,083	42,700	42,800	2,550	2,473
30,800	30,900	1,776	1,700	36,800	36,900	2,166	2,090	42,800	42,900	2,556	2,480
30,900	31,000	1,783	1,706	36,900	37,000	2,173	2,096	42,900	43,000	2,563	2,486
31,000				37,000				43,000			
31,000	31,100	1,789	1,713	37,000	37,100	2,179	2,103	43,000	43,100	2,569	2,493
31,100	31,200	1,796	1,719	37,100	37,200	2,186	2,109	43,100	43,200	2,576	2,499
31,200	31,300	1,802	1,726	37,200	37,300	2,192	2,116	43,200	43,300	2,582	2,506
31,300	31,400	1,809	1,732	37,300	37,400	2,199	2,122	43,300	43,400	2,589	2,512
31,400	31,500	1,815	1,739	37,400	37,500	2,205	2,129	43,400	43,500	2,595	2,519
31,500	31,600	1,822	1,745	37,500	37,600	2,212	2,135	43,500	43,600	2,602	2,525
31,600	31,700	1,828	1,752	37,600	37,700	2,218	2,142	43,600	43,700	2,608	2,532
31,700	31,800	1,835	1,758	37,700	37,800	2,225	2,148	43,700	43,800	2,615	2,538
31,800	31,900	1,841	1,765	37,800	37,900	2,231	2,155	43,800	43,900	2,621	2,545
31,900	32,000	1,848	1,771	37,900	38,000	2,238	2,161	43,900	44,000	2,628	2,551
32,000				38,000				44,000			
32,000	32,100	1,854	1,778	38,000	38,100	2,244	2,168	44,000	44,100	2,634	2,558
32,100	32,200	1,861	1,784	38,100	38,200	2,251	2,174	44,100	44,200	2,641	2,564
32,200	32,300	1,867	1,791	38,200	38,300	2,257	2,181	44,200	44,300	2,647	2,571
32,300	32,400	1,874	1,797	38,300	38,400	2,264	2,187	44,300	44,400	2,654	2,577
32,400	32,500	1,880	1,804	38,400	38,500	2,270	2,194	44,400	44,500	2,660	2,584
32,500	32,600	1,887	1,810	38,500	38,600	2,277	2,200	44,500	44,600	2,667	2,590
32,600	32,700	1,893	1,817	38,600	38,700	2,283	2,207	44,600	44,700	2,673	2,597
32,700	32,800	1,900	1,823	38,700	38,800	2,290	2,213	44,700	44,800	2,680	2,603
32,800	32,900	1,906	1,830	38,800	38,900	2,296	2,220	44,800	44,900	2,686	2,610
32,900	33,000	1,913	1,836	38,900	39,000	2,303	2,226	44,900	45,000	2,693	2,616
33,000				39,000				45,000			
33,000	33,100	1,919	1,843	39,000	39,100	2,309	2,233	45,000	45,100	2,699	2,623
33,100	33,200	1,926	1,849	39,100	39,200	2,316	2,239	45,100	45,200	2,706	2,629
33,200	33,300	1,932	1,856	39,200	39,300	2,322	2,246	45,200	45,300	2,712	2,636
33,300	33,400	1,939	1,862	39,300	39,400	2,329	2,252	45,300	45,400	2,719	2,642
33,400	33,500	1,945	1,869	39,400	39,500	2,335	2,259	45,400	45,500	2,725	2,649
33,500	33,600	1,952	1,875	39,500	39,600	2,342	2,265	45,500	45,600	2,732	2,655
33,600	33,700	1,958	1,882	39,600	39,700	2,348	2,272	45,600	45,700	2,738	2,662
33,700	33,800	1,965	1,888	39,700	39,800	2,355	2,278	45,700	45,800	2,745	2,668
33,800	33,900	1,971	1,895	39,800	39,900	2,361	2,285	45,800	45,900	2,751	2,675
33,900	34,000	1,978	1,901	39,900	40,000	2,368	2,291	45,900	46,000	2,758	2,681
34,000				40,000				46,000			
34,000	34,100	1,984	1,908	40,000	40,100	2,374	2,298	46,000	46,100	2,764	2,688
34,100	34,200	1,991	1,914	40,100	40,200	2,381	2,304	46,100	46,200	2,771	2,694
34,200	34,300	1,997	1,921	40,200	40,300	2,387	2,311	46,200	46,300	2,777	2,701
34,300	34,400	2,004	1,927	40,300	40,400	2,394	2,317	46,300	46,400	2,784	2,707
34,400	34,500	2,010	1,934	40,400	40,500	2,400	2,324	46,400	46,500	2,790	2,714
34,500	34,600	2,017	1,940	40,500	40,600	2,407	2,330	46,500	46,600	2,797	2,720
34,600	34,700	2,023	1,947	40,600	40,700	2,413	2,337	46,600	46,700	2,803	2,727
34,700	34,800	2,030	1,953	40,700	40,800	2,420	2,343	46,700	46,800	2,810	2,733
34,800	34,900	2,036	1,960	40,800	40,900	2,426	2,350	46,800	46,900	2,816	2,740
34,900	35,000	2,043	1,966	40,900	41,000	2,433	2,356	46,900	47,000	2,823	2,746
35,000				41,000				47,000			
35,000	35,100	2,049	1,973	41,000	41,100	2,439	2,363	47,000	47,100	2,829	2,753
35,100	35,200	2,056	1,979	41,100	41,200	2,446	2,369	47,100	47,200	2,836	2,759
35,200	35,300	2,062	1,986	41,200	41,300	2,452	2,376	47,200	47,300	2,842	2,766
35,300	35,400	2,069	1,992	41,300	41,400	2,459	2,382	47,300	47,400	2,849	2,772
35,400	35,500	2,075	1,999	41,400	41,500	2,465	2,389	47,400	47,500	2,855	2,779
35,500	35,600	2,082	2,005	41,500	41,600	2,472	2,395	47,500	47,600	2,862	2,785
35,600	35,700	2,088	2,012	41,600	41,700	2,478	2,402	47,600	47,700	2,868	2,792
35,700	35,800	2,095	2,018	41,700	41,800	2,485	2,408	47,700	47,800	2,875	2,798
35,800	35,900	2,101	2,025	41,800	41,900	2,491	2,415	47,800	47,900	2,881	2,805
35,900	36,000	2,108	2,031	41,900	42,000	2,498	2,421	47,900	48,000	2,888	2,811

continued on next page

If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly
		Your tax is –				Your tax is –				Your tax is –	
48,000				54,000				60,000			
48,000	48,100	2,894	2,818	54,000	54,100	3,284	3,208	60,000	60,100	3,674	3,598
48,100	48,200	2,901	2,824	54,100	54,200	3,291	3,214	60,100	60,200	3,681	3,604
48,200	48,300	2,907	2,831	54,200	54,300	3,297	3,221	60,200	60,300	3,687	3,611
48,300	48,400	2,914	2,837	54,300	54,400	3,304	3,227	60,300	60,400	3,694	3,617
48,400	48,500	2,920	2,844	54,400	54,500	3,310	3,234	60,400	60,500	3,700	3,624
48,500	48,600	2,927	2,850	54,500	54,600	3,317	3,240	60,500	60,600	3,707	3,630
48,600	48,700	2,933	2,857	54,600	54,700	3,323	3,247	60,600	60,700	3,713	3,637
48,700	48,800	2,940	2,863	54,700	54,800	3,330	3,253	60,700	60,800	3,720	3,643
48,800	48,900	2,946	2,870	54,800	54,900	3,336	3,260	60,800	60,900	3,726	3,650
48,900	49,000	2,953	2,876	54,900	55,000	3,343	3,266	60,900	61,000	3,733	3,656
49,000				55,000				61,000			
49,000	49,100	2,959	2,883	55,000	55,100	3,349	3,273	61,000	61,100	3,739	3,663
49,100	49,200	2,966	2,889	55,100	55,200	3,356	3,279	61,100	61,200	3,746	3,669
49,200	49,300	2,972	2,896	55,200	55,300	3,362	3,286	61,200	61,300	3,752	3,676
49,300	49,400	2,979	2,902	55,300	55,400	3,369	3,292	61,300	61,400	3,759	3,682
49,400	49,500	2,985	2,909	55,400	55,500	3,375	3,299	61,400	61,500	3,765	3,689
49,500	49,600	2,992	2,915	55,500	55,600	3,382	3,305	61,500	61,600	3,772	3,695
49,600	49,700	2,998	2,922	55,600	55,700	3,388	3,312	61,600	61,700	3,778	3,702
49,700	49,800	3,005	2,928	55,700	55,800	3,395	3,318	61,700	61,800	3,785	3,708
49,800	49,900	3,011	2,935	55,800	55,900	3,401	3,325	61,800	61,900	3,791	3,715
49,900	50,000	3,018	2,941	55,900	56,000	3,408	3,331	61,900	62,000	3,798	3,721
50,000				56,000				62,000			
50,000	50,100	3,024	2,948	56,000	56,100	3,414	3,338	62,000	62,100	3,804	3,728
50,100	50,200	3,031	2,954	56,100	56,200	3,421	3,344	62,100	62,200	3,811	3,734
50,200	50,300	3,037	2,961	56,200	56,300	3,427	3,351	62,200	62,300	3,817	3,741
50,300	50,400	3,044	2,967	56,300	56,400	3,434	3,357	62,300	62,400	3,824	3,747
50,400	50,500	3,050	2,974	56,400	56,500	3,440	3,364	62,400	62,500	3,830	3,754
50,500	50,600	3,057	2,980	56,500	56,600	3,447	3,370	62,500	62,600	3,837	3,760
50,600	50,700	3,063	2,987	56,600	56,700	3,453	3,377	62,600	62,700	3,843	3,767
50,700	50,800	3,070	2,993	56,700	56,800	3,460	3,383	62,700	62,800	3,850	3,773
50,800	50,900	3,076	3,000	56,800	56,900	3,466	3,390	62,800	62,900	3,856	3,780
50,900	51,000	3,083	3,006	56,900	57,000	3,473	3,396	62,900	63,000	3,863	3,786
51,000				57,000				63,000			
51,000	51,100	3,089	3,013	57,000	57,100	3,479	3,403	63,000	63,100	3,869	3,793
51,100	51,200	3,096	3,019	57,100	57,200	3,486	3,409	63,100	63,200	3,876	3,799
51,200	51,300	3,102	3,026	57,200	57,300	3,492	3,416	63,200	63,300	3,882	3,806
51,300	51,400	3,109	3,032	57,300	57,400	3,499	3,422	63,300	63,400	3,889	3,812
51,400	51,500	3,115	3,039	57,400	57,500	3,505	3,429	63,400	63,500	3,895	3,819
51,500	51,600	3,122	3,045	57,500	57,600	3,512	3,435	63,500	63,600	3,902	3,825
51,600	51,700	3,128	3,052	57,600	57,700	3,518	3,442	63,600	63,700	3,908	3,832
51,700	51,800	3,135	3,058	57,700	57,800	3,525	3,448	63,700	63,800	3,915	3,838
51,800	51,900	3,141	3,065	57,800	57,900	3,531	3,455	63,800	63,900	3,921	3,845
51,900	52,000	3,148	3,071	57,900	58,000	3,538	3,461	63,900	64,000	3,928	3,851
52,000				58,000				64,000			
52,000	52,100	3,154	3,078	58,000	58,100	3,544	3,468	64,000	64,100	3,934	3,858
52,100	52,200	3,161	3,084	58,100	58,200	3,551	3,474	64,100	64,200	3,941	3,864
52,200	52,300	3,167	3,091	58,200	58,300	3,557	3,481	64,200	64,300	3,947	3,871
52,300	52,400	3,174	3,097	58,300	58,400	3,564	3,487	64,300	64,400	3,954	3,877
52,400	52,500	3,180	3,104	58,400	58,500	3,570	3,494	64,400	64,500	3,960	3,884
52,500	52,600	3,187	3,110	58,500	58,600	3,577	3,500	64,500	64,600	3,967	3,890
52,600	52,700	3,193	3,117	58,600	58,700	3,583	3,507	64,600	64,700	3,973	3,897
52,700	52,800	3,200	3,123	58,700	58,800	3,590	3,513	64,700	64,800	3,980	3,903
52,800	52,900	3,206	3,130	58,800	58,900	3,596	3,520	64,800	64,900	3,986	3,910
52,900	53,000	3,213	3,136	58,900	59,000	3,603	3,526	64,900	65,000	3,993	3,916
53,000				59,000				65,000			
53,000	53,100	3,219	3,143	59,000	59,100	3,609	3,533	65,000	65,100	3,999	3,923
53,100	53,200	3,226	3,149	59,100	59,200	3,616	3,539	65,100	65,200	4,006	3,929
53,200	53,300	3,232	3,156	59,200	59,300	3,622	3,546	65,200	65,300	4,012	3,936
53,300	53,400	3,239	3,162	59,300	59,400	3,629	3,552	65,300	65,400	4,019	3,942
53,400	53,500	3,245	3,169	59,400	59,500	3,635	3,559	65,400	65,500	4,025	3,949
53,500	53,600	3,252	3,175	59,500	59,600	3,642	3,565	65,500	65,600	4,032	3,955
53,600	53,700	3,258	3,182	59,600	59,700	3,648	3,572	65,600	65,700	4,038	3,962
53,700	53,800	3,265	3,188	59,700	59,800	3,655	3,578	65,700	65,800	4,045	3,968
53,800	53,900	3,271	3,195	59,800	59,900	3,661	3,585	65,800	65,900	4,051	3,975
53,900	54,000	3,278	3,201	59,900	60,000	3,668	3,591	65,900	66,000	4,058	3,981

2011 Tax Table for Forms 1A and WI-Z Filers – continued

If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly
		Your tax is –				Your tax is –				Your tax is –	
66,000				72,000				78,000			
66,000	66,100	4,064	3,988	72,000	72,100	4,454	4,378	78,000	78,100	4,844	4,768
66,100	66,200	4,071	3,994	72,100	72,200	4,461	4,384	78,100	78,200	4,851	4,774
66,200	66,300	4,077	4,001	72,200	72,300	4,467	4,391	78,200	78,300	4,857	4,781
66,300	66,400	4,084	4,007	72,300	72,400	4,474	4,397	78,300	78,400	4,864	4,787
66,400	66,500	4,090	4,014	72,400	72,500	4,480	4,404	78,400	78,500	4,870	4,794
66,500	66,600	4,097	4,020	72,500	72,600	4,487	4,410	78,500	78,600	4,877	4,800
66,600	66,700	4,103	4,027	72,600	72,700	4,493	4,417	78,600	78,700	4,883	4,807
66,700	66,800	4,110	4,033	72,700	72,800	4,500	4,423	78,700	78,800	4,890	4,813
66,800	66,900	4,116	4,040	72,800	72,900	4,506	4,430	78,800	78,900	4,896	4,820
66,900	67,000	4,123	4,046	72,900	73,000	4,513	4,436	78,900	79,000	4,903	4,826
67,000				73,000				79,000			
67,000	67,100	4,129	4,053	73,000	73,100	4,519	4,443	79,000	79,100	4,909	4,833
67,100	67,200	4,136	4,059	73,100	73,200	4,526	4,449	79,100	79,200	4,916	4,839
67,200	67,300	4,142	4,066	73,200	73,300	4,532	4,456	79,200	79,300	4,922	4,846
67,300	67,400	4,149	4,072	73,300	73,400	4,539	4,462	79,300	79,400	4,929	4,852
67,400	67,500	4,155	4,079	73,400	73,500	4,545	4,469	79,400	79,500	4,935	4,859
67,500	67,600	4,162	4,085	73,500	73,600	4,552	4,475	79,500	79,600	4,942	4,865
67,600	67,700	4,168	4,092	73,600	73,700	4,558	4,482	79,600	79,700	4,948	4,872
67,700	67,800	4,175	4,098	73,700	73,800	4,565	4,488	79,700	79,800	4,955	4,878
67,800	67,900	4,181	4,105	73,800	73,900	4,571	4,495	79,800	79,900	4,961	4,885
67,900	68,000	4,188	4,111	73,900	74,000	4,578	4,501	79,900	80,000	4,968	4,891
68,000				74,000				80,000			
68,000	68,100	4,194	4,118	74,000	74,100	4,584	4,508	80,000	80,100	4,974	4,898
68,100	68,200	4,201	4,124	74,100	74,200	4,591	4,514	80,100	80,200	4,981	4,904
68,200	68,300	4,207	4,131	74,200	74,300	4,597	4,521	80,200	80,300	4,987	4,911
68,300	68,400	4,214	4,137	74,300	74,400	4,604	4,527	80,300	80,400	4,994	4,917
68,400	68,500	4,220	4,144	74,400	74,500	4,610	4,534	80,400	80,500	5,000	4,924
68,500	68,600	4,227	4,150	74,500	74,600	4,617	4,540	80,500	80,600	5,007	4,930
68,600	68,700	4,233	4,157	74,600	74,700	4,623	4,547	80,600	80,700	5,013	4,937
68,700	68,800	4,240	4,163	74,700	74,800	4,630	4,553	80,700	80,800	5,020	4,943
68,800	68,900	4,246	4,170	74,800	74,900	4,636	4,560	80,800	80,900	5,026	4,950
68,900	69,000	4,253	4,176	74,900	75,000	4,643	4,566	80,900	81,000	5,033	4,956
69,000				75,000				81,000			
69,000	69,100	4,259	4,183	75,000	75,100	4,649	4,573	81,000	81,100	5,039	4,963
69,100	69,200	4,266	4,189	75,100	75,200	4,656	4,579	81,100	81,200	5,046	4,969
69,200	69,300	4,272	4,196	75,200	75,300	4,662	4,586	81,200	81,300	5,052	4,976
69,300	69,400	4,279	4,202	75,300	75,400	4,669	4,592	81,300	81,400	5,059	4,982
69,400	69,500	4,285	4,209	75,400	75,500	4,675	4,599	81,400	81,500	5,065	4,989
69,500	69,600	4,292	4,215	75,500	75,600	4,682	4,605	81,500	81,600	5,072	4,995
69,600	69,700	4,298	4,222	75,600	75,700	4,688	4,612	81,600	81,700	5,078	5,002
69,700	69,800	4,305	4,228	75,700	75,800	4,695	4,618	81,700	81,800	5,085	5,008
69,800	69,900	4,311	4,235	75,800	75,900	4,701	4,625	81,800	81,900	5,091	5,015
69,900	70,000	4,318	4,241	75,900	76,000	4,708	4,631	81,900	82,000	5,098	5,021
70,000				76,000				82,000			
70,000	70,100	4,324	4,248	76,000	76,100	4,714	4,638	82,000	82,100	5,104	5,028
70,100	70,200	4,331	4,254	76,100	76,200	4,721	4,644	82,100	82,200	5,111	5,034
70,200	70,300	4,337	4,261	76,200	76,300	4,727	4,651	82,200	82,300	5,117	5,041
70,300	70,400	4,344	4,267	76,300	76,400	4,734	4,657	82,300	82,400	5,124	5,047
70,400	70,500	4,350	4,274	76,400	76,500	4,740	4,664	82,400	82,500	5,130	5,054
70,500	70,600	4,357	4,280	76,500	76,600	4,747	4,670	82,500	82,600	5,137	5,060
70,600	70,700	4,363	4,287	76,600	76,700	4,753	4,677	82,600	82,700	5,143	5,067
70,700	70,800	4,370	4,293	76,700	76,800	4,760	4,683	82,700	82,800	5,150	5,073
70,800	70,900	4,376	4,300	76,800	76,900	4,766	4,690	82,800	82,900	5,156	5,080
70,900	71,000	4,383	4,306	76,900	77,000	4,773	4,696	82,900	83,000	5,163	5,086
71,000				77,000				83,000			
71,000	71,100	4,389	4,313	77,000	77,100	4,779	4,703	83,000	83,100	5,169	5,093
71,100	71,200	4,396	4,319	77,100	77,200	4,786	4,709	83,100	83,200	5,176	5,099
71,200	71,300	4,402	4,326	77,200	77,300	4,792	4,716	83,200	83,300	5,182	5,106
71,300	71,400	4,409	4,332	77,300	77,400	4,799	4,722	83,300	83,400	5,189	5,112
71,400	71,500	4,415	4,339	77,400	77,500	4,805	4,729	83,400	83,500	5,195	5,119
71,500	71,600	4,422	4,345	77,500	77,600	4,812	4,735	83,500	83,600	5,202	5,125
71,600	71,700	4,428	4,352	77,600	77,700	4,818	4,742	83,600	83,700	5,208	5,132
71,700	71,800	4,435	4,358	77,700	77,800	4,825	4,748	83,700	83,800	5,215	5,138
71,800	71,900	4,441	4,365	77,800	77,900	4,831	4,755	83,800	83,900	5,221	5,145
71,900	72,000	4,448	4,371	77,900	78,000	4,838	4,761	83,900	84,000	5,228	5,151

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If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly
		Your tax is –				Your tax is –				Your tax is –	
84,000				90,000				96,000			
84,000	84,100	5,234	5,158	90,000	90,100	5,624	5,548	96,000	96,100	6,014	5,938
84,100	84,200	5,241	5,164	90,100	90,200	5,631	5,554	96,100	96,200	6,021	5,944
84,200	84,300	5,247	5,171	90,200	90,300	5,637	5,561	96,200	96,300	6,027	5,951
84,300	84,400	5,254	5,177	90,300	90,400	5,644	5,567	96,300	96,400	6,034	5,957
84,400	84,500	5,260	5,184	90,400	90,500	5,650	5,574	96,400	96,500	6,040	5,964
84,500	84,600	5,267	5,190	90,500	90,600	5,657	5,580	96,500	96,600	6,047	5,970
84,600	84,700	5,273	5,197	90,600	90,700	5,663	5,587	96,600	96,700	6,053	5,977
84,700	84,800	5,280	5,203	90,700	90,800	5,670	5,593	96,700	96,800	6,060	5,983
84,800	84,900	5,286	5,210	90,800	90,900	5,676	5,600	96,800	96,900	6,066	5,990
84,900	85,000	5,293	5,216	90,900	91,000	5,683	5,606	96,900	97,000	6,073	5,996
85,000				91,000				97,000			
85,000	85,100	5,299	5,223	91,000	91,100	5,689	5,613	97,000	97,100	6,079	6,003
85,100	85,200	5,306	5,229	91,100	91,200	5,696	5,619	97,100	97,200	6,086	6,009
85,200	85,300	5,312	5,236	91,200	91,300	5,702	5,626	97,200	97,300	6,092	6,016
85,300	85,400	5,319	5,242	91,300	91,400	5,709	5,632	97,300	97,400	6,099	6,022
85,400	85,500	5,325	5,249	91,400	91,500	5,715	5,639	97,400	97,500	6,105	6,029
85,500	85,600	5,332	5,255	91,500	91,600	5,722	5,645	97,500	97,600	6,112	6,035
85,600	85,700	5,338	5,262	91,600	91,700	5,728	5,652	97,600	97,700	6,118	6,042
85,700	85,800	5,345	5,268	91,700	91,800	5,735	5,658	97,700	97,800	6,125	6,048
85,800	85,900	5,351	5,275	91,800	91,900	5,741	5,665	97,800	97,900	6,131	6,055
85,900	86,000	5,358	5,281	91,900	92,000	5,748	5,671	97,900	98,000	6,138	6,061
86,000				92,000				98,000			
86,000	86,100	5,364	5,288	92,000	92,100	5,754	5,678	98,000	98,100	6,144	6,068
86,100	86,200	5,371	5,294	92,100	92,200	5,761	5,684	98,100	98,200	6,151	6,074
86,200	86,300	5,377	5,301	92,200	92,300	5,767	5,691	98,200	98,300	6,157	6,081
86,300	86,400	5,384	5,307	92,300	92,400	5,774	5,697	98,300	98,400	6,164	6,087
86,400	86,500	5,390	5,314	92,400	92,500	5,780	5,704	98,400	98,500	6,170	6,094
86,500	86,600	5,397	5,320	92,500	92,600	5,787	5,710	98,500	98,600	6,177	6,100
86,600	86,700	5,403	5,327	92,600	92,700	5,793	5,717	98,600	98,700	6,183	6,107
86,700	86,800	5,410	5,333	92,700	92,800	5,800	5,723	98,700	98,800	6,190	6,113
86,800	86,900	5,416	5,340	92,800	92,900	5,806	5,730	98,800	98,900	6,196	6,120
86,900	87,000	5,423	5,346	92,900	93,000	5,813	5,736	98,900	99,000	6,203	6,126
87,000				93,000				99,000			
87,000	87,100	5,429	5,353	93,000	93,100	5,819	5,743	99,000	99,100	6,209	6,133
87,100	87,200	5,436	5,359	93,100	93,200	5,826	5,749	99,100	99,200	6,216	6,139
87,200	87,300	5,442	5,366	93,200	93,300	5,832	5,756	99,200	99,300	6,222	6,146
87,300	87,400	5,449	5,372	93,300	93,400	5,839	5,762	99,300	99,400	6,229	6,152
87,400	87,500	5,455	5,379	93,400	93,500	5,845	5,769	99,400	99,500	6,235	6,159
87,500	87,600	5,462	5,385	93,500	93,600	5,852	5,775	99,500	99,600	6,242	6,165
87,600	87,700	5,468	5,392	93,600	93,700	5,858	5,782	99,600	99,700	6,248	6,172
87,700	87,800	5,475	5,398	93,700	93,800	5,865	5,788	99,700	99,800	6,255	6,178
87,800	87,900	5,481	5,405	93,800	93,900	5,871	5,795	99,800	99,900	6,261	6,185
87,900	88,000	5,488	5,411	93,900	94,000	5,878	5,801	99,900	100,000	6,268	6,191
88,000				94,000				<div style="border: 1px solid black; border-radius: 15px; padding: 10px; width: fit-content; margin: auto;"> <p>\$100,000 or over – use the Tax Computation Worksheet on page 30</p> </div>			
88,000	88,100	5,494	5,418	94,000	94,100	5,884	5,808				
88,100	88,200	5,501	5,424	94,100	94,200	5,891	5,814				
88,200	88,300	5,507	5,431	94,200	94,300	5,897	5,821				
88,300	88,400	5,514	5,437	94,300	94,400	5,904	5,827				
88,400	88,500	5,520	5,444	94,400	94,500	5,910	5,834				
88,500	88,600	5,527	5,450	94,500	94,600	5,917	5,840				
88,600	88,700	5,533	5,457	94,600	94,700	5,923	5,847				
88,700	88,800	5,540	5,463	94,700	94,800	5,930	5,853				
88,800	88,900	5,546	5,470	94,800	94,900	5,936	5,860				
88,900	89,000	5,553	5,476	94,900	95,000	5,943	5,866				
89,000				95,000							
89,000	89,100	5,559	5,483	95,000	95,100	5,949	5,873				
89,100	89,200	5,566	5,489	95,100	95,200	5,956	5,879				
89,200	89,300	5,572	5,496	95,200	95,300	5,962	5,886				
89,300	89,400	5,579	5,502	95,300	95,400	5,969	5,892				
89,400	89,500	5,585	5,509	95,400	95,500	5,975	5,899				
89,500	89,600	5,592	5,515	95,500	95,600	5,982	5,905				
89,600	89,700	5,598	5,522	95,600	95,700	5,988	5,912				
89,700	89,800	5,605	5,528	95,700	95,800	5,995	5,918				
89,800	89,900	5,611	5,535	95,800	95,900	6,001	5,925				
89,900	90,000	5,618	5,541	95,900	96,000	6,008	5,931				

2011 Tax Computation Worksheet – Line 18

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

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

Taxable income. If line 17 is –	(a) Fill in the amount from line 17	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	(e) Subtract (d) from (c). Fill in the result here and on Form 1A, line 18
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.

Taxable income. If line 17 is –	(a) Fill in the amount from line 17	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	(e) Subtract (d) from (c). Fill in the result here and on Form 1A, line 18
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	\$

2011 Standard Deduction Table

If Wisconsin income (line 12 of Form 1A or line 1 of Form WI-Z) is –		And you are –			If Wisconsin income (line 12 of Form 1A or line 1 of Form WI-Z) is –		And you are –		
At least	But less than	Single	Married filing jointly	Head of Household	At least	But less than	Single	Married filing jointly	Head of Household
		Your standard deduction is–					Your standard deduction is–		
0	13,500	9,410	16,940	12,150	36,500	37,000	6,627	13,437	6,929
13,500	14,000	9,387	16,940	12,107	37,000	37,500	6,567	13,338	6,816
14,000	14,500	9,327	16,940	11,995	37,500	38,000	6,507	13,240	6,704
14,500	15,000	9,267	16,940	11,882	38,000	38,500	6,447	13,141	6,591
15,000	15,500	9,207	16,940	11,769	38,500	39,000	6,387	13,042	6,478
15,500	16,000	9,147	16,940	11,657	39,000	39,500	6,327	12,943	6,366
16,000	16,500	9,087	16,940	11,544	39,500	40,000	6,267	12,844	6,267
16,500	17,000	9,027	16,940	11,432	40,000	40,500	6,207	12,745	6,207
17,000	17,500	8,967	16,940	11,319	40,500	41,000	6,147	12,646	6,147
17,500	18,000	8,907	16,940	11,207	41,000	41,500	6,087	12,547	6,087
18,000	18,500	8,847	16,940	11,094	41,500	42,000	6,027	12,448	6,027
18,500	19,000	8,787	16,940	10,981	42,000	42,500	5,967	12,350	5,967
19,000	19,500	8,727	16,898	10,869	42,500	43,000	5,907	12,251	5,907
19,500	20,000	8,667	16,800	10,756	43,000	43,500	5,847	12,152	5,847
20,000	20,500	8,607	16,701	10,644	43,500	44,000	5,787	12,053	5,787
20,500	21,000	8,547	16,602	10,531	44,000	44,500	5,727	11,954	5,727
21,000	21,500	8,487	16,503	10,419	44,500	45,000	5,667	11,855	5,667
21,500	22,000	8,427	16,404	10,306	45,000	45,500	5,607	11,756	5,607
22,000	22,500	8,367	16,305	10,193	45,500	46,000	5,547	11,657	5,547
22,500	23,000	8,307	16,206	10,081	46,000	46,500	5,487	11,558	5,487
23,000	23,500	8,247	16,107	9,968	46,500	47,000	5,427	11,460	5,427
23,500	24,000	8,187	16,008	9,856	47,000	47,500	5,367	11,361	5,367
24,000	24,500	8,127	15,910	9,743	47,500	48,000	5,307	11,262	5,307
24,500	25,000	8,067	15,811	9,631	48,000	48,500	5,247	11,163	5,247
25,000	25,500	8,007	15,712	9,518	48,500	49,000	5,187	11,064	5,187
25,500	26,000	7,947	15,613	9,405	49,000	49,500	5,127	10,965	5,127
26,000	26,500	7,887	15,514	9,293	49,500	50,000	5,067	10,866	5,067
26,500	27,000	7,827	15,415	9,180	50,000	50,500	5,007	10,767	5,007
27,000	27,500	7,767	15,316	9,068	50,500	51,000	4,947	10,668	4,947
27,500	28,000	7,707	15,217	8,955	51,000	51,500	4,887	10,570	4,887
28,000	28,500	7,647	15,118	8,843	51,500	52,000	4,827	10,471	4,827
28,500	29,000	7,587	15,020	8,730	52,000	52,500	4,767	10,372	4,767
29,000	29,500	7,527	14,921	8,617	52,500	53,000	4,707	10,273	4,707
29,500	30,000	7,467	14,822	8,505	53,000	53,500	4,647	10,174	4,647
30,000	30,500	7,407	14,723	8,392	53,500	54,000	4,587	10,075	4,587
30,500	31,000	7,347	14,624	8,280	54,000	54,500	4,527	9,976	4,527
31,000	31,500	7,287	14,525	8,167	54,500	55,000	4,467	9,877	4,467
31,500	32,000	7,227	14,426	8,055	55,000	55,500	4,407	9,778	4,407
32,000	32,500	7,167	14,327	7,942	55,500	56,000	4,347	9,679	4,347
32,500	33,000	7,107	14,228	7,829	56,000	56,500	4,287	9,581	4,287
33,000	33,500	7,047	14,130	7,717	56,500	57,000	4,227	9,482	4,227
33,500	34,000	6,987	14,031	7,604	57,000	57,500	4,167	9,383	4,167
34,000	34,500	6,927	13,932	7,492	57,500	58,000	4,107	9,284	4,107
34,500	35,000	6,867	13,833	7,379	58,000	58,500	4,047	9,185	4,047
35,000	35,500	6,807	13,734	7,266	58,500	59,000	3,987	9,086	3,987
35,500	36,000	6,747	13,635	7,154	59,000	59,500	3,927	8,987	3,927
36,000	36,500	6,687	13,536	7,041	59,500	60,000	3,867	8,888	3,867

continued on next page

2011 Standard Deduction Table (continued from page 31)

If Wisconsin income (line 12 of Form 1A or line 1 of Form WI-Z) is –		And you are –			If Wisconsin income (line 12 of Form 1A or line 1 of Form WI-Z) is –		And you are –		
		Single	Married filing jointly	Head of Household			Single	Married filing jointly	Head of Household
At least	But less than	Your standard deduction is–			At least	But less than	Your standard deduction is–		
60,000	60,500	3,807	8,789	3,807	83,500	84,000	987	4,142	987
60,500	61,000	3,747	8,691	3,747	84,000	84,500	927	4,043	927
61,000	61,500	3,687	8,592	3,687	84,500	85,000	867	3,944	867
61,500	62,000	3,627	8,493	3,627	85,000	85,500	807	3,845	807
62,000	62,500	3,567	8,394	3,567	85,500	86,000	747	3,746	747
62,500	63,000	3,507	8,295	3,507	86,000	86,500	687	3,647	687
63,000	63,500	3,447	8,196	3,447	86,500	87,000	627	3,548	627
63,500	64,000	3,387	8,097	3,387	87,000	87,500	567	3,449	567
64,000	64,500	3,327	7,998	3,327	87,500	88,000	507	3,351	507
64,500	65,000	3,267	7,899	3,267	88,000	88,500	447	3,252	447
65,000	65,500	3,207	7,801	3,207	88,500	89,000	387	3,153	387
65,500	66,000	3,147	7,702	3,147	89,000	89,500	327	3,054	327
66,000	66,500	3,087	7,603	3,087	89,500	90,000	267	2,955	267
66,500	67,000	3,027	7,504	3,027	90,000	90,500	207	2,856	207
67,000	67,500	2,967	7,405	2,967	90,500	91,000	147	2,757	147
67,500	68,000	2,907	7,306	2,907	91,000	91,500	87	2,658	87
68,000	68,500	2,847	7,207	2,847	91,500	92,000	27	2,559	27
68,500	69,000	2,787	7,108	2,787	92,000	92,500	0	2,461	0
69,000	69,500	2,727	7,009	2,727	92,500	93,000	0	2,362	0
69,500	70,000	2,667	6,911	2,667	93,000	93,500	0	2,263	0
70,000	70,500	2,607	6,812	2,607	93,500	94,000	0	2,164	0
70,500	71,000	2,547	6,713	2,547	94,000	94,500	0	2,065	0
71,000	71,500	2,487	6,614	2,487	94,500	95,000	0	1,966	0
71,500	72,000	2,427	6,515	2,427	95,000	95,500	0	1,867	0
72,000	72,500	2,367	6,416	2,367	95,500	96,000	0	1,768	0
72,500	73,000	2,307	6,317	2,307	96,000	96,500	0	1,669	0
73,000	73,500	2,247	6,218	2,247	96,500	97,000	0	1,571	0
73,500	74,000	2,187	6,119	2,187	97,000	97,500	0	1,472	0
74,000	74,500	2,127	6,021	2,127	97,500	98,000	0	1,373	0
74,500	75,000	2,067	5,922	2,067	98,000	98,500	0	1,274	0
75,000	75,500	2,007	5,823	2,007	98,500	99,000	0	1,175	0
75,500	76,000	1,947	5,724	1,947	99,000	99,500	0	1,076	0
76,000	76,500	1,887	5,625	1,887	99,500	100,000	0	977	0
76,500	77,000	1,827	5,526	1,827	100,000	100,500	0	878	0
77,000	77,500	1,767	5,427	1,767	100,500	101,000	0	779	0
77,500	78,000	1,707	5,328	1,707	101,000	101,500	0	681	0
78,000	78,500	1,647	5,229	1,647	101,500	102,000	0	582	0
78,500	79,000	1,587	5,131	1,587	102,000	102,500	0	483	0
79,000	79,500	1,527	5,032	1,527	102,500	103,000	0	384	0
79,500	80,000	1,467	4,933	1,467	103,000	103,500	0	285	0
80,000	80,500	1,407	4,834	1,407	103,500	104,000	0	186	0
80,500	81,000	1,347	4,735	1,347	104,000	104,500	0	87	0
81,000	81,500	1,287	4,636	1,287	104,500	104,691	0	19	0
81,500	82,000	1,227	4,537	1,227	104,691	or over	0	0	0
82,000	82,500	1,167	4,438	1,167					
82,500	83,000	1,107	4,339	1,107					
83,000	83,500	1,047	4,241	1,047					