1A & WI-Z

Wisconsin Income Tax

Forms 1A and WI-Z Instructions 2014

WI efile is:

- ✓ **FREE**: file your state tax return at no charge
- ✓ **ACCURATE**: fewer errors than paper
- ✓ **SECURE**: safe and secure website

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

revenue.wi.gov

NEW IN 2014

Tax Rates Reduced – The tax rate for the lowest tax bracket is reduced from 4.4% to 4.0%. All taxpayers will benefit from this rate reduction which is built into the tax table on pages 24-29.

Standard Deduction Increased – The standard deduction is increased annually based on the rate of inflation. The increase is built into the standard deduction table on pages 31 and 32.

Medical Care Insurance – Your subtraction for medical care insurance does not include the cost of insurance for which you received a federal premium assistance credit (see page 10).

Tax Returns Are Due:

Wednesday
April 15, 2015

Need Help With Your Taxes?

You may be eligible for free tax help. See page 3 for:

- who can get help,
- how to find a location, and
- what to bring with you.

Para Assistencia Gratuita en Español
Ver página 22

FEDERAL PRIVACY ACT In compliance with federal law, you are hereby notified that the request for your social security number on the Wisconsin income tax return is made under the authority of sec. 71.03(6)(a) of the Wisconsin Statutes. The disclosure of this number on your return is mandatory. It will be used for identification purposes throughout the processing, filing and auditing of your return and the issuance of refund checks.

I-117 (R. 10-14)

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 →
- Do not use mailing labels.

Your legal last name	Legal first name	M.I.
SMITH	JOSEPH	J
If a joint return, spouse's legal last name	Spouse's legal first name	M.I.
SMITH	MARY	E
Home address (number and street)		Apt. No.
2375 N 7 ST		
City or post office	State	Zip code
ANYWHERE	WI	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: 0123456789 Do not use: Ø147
- Do not add cents in front of the preprinted zeros on entry lines. For example,

20 School property tax credit				
a Rent paid in 2014–heat included	2345 .00	Find credit from table page 12 .. **20a**	226 .00	
Rent paid in 2014–heat not included	5678 .00			
b Property taxes paid on home in 2014	.00	Find credit from table page 13 .. **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 2014 property tax bill (if you are a homeowner), and a record of any Wisconsin Works (W2) payments received
- 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 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 2014

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: (see above note)	You must file **Form 1NPR** if you:
• File federal Form 1040EZ *AND* • Were a Wisconsin resident all year *AND* • Were under age 65 on December 31, 2014, *AND* • Do not have W-2s that include active duty military pay received as a member of the National Guard or Reserves *AND* • Did not have interest income from state, municipal, or U.S. bonds *AND* • Did not receive unemployment compensation *AND* • Are not claiming any credits other than Wisconsin tax withheld from wages, renter's and homeowner's school property tax credit, or the married couple credit *AND* • Are not claiming Wisconsin homestead credit.	• Were single all year or married and file a joint return or as head of household *AND* • Were a Wisconsin resident all year *AND* • Have income only from wages, salaries, tips, scholarships and fellowships, interest, dividends, capital gain distributions, unemployment compensation, pensions, annuities, and IRAs *AND* • Have no adjustments to income (except deductions for an IRA, medical care insurance, or student loan interest) *AND* • 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 *AND* • Are not subject to a Wisconsin penalty on an IRA, qualified retirement plan, a Coverdell education plan, or medical or health savings account. **Exception** If you used federal Form 4972, you must file Form 1.	• Were a Wisconsin resident all year *AND* • Were married and file a separate return, or were divorced during the year *OR* • Have income which may not be reported on Form WI-Z or 1A (such as capital gain, rental, farm, or business income) *OR* • Claim adjustments to income (such as for alimony paid, tuition expense, or disability income exclusion) *OR* • Claim credit for itemized deductions, historic rehabilitation, venture capital investment, tax paid to another state, or repayment of income previously taxed *OR* • Are subject to a Wisconsin penalty on an IRA, qualified retirement plan, a Coverdell education plan, or medical or health savings account *OR* • Are subject to the alternative minimum tax.	• Were domiciled* in another state or country at any time during the year *OR* • Are married filing a joint return and your spouse was domiciled* in another state or country at any time during the year. * Your domicile is your true, fixed, and permanent home to which, whenever absent, you intend to return. You can be physically present or residing in one locality but maintain your domicile in another. Your domicile, once established, does not change unless all three of the following circumstances occur or exist: (1) You intend to abandon your old domicile and take actions consistent with that intent, *AND* (2) You intend to acquire a new domicile and take actions consistent with that intent, *AND* (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 2014.

Filing status	Age as of December 31, 2014	You must file if your gross income* (or total gross income of a married couple) during 2014 was:
Single	Under 65	$10,780 or more
	65 or older	$11,030 or more
Married – filing joint return	Both under 65	$19,550 or more
	One spouse 65 or older	$19,800 or more
	Both spouses 65 or older	$20,050 or more
Married – filing separate return	Under 65	$9,320 or more
	65 or older	$9,570 or more (applies to each spouse individually - must use Form 1)
Head of household	Under 65	$13,720 or more
	65 or older	$13,970 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 2014 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 $1,000 and it included at least $351 of unearned income, or
  (2) Your gross income (total unearned income and earned income) was more than –
  $10,080 if single
  $13,020 if head of household
  $18,150 if married filing jointly
  $8,620 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 (excess contribution), health savings account, or a medical savings account. (You must file Form 1.)
- You were a nonresident or part-year resident of Wisconsin for 2014 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 2014.
- You claim the earned income credit or the veterans and surviving spouses property tax credit.

Electronic Filing

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

You may pay by electronic funds transfer if you file electronically. File early and schedule payment as late as April 15. Go to revenue.wi.gov/faqs/pcs/e-faq3.html for more information.

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

- *Wisconsin e-file.* Available for free on the Department of Revenue website at 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 website at revenue.wi.gov/eserv/city/index.html.
- *Tax preparation software.* Purchase off-the-shelf tax preparation software to install on your computer, or connect to one of the private vendor websites that offer electronic filing. For more information, visit our website at revenue.wi.gov/eserv/webased.html or revenue.wi.gov/eserv/offshelf.html.

When to File / Extension of Time to File

Your return is due April 15, 2015. If you cannot file on time, you can get an extension. You may use any federal extension provision for Wisconsin, even if you are filing your federal return by April 15.

How to Get an Extension You do **not** need to submit a request for an extension to the department prior to the time you file your Wisconsin return. When you file your Form 1A or WI-Z, enclose either:

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

Note You will owe interest on any tax that you have not paid by April 15, 2015. This applies even though you may have an extension of time to file. If you do not file your return by April 15, 2015, or during an extension period, you are subject to additional interest and penalties. If you expect to owe tax with your return, you can avoid the 1% per month interest charge during the extension period by paying the tax by April 15, 2015. Submit the payment with a 2014 Wisconsin Form 1-ES. You can get this form from our website at 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) 266-2486
email: income@revenue.wi.gov

Forms requests:
phone: (608) 266-1961
Internet: 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 website at revenue.wi.gov. From this website, you can:

- Download forms, instructions, schedules, and publications.
- View answers to common questions.
- Email 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.

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 Website: 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) 266-2486 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 website at 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.

■ 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 2013 and you are filing a joint return for 2014 with the same spouse, be sure to enter your names and social security numbers in the same order as on your 2013 return.

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

■ Social Security Number

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

■ 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, 2014:

- 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, 2014, and did not remarry in 2014.

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, 2014, or
- Your spouse died in 2014 and you did not remarry in 2014, or
- You were married at the end of 2014 and your spouse died in 2015 before filing a 2014 return.

A married couple 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 2014 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 2014 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 2014*. 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, 2014. 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, 2014.

Note

■ Special Conditions

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

01 Extension – Operation Iraqi Freedom (page 5)
02 Extension – Combat zone (page 5)
03 Extension – Federally-declared disaster (page 5)
04 Divorce decree (page 19)
05 Injured spouse (page 19)
06 Single decedent or primary taxpayer if joint return (page 22)
07 Spouse 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.

Note

■ Rounding Off to Whole Dollars

The form has preprinted zeros in the place used to enter cents. All amounts filled in the form should be rounded to the nearest dollar. 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

Note

- 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 of taxable interest 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 this page.

Interest Worksheet for Line 2

1. Taxable interest from your federal Form 1040A, 1040, or 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 Housing and Economic Development Authority bonds issued after December 10, 2003, to fund multifamily affordable housing or elderly housing projects,

(5) 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,

(6) 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,

(7) local exposition district bonds,

(8) Wisconsin professional baseball park district bonds,

(9) 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,

(10) local cultural arts district bonds,

(11) Wisconsin professional football stadium bonds,

(12) Wisconsin Aerospace Authority bonds,

(13) 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,

(14) 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, 2014), there were no conduit revenue bonds issued where the interest income is exempt from Wisconsin tax. A listing of the conduit revenue bonds issued and the tax-exempt status is available on the department's website at: revenue.wi.gov/faqs/pcs/conduit.html,

(15) 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., and

(16) The Wisconsin Health and Educational Facilities Authority if the bonds or notes are issued for the benefit of a person who is eligible to receive the proceeds of bonds or notes from another entity for the same purpose for which the bonds or notes are issued under sec. 231.03(6), Wis. Stats., and the interest income received from the other bonds or notes is exempt from Wisconsin taxation.

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

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

■ Line 3 Ordinary Dividends

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

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

■ Line 4 Capital Gain Distributions

Fill in 70% of the capital gain distribution that you reported on line 10 of federal Form 1040A or line 13 of Form 1040. (**Caution** If your 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 2014, 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.

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 your federal Form 1040A, 1040EZ, or 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 your federal Form 1040A (line 20b of Form 1040) 4. _____
5. Fill in taxable refunds, credits, or offsets, if any, from line 10 of your 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. _____

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 your Form 1040EZ.
- If you filed federal Form 1040A or 1040, fill in the FAGI from line 21 of Form 1040A or line 37 of Form 1040 plus deductions for educator expenses and tuition or fees that may be included on your federal return 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. (**Note** This adjustment to FAGI is required only if federal law is extended to allow these items on the 2014 Form 1040A or Form 1040. The federal treatment was not known at the time these instructions went to print on October 31, 2014).

■ Line 6 Taxable IRA Distributions, Pensions, and Annuities

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

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

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

- Wisconsin does not tax railroad retirement benefits. Did you include an amount that you received from the U.S. Railroad Retirement Board in your federal income on line 12b of Form 1040A or line 16b of Form 1040? If yes, fill in such amount on line 4 of the Retirement Benefit Worksheet.
- Wisconsin does not tax military retirement benefits or certain uniformed services retirement benefits. Include on line 4 of the Retirement Benefit Worksheet retirement payments from:
  - (1) The U.S. military retirement system (including payments from the Retired Serviceman's Family Protection Plan and the Survivor Benefit Plan).
  - (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 9 provided:
  - (1) You were retired from the system before January 1, 1964, OR
  - (2) You were a member of the system as of December 31, 1963, retiring at a later date and payments you receive are from an account established before 1964, OR

(3) You are receiving payments from the system as the beneficiary of an individual who met either condition 1 or 2.

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

The specific retirement systems are:

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

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

Note Do **not** include any of the following as a nontaxable 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. Qualified membership is membership that began before January 1964 as explained on page 8. 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

Retirement Benefit Worksheet

(Keep for your records)

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

		(A) Yourself	(B) Your Spouse
1. Taxable IRA distributions from line 11b of your federal Form 1040A or line 15b of Form 1040	1.		
2. Taxable pension and annuity income from line 12b of your 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, 2014, and is your federal adjusted gross income less than $15,000 ($30,000 if married filing a joint return)?

☐ YES Skip to line 7.

☐ 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, 2014, fill in on line 7, column (A), the smaller 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, 2014, fill in on line 7, column (B), the smaller 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.		

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 of IRA deduction from line 17 of your federal Form 1040A or line 32 of 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 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) 2014 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.

"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.

CAUTION Do not include insurance premiums paid by an employer unless the premiums are included as wages in box 1 of your Form W-2.

Note The amount of employer-provided medical insurance that is identified on your W-2 in Box 12 with Code DD cannot be included in the subtraction for medical care insurance.

Note Premiums that are deducted pre-tax 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. Some employers may identify these amounts on your pay stubs as Internal Revenue Code sec. 125 or as a pre-tax deduction.

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

Note When completing line 1 of the worksheet, if you purchased the insurance through an Exchange, the amount you paid is the amount paid after your premium was reduced for any advance payment of the premium assistance credit.

Medical Care Insurance Worksheet	
1. Amount you paid in 2014 for medical care insurance	1._____
2. Amount of premium tax credit allowed on your 2014 federal return (line 45 of Form 1040A or line 69 of Form 1040)	2._____
3. Subtract line 2 from line 1	3._____
4. Amount of advance premium tax credit you were required to repay (line 29 of Form 1040A or line 46 of Form 1040)	4._____
5. Add line 3 and line 4	5._____
6. Fill in the amount from line 7 of Form 1A less the amounts on lines 8 and 9 of Form 1A	6._____
7. Fill in the smaller of line 5 or line 6. This is your subtraction for medical care insurance. Fill in here and on line 10 of Form 1A	7._____

■ Line 13 Dependents

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

■ Line 14 Standard Deduction

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

Standard Deduction Worksheet for Dependents

A. Wages, salaries, and tips from line 1 of Form 1A. (Do not include taxable scholarships or fellowships not reported on a W-2)	A.	.00
B. Addition amount	B.	350.00
C. Add lines A and B. If total is less than $1,000, fill in $1,000	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 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 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, 2014, 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 2014, 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 2014 for living quarters used as your primary residence OR you paid property taxes during 2014 on your home.

You are eligible for a credit whether or not you claim homestead credit on line 31.

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 a married couple) 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 2014 Fill in on the appropriate line(s) the total rent that you paid in 2014 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 2014 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 2014.

For example, if you and two other persons rented an apartment and paid a total rent of $3,000 in 2014, 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 below 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 on page 13.

Renter's School Property Tax Credit Table*

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

***Caution** The credit allowed certain persons may be less than the amount indicated. See "Special Cases" on page 11.

Renter's Worksheet

(Complete only if Exception described on page 12 applies.)

1. Credit for rent with heat included (from Col. 1 of Table on page 12) . . 1. _____ .00
2. Credit for rent where heat not included (from Col. 2 of Table on page 12) . . . . . 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 2014 Fill in the amount of property taxes that you *paid* in 2014 on your home. Do **not** include:

- Charges for special assessments, delinquent interest, or services that may be included on your tax bill (such as trash removal, recycling fee, or a water bill).
- Property taxes paid on property that is not your primary residence (such as a cottage or vacant land).
- Property taxes that you paid in any year other than 2014.

Property taxes are further limited as follows:

a. If you bought or sold your home during 2014, 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 2014, 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	If Property Taxes are: At Least	But Less Than	Line 20b (Line 8b of Form WI-Z) Credit is	If Property Taxes are: At Least	But Less Than	Line 20b (Line 8b of Form WI-Z) Credit is	If Property Taxes are: 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 11.

Step 2 Use the Homeowner's School Property Tax Credit Table on page 13 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 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 their earned income separately in column (A) or (B) of the schedule. "Earned income" includes *taxable* wages, salaries, tips, disability income treated as wages, scholarships or fellowships (only amounts reported on a W-2), and other employee compensation. Earned income that is not taxable to Wisconsin cannot be used in computing the credit.

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

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

Caution Earned income is generally the amount shown on line 1 of Form 1A. However, the following items that may be included on line 1 of Form 1A cannot be used in computing the credit: deferred compensation 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 21 of Form 1A. The maximum credit allowable is $480.

■ Line 25 (Line 12 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 2014 on which sales and use tax was not charged? If yes, you must report Wisconsin sales and use tax on these purchases on line 25 (line 12 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.

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 below)	2. x	%
3. Amount of sales and use tax due (line 1 multiplied by tax rate on line 2). Round this amount to the nearest dollar and fill in on line 25 of Form 1A (line 12 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 2014.

a. If storage, use, or consumption in 2014 was in one of the following counties, the tax rate was 5.6%:

Milwaukee, Ozaukee, Washington

b. If storage, use, or consumption in 2014 was in one of the following counties, the tax rate was 5.1%:

Racine, Waukesha

c. If storage, use, or consumption in 2014 was in one of the following counties, the tax rate was 5%:

Calumet, Menominee, Winnebago, Kewaunee, Outagamie, Manitowoc, Sheboygan

Note If you do not include an amount on line 25 (line 12 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.

■ Line 26 Donations

You may designate amounts as a donation to one or more of the programs listed on lines 26a through 26j. Your donation will either reduce your refund or be added to tax due. Add the amounts on lines 26a through 26j and fill in the total on line 26k.

Line 26a 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 26a.

Line 26b 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 26b.

Line 26c Cancer Research Donation Your cancer research donation will be divided equally between the Medical College of Wisconsin, Inc., and the University of Wisconsin Carbone Cancer Center for cancer research projects. Fill in the amount you want to donate on line 26c.

Line 26d 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 26d.

Line 26e 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 26e.

Line 26f Firefighters Memorial You may donate an amount towards a firefighters memorial. Fill in the amount you want to donate on line 26f.

Line 26g 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 26g.

Line 26h Second Harvest / Feeding America Your donation to the food banks supports efforts to feed the hungry and will be divided as follows: 65% to Feeding America Eastern Wisconsin (located in Milwaukee); 20% to Second Harvest Foodbank of Southern Wisconsin (located in Madison); and 15% to Feed My People (located in Eau Claire). The food banks provide food to food pantries, meal programs, shelters, and soup kitchens throughout the state. Fill in the amount you want to donate on line 26h.

Line 26i 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 26i.

Line 26j Special Olympics Wisconsin You may donate an amount to Special Olympics Wisconsin, Inc. Fill in the amount you want to donate on line 26j.

■ Line 28 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 28. 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 29 2014 Estimated Tax Payments and Amount Applied from 2013 Return

Fill in any payments you made on your estimated Wisconsin income tax (Form 1-ES) for 2014. Include any overpayment from your 2013 return that you were allowed as credit to your 2014 Wisconsin estimated tax.

Note **Check Your Estimated Tax Payments** Before filling in line 29, check the amount of your estimated tax payments on the department's website at https://ww2.revenue.wi.gov/PaymentInquiry/request.html. Processing of your return will be delayed if there is a difference between the amount of estimated tax payments you claim and the amount 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 2013 returns that you and your spouse were allowed as credit to 2014 Wisconsin estimated tax.

Follow these instructions even if your spouse died in 2014 or in 2015 before filing a 2014 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 2014 and the name(s) and social security number(s) under which you made them.

■ Line 30 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.

Note If you recklessly or fraudulently claim a false credit, you may be ineligible to claim the credit for up to 10 years and could also owe a penalty.

To claim the Wisconsin earned income credit, complete the following steps and fill in the required information in the spaces provided on line 30.

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 42a of your federal Form 1040A or line 66a of 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 30. This is your Wisconsin credit.

Note **Enclose With Your Return** Enclose a copy of your federal Schedule EIC with Form 1A. If you used a paid preparer to complete your federal return, also enclose federal Form 8867. 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 30. Write EIC in the space to the right of line 30. Complete your return through line 32. Enclose a copy of your federal return (Form 1040A or Form 1040) with Form 1A.

■ Line 31 Homestead Credit

If you are claiming homestead credit, fill in on line 31 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 32 Eligible Veterans and Surviving Spouses Property Tax Credit

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

Note If you recklessly or fraudulently claim a false credit, you may be ineligible to claim the credit for up to 10 years and could also owe a penalty.

An "eligible unremarried surviving spouse" means an unremarried surviving spouse of an individual who:

- Served on active duty in the U.S. armed forces or in forces incorporated as part of the U.S. armed forces or in the National Guard or a reserve component of 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, and
- Met one of the following conditions:
  1. Died while on active duty and while a resident of Wisconsin,
  2. Was a resident of Wisconsin at the time of his or her death and had either a service-connected disability rating of 100% under 38 USC 1114 or 1134 or a 100% disability rating based on individual unemployability,
  3. In the case of an individual who served in the National Guard or a reserve component, while a resident of Wisconsin died in the line of duty while on active or inactive duty for training purposes, or
  4. Was a resident of Wisconsin at the time of his or her death and following the individual's death, his or her spouse began to receive, and continues to receive dependency and indemnity compensation, as defined in 38 USC 101(14).

The unremarried surviving spouse must be certified by the Wisconsin Department of Veterans Affairs.

"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 unemployability.

Computing the Credit The credit is equal to the property taxes paid by the claimant 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 below if your principal dwelling is located on more than one acre of land.

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	

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. (See Exceptions below.)

Exceptions

- *Married filing a joint return* If property is owned by an eligible veteran and 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 (subject to the one acre limitation).
- *Married not filing a joint return* If property is owned by an eligible veteran and 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 (subject to the one acre limitation).

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 2014 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 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 2014 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 2014, and a copy of the certification (if required) received from the Wisconsin Department of Veterans Affairs with your return.

■ Line 34 Amount You Overpaid

If line 33 is more than line 27, complete line 34 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 38 instructions to see if you owe underpayment interest. If you owe underpayment interest and you show an overpayment on line 34, reduce the amount on line 34 by the amount of underpayment interest on line 38.

■ Line 35 Refund

Fill in on line 35 the amount from line 34 that you want refunded to you.

Note If you are divorced, see Enclosures on page 19. You may be required to enclose a copy of your judgment of divorce with your return.

■ Line 36 Amount of Line 34 to be Applied to your 2015 Estimated Tax

Fill in on line 36 the amount, if any, of the overpayment on line 34 you want applied to your 2015 estimated tax.

■ Line 37 Amount You Owe

If line 33 is less than line 27, complete line 37 to determine the amount you owe.

Note If the amount you owe with your return is $500 or more or you made late estimated tax payments, see the line 38 instructions.

To Pay Online Go to the department's website at https://tap.revenue.wi.gov/pay. 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)
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 38 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 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 37 is at least $500 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 24 minus the amounts on lines 30, 31, and 32.

Exceptions You will not owe underpayment interest if your 2013 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 2013 and you were a Wisconsin resident for all of 2013, **or**

2. The amounts on lines 28 and 29 on your 2014 return are at least as much as the tax shown on your 2013 return. Your estimated tax payments for 2014 must have been made on time and for the required amount. This exception does not apply if you did not file a 2013 Wisconsin return.

The tax shown on your 2013 return is the amount on line 25 of 2013 Form 1A minus the amounts on lines 31, 32, and 33.

Figuring Underpayment Interest

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

Fill in the underpayment interest from Schedule U on line 38. Add the amount of the underpayment interest to any tax due and fill in the total on line 37. If you are due a refund, subtract the underpayment interest from the overpayment on line 34. Enclose Schedule U with Form 1A.

Note Fill in the exception code in the space to the left of line 38 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 2014 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 2015 tax return. This is April 15, 2016, 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 <u>not</u> 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. Also enclose federal Form 8867 if you used a paid preparer to complete your federal return.
- 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.

See Special Instructions on Page 21

Fraudulent or Reckless Credit Claims

Fraudulent or reckless claims for earned income credit, homestead credit, or the veterans and surviving spouses property tax credit are subject to filing limitations. If you file a "fraudulent claim," you will not be allowed to take the credit for 10 years. "Fraudulent claim" means a claim that is false or excessive and filed with fraudulent intent. If you file a "reckless claim," you will not be allowed to take the credit for 2 years. "Reckless claim" means a claim that was improper, due to reckless or intentional disregard of income tax law or department rules and regulations. You may also have to pay penalties.

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 2015 Wisconsin income tax return will show a tax balance due to the department of $500 or more, you must either:

- Make estimated tax payments for 2015 in installments beginning April 15, 2015, using Wisconsin Form 1-ES, or
- Increase the amount of income tax withheld from your 2015 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) 266-2486 or any Department of Revenue office.

If you must file Form 1-ES for 2015 and do not receive a form in the mail, go to the department's website at 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, 2014,
- A legal resident of Wisconsin for all of 2014,
- Not claimed as a dependent on anyone's 2014 tax return (unless you were 62 or older on December 31, 2014),
- Not living in tax-exempt public housing for all of 2014 (**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 2014.

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 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 Fact Sheet 1118, *Income Tax Information for Active Military Personnel*.

Death of a Taxpayer

A return for a taxpayer who died in 2014 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"). Be sure to fill in the surviving heir's or personal representative's mailing address in the address area of the Form 1A or WI-Z.

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 2014 and you did not remarry in 2014, you can file a joint return. You can also file a joint return if your spouse died in 2015 before filing a 2014 return. A joint return should show your spouse's 2014 income before death and your income for all of 2014. 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 primary taxpayer (person listed first on the tax form) who is deceased and the date of death. If it is the spouse 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 2014 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 website at 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) 266-2486 para impuestos individuales y al (608) 266-2776 para impuestos de negocios. Oprima el "2" para ayuda en español.

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

WISCONSIN SCHOOL DISTRICT NUMBER

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, 2014. Fill in this number in the name and address area of your return. Failure to include your school district number may delay the processing of your return and any refund due.

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

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

The listing has the names of the school districts only to help you find your district number. Don't write in the name of your school district or the name of any specific school. Fill in only your school district's number on the school district line in the name and address area of your return. For example:

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

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

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

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

SECTION I – SCHOOL DISTRICTS OPERATING HIGH SCHOOLS

School District	No.
ABBOTSFORD	0007
ADAMS-FRIENDSHIP	0014
ALBANY	0063
ALGOMA	0070
ALMA	0084
ALMA CENTER	0091
ALMOND-BANCROFT	0105
ALTOONA	0112
AMERY	0119
ANTIGO	0140
APPLETON	0147
ARCADIA	0154
ARGYLE	0161
ARROWHEAD UHS	*
ASHLAND	0170
ASHWAUBENON	0182
ATHENS	0196
AUBURNDALE	0203
AUGUSTA	0217
BALDWIN-WOODVILLE	0231
BANGOR	0245
BARABOO	0280
BARNEVELD	0287
BARRON	0308
BAYFIELD	0315
BEAVER DAM	0336
BEECHER-DUNBAR-PEMBINE	4263
BELLEVILLE	0350
BELMONT	0364
BELOIT	0413
BELOIT TURNER	0422
BENTON	0427
BERLIN	0434
BIG FOOT UHS	*
BIRCHWOOD	0441
BLACK HAWK	2240
BLACK RIVER FALLS	0476
BLAIR-TAYLOR	0485
BLOOMER	0497
BONDUEL	0602
BOSCOBEL AREA	0609
BOWLER	0623
BOYCEVILLE	0637
BRILLION	0658
BRODHEAD	0700
BROWN DEER	0721
BRUCE	0735
BURLINGTON	0777
BUTTERNUT	0840
CADOTT	0870
CAMBRIA-FRIESLAND	0882
CAMBRIDGE	0896
CAMERON	0903
CAMPBELLSPORT	0910
CASHTON	0980
CASSVILLE	0994
CEDARBURG	1015
CEDAR GROVE-BELGIUM	1029
CENTRAL/WESTOSHA	*
CHEQUAMEGON	1071
CHETEK-WEYERHAEUSER	1080
CHILTON	1085
CHIPPEWA FALLS	1092
CLAYTON	1120
CLEAR LAKE	1127
CLINTON	1134
CLINTONVILLE	1141
COCHRANE-FOUNTAIN CITY	1155
COLBY	1162
COLEMAN	1169
COLFAX	1176
COLUMBUS	1183
CORNELL	1204
CRANDON	1218
CRIVITZ	1232
CUBA CITY	1246
CUDAHY	1253
CUMBERLAND	1260
D C EVEREST	4970
DARLINGTON	1295
DEERFIELD	1309
DE FOREST	1316
DELAVAN-DARIEN	1380
DENMARK	1407
DE PERE	1414
DE SOTO	1421
DODGELAND	2744
DODGEVILLE	1428
DRUMMOND	1491
DURAND	1499
EAST TROY	1540
EAU CLAIRE	1554
EDGAR	1561
EDGERTON	1568
ELCHO	1582
ELEVA-STRUM	1600
ELKHART LAKE-GLENBEULAH	1631
ELKHORN	1638
ELK MOUND	1645
ELLSWORTH	1659
ELMBROOK	0714
ELMWOOD	1666
EVANSVILLE	1694
FALL CREEK	1729
FALL RIVER	1736
FENNIMORE	1813
FLAMBEAU	5757
FLORENCE CO	1855
FOND DU LAC	1862
FORT ATKINSON	1883
FRANKLIN	1900
FREDERIC	1939
FREEDOM	1953
GALESVILLE-ETTRICK-TREMPEALEAU	2009
GERMANTOWN	2058
GIBRALTAR	2114
GILLETT	2128
GILMAN	2135
GILMANTON	2142
GLENWOOD CITY	2198
GOODMAN-ARMSTRONG	2212
GRAFTON	2217
GRANTON	2226
GRANTSBURG	2233
GREEN BAY	2289
GREENDALE	2296
GREENFIELD	2303
GREEN LAKE	2310
GREENWOOD	2394
GRESHAM	2415
HAMILTON	2420
HARTFORD UHS	*
HAYWARD	2478
HIGHLAND	2527
HILBERT	2534
HILLSBORO	2541
HOLMEN	2562
HORICON	2576
HORTONVILLE AREA	2583
HOWARD-SUAMICO	2604
HOWARDS GROVE	2605
HUDSON	2611
HURLEY	2618
HUSTISFORD	2625
INDEPENDENCE	2632
IOLA-SCANDINAVIA	2639
IOWA-GRANT	2646
ITHACA	2660
JANESVILLE	2695
JEFFERSON	2702
JOHNSON CREEK	2730
JUDA	2737
KAUKAUNA	2758
KENOSHA	2793
KETTLE MORAINE	1376
KEWASKUM	2800
KEWAUNEE	2814
KICKAPOO	5960
KIEL	2828
KIMBERLY	2835
KOHLER	2842
LA CROSSE	2849
LADYSMITH	2856
LA FARGE	2863
LAKE GENEVA-GENOA CITY UHS	*
LAKE HOLCOMBE	2891
LAKELAND UHS	*
LAKE MILLS	2898
LANCASTER	2912
LAONA	2940
LENA	2961
LITTLE CHUTE	3129
LODI	3150
LOMIRA	3171
LOYAL	3206
LUCK	3213
LUXEMBURG-CASCO	3220
MADISON	3269
MANAWA	3276
MANITOWOC	3290
MAPLE	3297
MARATHON CITY	3304
MARINETTE	3311
MARION	3318
MARKESAN	3325
MARSHALL	3332
MARSHFIELD	3339
MAUSTON	3360
MAYVILLE	3367
MCFARLAND	3381
MEDFORD	3409
MELLEN	3427
MELROSE-MINDORO	3428
MENASHA	3430
MENOMINEE INDIAN	3434
MENOMONEE FALLS	3437
MENOMONIE	3444
MEQUON-THIENSVILLE	3479
MERCER	3484
MERRILL	3500
MIDDLETON-CROSS PLAINS	3549
MILTON	3612
MILWAUKEE	3619
MINERAL POINT	3633
MISHICOT	3661
MONDOVI	3668
MONONA GROVE	3675
MONROE	3682
MONTELLO	3689
MONTICELLO	3696
MOSINEE	3787
MOUNT HOREB	3794
MUKWONAGO	3822
MUSKEGO-NORWAY	3857
NECEDAH	3871
NEENAH	3892
NEILLSVILLE	3899
NEKOOSA	3906
NEW AUBURN	3920
NEW BERLIN	3925
NEW GLARUS	3934
NEW HOLSTEIN	3941
NEW LISBON	3948
NEW LONDON	3955
NEW RICHMOND	3962
NIAGARA	3969
NICOLET UHS	*
NORRIS	3976
NORTH CRAWFORD	2016
NORTH FOND DU LAC	3983
NORTHERN OZAUKEE	1945
NORTHLAND PINES	1526
NORTHWOOD	3654
NORWALK-ONTARIO-WILTON	3990
OAK CREEK-FRANKLIN	4018
OAKFIELD	4025
OCONOMOWOC	4060
OCONTO	4067
OCONTO FALLS	4074
OMRO	4088
ONALASKA	4095
OOSTBURG	4137
OREGON	4144
OSCEOLA	4165
OSHKOSH	4179
OSSEO-FAIRCHILD	4186
OWEN-WITHEE	4207
PALMYRA-EAGLE	4221
PARDEEVILLE	4228
PARKVIEW	4151
PECATONICA	0490
PEPIN	4270
PESHTIGO	4305
PEWAUKEE	4312
PHELPS	4330
PHILLIPS	4347
PITTSVILLE	4368
PLATTEVILLE	4389
PLUM CITY	4459
PLYMOUTH	4473
PORTAGE	4501
PORT EDWARDS	4508
PORT WASHINGTON-SAUKVILLE	4515
POTOSI	4529
POYNETTE	4536
PRAIRIE DU CHIEN	4543
PRAIRIE FARM	4557
PRENTICE	4571
PRESCOTT	4578
PRINCETON	4606
PULASKI	4613
RACINE	4620
RANDOLPH	4634
RANDOM LAKE	4641
REEDSBURG	4753
REEDSVILLE	4760
RHINELANDER	4781
RIB LAKE	4795
RICE LAKE	4802
RICHLAND	4851
RIO	4865
RIPON AREA	4872
RIVERDALE	3850
RIVER FALLS	4893
RIVER RIDGE	4904
RIVER VALLEY	5523
ROSENDALE-BRANDON	4956
ROSHOLT	4963
ROYALL	1673
SAINT CROIX CENTRAL	2422
SAINT CROIX FALLS	5019
SAINT FRANCIS	5026
SAUK PRAIRIE	5100
SENECA	5124
SEVASTOPOL	5130
SEYMOUR	5138
SHAWANO	5264
SHEBOYGAN	5271
SHEBOYGAN FALLS	5278
SHELL LAKE	5306
SHIOCTON	5348
SHOREWOOD	5355
SHULLSBURG	5362
SIREN	5376
SLINGER	5390
SOLON SPRINGS	5397
SOMERSET	5432
SOUTH MILWAUKEE	5439
SOUTH SHORE	4522
SOUTHERN DOOR CO	5457
SOUTHWESTERN WISCONSIN	2485
SPARTA	5460
SPENCER	5467
SPOONER	5474
SPRING VALLEY	5586
STANLEY-BOYD	5593
STEVENS POINT	5607
STOCKBRIDGE	5614
STOUGHTON	5621
STRATFORD	5628
STURGEON BAY	5642
SUN PRAIRIE	5656
SUPERIOR	5663
SURING	5670
THORP	5726
THREE LAKES	5733
TIGERTON	5740
TOMAH	5747
TOMAHAWK	5754
TOMORROW RIVER	0126
TRI-COUNTY	4375
TURTLE LAKE	5810
TWO RIVERS	5824
UNION GROVE UHS	*
UNITY	0238
VALDERS	5866
VERONA	5901
VIROQUA	5985
WABENO	5992
WASHBURN	6027
WASHINGTON	6069
WATERFORD UHS	*
WATERLOO	6118
WATERTOWN	6125
WAUKESHA	6174
WAUNAKEE	6181
WAUPACA	6195
WAUPUN	6216
WAUSAU	6223
WAUSAUKEE	6230
WAUTOMA	6237
WAUWATOSA	6244
WAUZEKA-STEUBEN	6251
WEBSTER	6293
WEST ALLIS	6300
WEST BEND	6307
WESTBY	6321
WEST DE PERE	6328
WEST SALEM	6370
WESTFIELD	6335
WESTON	6354
WEYAUWEGA-FREMONT	6384
WHITEFISH BAY	6419
WHITEHALL	6426
WHITE LAKE	6440
WHITEWATER	6461
WHITNALL	6470
WILD ROSE	6475
WILLIAMS BAY	6482
WILMOT UHS	*
WINNECONNE	6608
WINTER	6615
WISCONSIN DELLS	6678
WISCONSIN HEIGHTS	0469
WISCONSIN RAPIDS	6685
WITTENBERG-BIRNAMWOOD	6692
WONEWOC-UNION CENTER.	6713
WRIGHTSTOWN	6734

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

SECTION II – SCHOOL DISTRICTS OPERATING ONLY ELEMENTARY SCHOOLS

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

2014 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 $1,406. 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**	1,496	1,400
28,600	**28,700**	1,502	1,406
28,700	**28,800**	1,508	1,411
28,800	**28,900**	1,514	1,417
28,900	**29,000**	1,521	1,423

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–	
0	**20**	0	0
20	**40**	1	1
40	**100**	3	3
100	**200**	6	6
200	**300**	10	10
300	**400**	14	14
400	**500**	18	18
500	**600**	22	22
600	**700**	26	26
700	**800**	30	30
800	**900**	34	34
900	**1,000**	38	38
1,000			
1,000	**1,100**	42	42
1,100	**1,200**	46	46
1,200	**1,300**	50	50
1,300	**1,400**	54	54
1,400	**1,500**	58	58
1,500	**1,600**	62	62
1,600	**1,700**	66	66
1,700	**1,800**	70	70
1,800	**1,900**	74	74
1,900	**2,000**	78	78
2,000			
2,000	**2,100**	82	82
2,100	**2,200**	86	86
2,200	**2,300**	90	90
2,300	**2,400**	94	94
2,400	**2,500**	98	98
2,500	**2,600**	102	102
2,600	**2,700**	106	106
2,700	**2,800**	110	110
2,800	**2,900**	114	114
2,900	**3,000**	118	118
3,000			
3,000	**3,100**	122	122
3,100	**3,200**	126	126
3,200	**3,300**	130	130
3,300	**3,400**	134	134
3,400	**3,500**	138	138
3,500	**3,600**	142	142
3,600	**3,700**	146	146
3,700	**3,800**	150	150
3,800	**3,900**	154	154
3,900	**4,000**	158	158

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–	
4,000			
4,000	**4,100**	162	162
4,100	**4,200**	166	166
4,200	**4,300**	170	170
4,300	**4,400**	174	174
4,400	**4,500**	178	178
4,500	**4,600**	182	182
4,600	**4,700**	186	186
4,700	**4,800**	190	190
4,800	**4,900**	194	194
4,900	**5,000**	198	198
5,000			
5,000	**5,100**	202	202
5,100	**5,200**	206	206
5,200	**5,300**	210	210
5,300	**5,400**	214	214
5,400	**5,500**	218	218
5,500	**5,600**	222	222
5,600	**5,700**	226	226
5,700	**5,800**	230	230
5,800	**5,900**	234	234
5,900	**6,000**	238	238
6,000			
6,000	**6,100**	242	242
6,100	**6,200**	246	246
6,200	**6,300**	250	250
6,300	**6,400**	254	254
6,400	**6,500**	258	258
6,500	**6,600**	262	262
6,600	**6,700**	266	266
6,700	**6,800**	270	270
6,800	**6,900**	274	274
6,900	**7,000**	278	278
7,000			
7,000	**7,100**	282	282
7,100	**7,200**	286	286
7,200	**7,300**	290	290
7,300	**7,400**	294	294
7,400	**7,500**	298	298
7,500	**7,600**	302	302
7,600	**7,700**	306	306
7,700	**7,800**	310	310
7,800	**7,900**	314	314
7,900	**8,000**	318	318

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–	
8,000			
8,000	**8,100**	322	322
8,100	**8,200**	326	326
8,200	**8,300**	330	330
8,300	**8,400**	334	334
8,400	**8,500**	338	338
8,500	**8,600**	342	342
8,600	**8,700**	346	346
8,700	**8,800**	350	350
8,800	**8,900**	354	354
8,900	**9,000**	358	358
9,000			
9,000	**9,100**	362	362
9,100	**9,200**	366	366
9,200	**9,300**	370	370
9,300	**9,400**	374	374
9,400	**9,500**	378	378
9,500	**9,600**	382	382
9,600	**9,700**	386	386
9,700	**9,800**	390	390
9,800	**9,900**	394	394
9,900	**10,000**	398	398
10,000			
10,000	**10,100**	402	402
10,100	**10,200**	406	406
10,200	**10,300**	410	410
10,300	**10,400**	414	414
10,400	**10,500**	418	418
10,500	**10,600**	422	422
10,600	**10,700**	426	426
10,700	**10,800**	430	430
10,800	**10,900**	434	434
10,900	**11,000**	439	438
11,000			
11,000	**11,100**	445	442
11,100	**11,200**	450	446
11,200	**11,300**	456	450
11,300	**11,400**	462	454
11,400	**11,500**	468	458
11,500	**11,600**	474	462
11,600	**11,700**	480	466
11,700	**11,800**	485	470
11,800	**11,900**	491	474
11,900	**12,000**	497	478

continued on page 25

2014 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 –	
12,000				**18,000**				**24,000**			
12,000	**12,100**	503	482	**18,000**	**18,100**	853	787	**24,000**	**24,100**	1,213	1,137
12,100	**12,200**	509	486	**18,100**	**18,200**	859	792	**24,100**	**24,200**	1,220	1,143
12,200	**12,300**	515	490	**18,200**	**18,300**	865	798	**24,200**	**24,300**	1,226	1,149
12,300	**12,400**	520	494	**18,300**	**18,400**	871	804	**24,300**	**24,400**	1,232	1,155
12,400	**12,500**	526	498	**18,400**	**18,500**	877	810	**24,400**	**24,500**	1,238	1,160
12,500	**12,600**	532	502	**18,500**	**18,600**	883	816	**24,500**	**24,600**	1,245	1,166
12,600	**12,700**	538	506	**18,600**	**18,700**	888	822	**24,600**	**24,700**	1,251	1,172
12,700	**12,800**	544	510	**18,700**	**18,800**	894	827	**24,700**	**24,800**	1,257	1,178
12,800	**12,900**	550	514	**18,800**	**18,900**	900	833	**24,800**	**24,900**	1,264	1,184
12,900	**13,000**	556	518	**18,900**	**19,000**	906	839	**24,900**	**25,000**	1,270	1,190
13,000				**19,000**				**25,000**			
13,000	**13,100**	561	522	**19,000**	**19,100**	912	845	**25,000**	**25,100**	1,276	1,195
13,100	**13,200**	567	526	**19,100**	**19,200**	918	851	**25,100**	**25,200**	1,282	1,201
13,200	**13,300**	573	530	**19,200**	**19,300**	923	857	**25,200**	**25,300**	1,289	1,207
13,300	**13,400**	579	534	**19,300**	**19,400**	929	863	**25,300**	**25,400**	1,295	1,213
13,400	**13,500**	585	538	**19,400**	**19,500**	935	868	**25,400**	**25,500**	1,301	1,219
13,500	**13,600**	591	542	**19,500**	**19,600**	941	874	**25,500**	**25,600**	1,307	1,225
13,600	**13,700**	596	546	**19,600**	**19,700**	947	880	**25,600**	**25,700**	1,314	1,230
13,700	**13,800**	602	550	**19,700**	**19,800**	953	886	**25,700**	**25,800**	1,320	1,236
13,800	**13,900**	608	554	**19,800**	**19,900**	958	892	**25,800**	**25,900**	1,326	1,242
13,900	**14,000**	614	558	**19,900**	**20,000**	964	898	**25,900**	**26,000**	1,332	1,248
14,000				**20,000**				**26,000**			
14,000	**14,100**	620	562	**20,000**	**20,100**	970	903	**26,000**	**26,100**	1,339	1,254
14,100	**14,200**	626	566	**20,100**	**20,200**	976	909	**26,100**	**26,200**	1,345	1,260
14,200	**14,300**	631	570	**20,200**	**20,300**	982	915	**26,200**	**26,300**	1,351	1,265
14,300	**14,400**	637	574	**20,300**	**20,400**	988	921	**26,300**	**26,400**	1,358	1,271
14,400	**14,500**	643	578	**20,400**	**20,500**	994	927	**26,400**	**26,500**	1,364	1,277
14,500	**14,600**	649	582	**20,500**	**20,600**	999	933	**26,500**	**26,600**	1,370	1,283
14,600	**14,700**	655	588	**20,600**	**20,700**	1,005	938	**26,600**	**26,700**	1,376	1,289
14,700	**14,800**	661	594	**20,700**	**20,800**	1,011	944	**26,700**	**26,800**	1,383	1,295
14,800	**14,900**	666	600	**20,800**	**20,900**	1,017	950	**26,800**	**26,900**	1,389	1,301
14,900	**15,000**	672	606	**20,900**	**21,000**	1,023	956	**26,900**	**27,000**	1,395	1,306
15,000				**21,000**				**27,000**			
15,000	**15,100**	678	611	**21,000**	**21,100**	1,029	962	**27,000**	**27,100**	1,401	1,312
15,100	**15,200**	684	617	**21,100**	**21,200**	1,034	968	**27,100**	**27,200**	1,408	1,318
15,200	**15,300**	690	623	**21,200**	**21,300**	1,040	973	**27,200**	**27,300**	1,414	1,324
15,300	**15,400**	696	629	**21,300**	**21,400**	1,046	979	**27,300**	**27,400**	1,420	1,330
15,400	**15,500**	702	635	**21,400**	**21,500**	1,052	985	**27,400**	**27,500**	1,427	1,336
15,500	**15,600**	707	641	**21,500**	**21,600**	1,058	991	**27,500**	**27,600**	1,433	1,341
15,600	**15,700**	713	646	**21,600**	**21,700**	1,064	997	**27,600**	**27,700**	1,439	1,347
15,700	**15,800**	719	652	**21,700**	**21,800**	1,069	1,003	**27,700**	**27,800**	1,445	1,353
15,800	**15,900**	725	658	**21,800**	**21,900**	1,075	1,009	**27,800**	**27,900**	1,452	1,359
15,900	**16,000**	731	664	**21,900**	**22,000**	1,082	1,014	**27,900**	**28,000**	1,458	1,365
16,000				**22,000**				**28,000**			
16,000	**16,100**	737	670	**22,000**	**22,100**	1,088	1,020	**28,000**	**28,100**	1,464	1,371
16,100	**16,200**	742	676	**22,100**	**22,200**	1,094	1,026	**28,100**	**28,200**	1,470	1,376
16,200	**16,300**	748	681	**22,200**	**22,300**	1,101	1,032	**28,200**	**28,300**	1,477	1,382
16,300	**16,400**	754	687	**22,300**	**22,400**	1,107	1,038	**28,300**	**28,400**	1,483	1,388
16,400	**16,500**	760	693	**22,400**	**22,500**	1,113	1,044	**28,400**	**28,500**	1,489	1,394
16,500	**16,600**	766	699	**22,500**	**22,600**	1,119	1,049	**28,500**	**28,600**	1,496	1,400
16,600	**16,700**	772	705	**22,600**	**22,700**	1,126	1,055	**28,600**	**28,700**	1,502	1,406
16,700	**16,800**	777	711	**22,700**	**22,800**	1,132	1,061	**28,700**	**28,800**	1,508	1,411
16,800	**16,900**	783	717	**22,800**	**22,900**	1,138	1,067	**28,800**	**28,900**	1,514	1,417
16,900	**17,000**	789	722	**22,900**	**23,000**	1,144	1,073	**28,900**	**29,000**	1,521	1,423
17,000				**23,000**				**29,000**			
17,000	**17,100**	795	728	**23,000**	**23,100**	1,151	1,079	**29,000**	**29,100**	1,527	1,429
17,100	**17,200**	801	734	**23,100**	**23,200**	1,157	1,084	**29,100**	**29,200**	1,533	1,435
17,200	**17,300**	807	740	**23,200**	**23,300**	1,163	1,090	**29,200**	**29,300**	1,539	1,441
17,300	**17,400**	812	746	**23,300**	**23,400**	1,169	1,096	**29,300**	**29,400**	1,546	1,448
17,400	**17,500**	818	752	**23,400**	**23,500**	1,176	1,102	**29,400**	**29,500**	1,552	1,454
17,500	**17,600**	824	757	**23,500**	**23,600**	1,182	1,108	**29,500**	**29,600**	1,558	1,460
17,600	**17,700**	830	763	**23,600**	**23,700**	1,188	1,114	**29,600**	**29,700**	1,564	1,466
17,700	**17,800**	836	769	**23,700**	**23,800**	1,195	1,119	**29,700**	**29,800**	1,571	1,473
17,800	**17,900**	842	775	**23,800**	**23,900**	1,201	1,125	**29,800**	**29,900**	1,577	1,479
17,900	**18,000**	848	781	**23,900**	**24,000**	1,207	1,131	**29,900**	**30,000**	1,583	1,485

continued on next page

2014 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 –	
30,000				**36,000**				**42,000**			
30,000	**30,100**	1,590	1,492	**36,000**	**36,100**	1,966	1,868	**42,000**	**42,100**	2,342	2,244
30,100	**30,200**	1,596	1,498	**36,100**	**36,200**	1,972	1,874	**42,100**	**42,200**	2,348	2,250
30,200	**30,300**	1,602	1,504	**36,200**	**36,300**	1,978	1,880	**42,200**	**42,300**	2,355	2,256
30,300	**30,400**	1,608	1,510	**36,300**	**36,400**	1,985	1,887	**42,300**	**42,400**	2,361	2,263
30,400	**30,500**	1,615	1,517	**36,400**	**36,500**	1,991	1,893	**42,400**	**42,500**	2,367	2,269
30,500	**30,600**	1,621	1,523	**36,500**	**36,600**	1,997	1,899	**42,500**	**42,600**	2,373	2,275
30,600	**30,700**	1,627	1,529	**36,600**	**36,700**	2,003	1,905	**42,600**	**42,700**	2,380	2,282
30,700	**30,800**	1,633	1,535	**36,700**	**36,800**	2,010	1,912	**42,700**	**42,800**	2,386	2,288
30,800	**30,900**	1,640	1,542	**36,800**	**36,900**	2,016	1,918	**42,800**	**42,900**	2,392	2,294
30,900	**31,000**	1,646	1,548	**36,900**	**37,000**	2,022	1,924	**42,900**	**43,000**	2,398	2,300
31,000				**37,000**				**43,000**			
31,000	**31,100**	1,652	1,554	**37,000**	**37,100**	2,028	1,930	**43,000**	**43,100**	2,405	2,307
31,100	**31,200**	1,659	1,560	**37,100**	**37,200**	2,035	1,937	**43,100**	**43,200**	2,411	2,313
31,200	**31,300**	1,665	1,567	**37,200**	**37,300**	2,041	1,943	**43,200**	**43,300**	2,417	2,319
31,300	**31,400**	1,671	1,573	**37,300**	**37,400**	2,047	1,949	**43,300**	**43,400**	2,423	2,325
31,400	**31,500**	1,677	1,579	**37,400**	**37,500**	2,054	1,955	**43,400**	**43,500**	2,430	2,332
31,500	**31,600**	1,684	1,586	**37,500**	**37,600**	2,060	1,962	**43,500**	**43,600**	2,436	2,338
31,600	**31,700**	1,690	1,592	**37,600**	**37,700**	2,066	1,968	**43,600**	**43,700**	2,442	2,344
31,700	**31,800**	1,696	1,598	**37,700**	**37,800**	2,072	1,974	**43,700**	**43,800**	2,449	2,351
31,800	**31,900**	1,702	1,604	**37,800**	**37,900**	2,079	1,981	**43,800**	**43,900**	2,455	2,357
31,900	**32,000**	1,709	1,611	**37,900**	**38,000**	2,085	1,987	**43,900**	**44,000**	2,461	2,363
32,000				**38,000**				**44,000**			
32,000	**32,100**	1,715	1,617	**38,000**	**38,100**	2,091	1,993	**44,000**	**44,100**	2,467	2,369
32,100	**32,200**	1,721	1,623	**38,100**	**38,200**	2,097	1,999	**44,100**	**44,200**	2,474	2,376
32,200	**32,300**	1,728	1,629	**38,200**	**38,300**	2,104	2,006	**44,200**	**44,300**	2,480	2,382
32,300	**32,400**	1,734	1,636	**38,300**	**38,400**	2,110	2,012	**44,300**	**44,400**	2,486	2,388
32,400	**32,500**	1,740	1,642	**38,400**	**38,500**	2,116	2,018	**44,400**	**44,500**	2,492	2,394
32,500	**32,600**	1,746	1,648	**38,500**	**38,600**	2,123	2,024	**44,500**	**44,600**	2,499	2,401
32,600	**32,700**	1,753	1,655	**38,600**	**38,700**	2,129	2,031	**44,600**	**44,700**	2,505	2,407
32,700	**32,800**	1,759	1,661	**38,700**	**38,800**	2,135	2,037	**44,700**	**44,800**	2,511	2,413
32,800	**32,900**	1,765	1,667	**38,800**	**38,900**	2,141	2,043	**44,800**	**44,900**	2,518	2,419
32,900	**33,000**	1,771	1,673	**38,900**	**39,000**	2,148	2,050	**44,900**	**45,000**	2,524	2,426
33,000				**39,000**				**45,000**			
33,000	**33,100**	1,778	1,680	**39,000**	**39,100**	2,154	2,056	**45,000**	**45,100**	2,530	2,432
33,100	**33,200**	1,784	1,686	**39,100**	**39,200**	2,160	2,062	**45,100**	**45,200**	2,536	2,438
33,200	**33,300**	1,790	1,692	**39,200**	**39,300**	2,166	2,068	**45,200**	**45,300**	2,543	2,445
33,300	**33,400**	1,796	1,698	**39,300**	**39,400**	2,173	2,075	**45,300**	**45,400**	2,549	2,451
33,400	**33,500**	1,803	1,705	**39,400**	**39,500**	2,179	2,081	**45,400**	**45,500**	2,555	2,457
33,500	**33,600**	1,809	1,711	**39,500**	**39,600**	2,185	2,087	**45,500**	**45,600**	2,561	2,463
33,600	**33,700**	1,815	1,717	**39,600**	**39,700**	2,191	2,093	**45,600**	**45,700**	2,568	2,470
33,700	**33,800**	1,822	1,724	**39,700**	**39,800**	2,198	2,100	**45,700**	**45,800**	2,574	2,476
33,800	**33,900**	1,828	1,730	**39,800**	**39,900**	2,204	2,106	**45,800**	**45,900**	2,580	2,482
33,900	**34,000**	1,834	1,736	**39,900**	**40,000**	2,210	2,112	**45,900**	**46,000**	2,586	2,488
34,000				**40,000**				**46,000**			
34,000	**34,100**	1,840	1,742	**40,000**	**40,100**	2,217	2,119	**46,000**	**46,100**	2,593	2,495
34,100	**34,200**	1,847	1,749	**40,100**	**40,200**	2,223	2,125	**46,100**	**46,200**	2,599	2,501
34,200	**34,300**	1,853	1,755	**40,200**	**40,300**	2,229	2,131	**46,200**	**46,300**	2,605	2,507
34,300	**34,400**	1,859	1,761	**40,300**	**40,400**	2,235	2,137	**46,300**	**46,400**	2,612	2,514
34,400	**34,500**	1,865	1,767	**40,400**	**40,500**	2,242	2,144	**46,400**	**46,500**	2,618	2,520
34,500	**34,600**	1,872	1,774	**40,500**	**40,600**	2,248	2,150	**46,500**	**46,600**	2,624	2,526
34,600	**34,700**	1,878	1,780	**40,600**	**40,700**	2,254	2,156	**46,600**	**46,700**	2,630	2,532
34,700	**34,800**	1,884	1,786	**40,700**	**40,800**	2,260	2,162	**46,700**	**46,800**	2,637	2,539
34,800	**34,900**	1,891	1,792	**40,800**	**40,900**	2,267	2,169	**46,800**	**46,900**	2,643	2,545
34,900	**35,000**	1,897	1,799	**40,900**	**41,000**	2,273	2,175	**46,900**	**47,000**	2,649	2,551
35,000				**41,000**				**47,000**			
35,000	**35,100**	1,903	1,805	**41,000**	**41,100**	2,279	2,181	**47,000**	**47,100**	2,655	2,557
35,100	**35,200**	1,909	1,811	**41,100**	**41,200**	2,286	2,187	**47,100**	**47,200**	2,662	2,564
35,200	**35,300**	1,916	1,818	**41,200**	**41,300**	2,292	2,194	**47,200**	**47,300**	2,668	2,570
35,300	**35,400**	1,922	1,824	**41,300**	**41,400**	2,298	2,200	**47,300**	**47,400**	2,674	2,576
35,400	**35,500**	1,928	1,830	**41,400**	**41,500**	2,304	2,206	**47,400**	**47,500**	2,681	2,582
35,500	**35,600**	1,934	1,836	**41,500**	**41,600**	2,311	2,213	**47,500**	**47,600**	2,687	2,589
35,600	**35,700**	1,941	1,843	**41,600**	**41,700**	2,317	2,219	**47,600**	**47,700**	2,693	2,595
35,700	**35,800**	1,947	1,849	**41,700**	**41,800**	2,323	2,225	**47,700**	**47,800**	2,699	2,601
35,800	**35,900**	1,953	1,855	**41,800**	**41,900**	2,329	2,231	**47,800**	**47,900**	2,706	2,608
35,900	**36,000**	1,959	1,861	**41,900**	**42,000**	2,336	2,238	**47,900**	**48,000**	2,712	2,614

continued on next page

2014 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 –	
48,000				**54,000**				**60,000**			
48,000	**48,100**	2,718	2,620	**54,000**	**54,100**	3,094	2,996	**60,000**	**60,100**	3,471	3,373
48,100	**48,200**	2,724	2,626	**54,100**	**54,200**	3,101	3,003	**60,100**	**60,200**	3,477	3,379
48,200	**48,300**	2,731	2,633	**54,200**	**54,300**	3,107	3,009	**60,200**	**60,300**	3,483	3,385
48,300	**48,400**	2,737	2,639	**54,300**	**54,400**	3,113	3,015	**60,300**	**60,400**	3,489	3,391
48,400	**48,500**	2,743	2,645	**54,400**	**54,500**	3,119	3,021	**60,400**	**60,500**	3,496	3,398
48,500	**48,600**	2,750	2,651	**54,500**	**54,600**	3,126	3,028	**60,500**	**60,600**	3,502	3,404
48,600	**48,700**	2,756	2,658	**54,600**	**54,700**	3,132	3,034	**60,600**	**60,700**	3,508	3,410
48,700	**48,800**	2,762	2,664	**54,700**	**54,800**	3,138	3,040	**60,700**	**60,800**	3,514	3,416
48,800	**48,900**	2,768	2,670	**54,800**	**54,900**	3,145	3,046	**60,800**	**60,900**	3,521	3,423
48,900	**49,000**	2,775	2,677	**54,900**	**55,000**	3,151	3,053	**60,900**	**61,000**	3,527	3,429
49,000				**55,000**				**61,000**			
49,000	**49,100**	2,781	2,683	**55,000**	**55,100**	3,157	3,059	**61,000**	**61,100**	3,533	3,435
49,100	**49,200**	2,787	2,689	**55,100**	**55,200**	3,163	3,065	**61,100**	**61,200**	3,540	3,441
49,200	**49,300**	2,793	2,695	**55,200**	**55,300**	3,170	3,072	**61,200**	**61,300**	3,546	3,448
49,300	**49,400**	2,800	2,702	**55,300**	**55,400**	3,176	3,078	**61,300**	**61,400**	3,552	3,454
49,400	**49,500**	2,806	2,708	**55,400**	**55,500**	3,182	3,084	**61,400**	**61,500**	3,558	3,460
49,500	**49,600**	2,812	2,714	**55,500**	**55,600**	3,188	3,090	**61,500**	**61,600**	3,565	3,467
49,600	**49,700**	2,818	2,720	**55,600**	**55,700**	3,195	3,097	**61,600**	**61,700**	3,571	3,473
49,700	**49,800**	2,825	2,727	**55,700**	**55,800**	3,201	3,103	**61,700**	**61,800**	3,577	3,479
49,800	**49,900**	2,831	2,733	**55,800**	**55,900**	3,207	3,109	**61,800**	**61,900**	3,583	3,485
49,900	**50,000**	2,837	2,739	**55,900**	**56,000**	3,213	3,115	**61,900**	**62,000**	3,590	3,492
50,000				**56,000**				**62,000**			
50,000	**50,100**	2,844	2,746	**56,000**	**56,100**	3,220	3,122	**62,000**	**62,100**	3,596	3,498
50,100	**50,200**	2,850	2,752	**56,100**	**56,200**	3,226	3,128	**62,100**	**62,200**	3,602	3,504
50,200	**50,300**	2,856	2,758	**56,200**	**56,300**	3,232	3,134	**62,200**	**62,300**	3,609	3,510
50,300	**50,400**	2,862	2,764	**56,300**	**56,400**	3,239	3,141	**62,300**	**62,400**	3,615	3,517
50,400	**50,500**	2,869	2,771	**56,400**	**56,500**	3,245	3,147	**62,400**	**62,500**	3,621	3,523
50,500	**50,600**	2,875	2,777	**56,500**	**56,600**	3,251	3,153	**62,500**	**62,600**	3,627	3,529
50,600	**50,700**	2,881	2,783	**56,600**	**56,700**	3,257	3,159	**62,600**	**62,700**	3,634	3,536
50,700	**50,800**	2,887	2,789	**56,700**	**56,800**	3,264	3,166	**62,700**	**62,800**	3,640	3,542
50,800	**50,900**	2,894	2,796	**56,800**	**56,900**	3,270	3,172	**62,800**	**62,900**	3,646	3,548
50,900	**51,000**	2,900	2,802	**56,900**	**57,000**	3,276	3,178	**62,900**	**63,000**	3,652	3,554
51,000				**57,000**				**63,000**			
51,000	**51,100**	2,906	2,808	**57,000**	**57,100**	3,282	3,184	**63,000**	**63,100**	3,659	3,561
51,100	**51,200**	2,913	2,814	**57,100**	**57,200**	3,289	3,191	**63,100**	**63,200**	3,665	3,567
51,200	**51,300**	2,919	2,821	**57,200**	**57,300**	3,295	3,197	**63,200**	**63,300**	3,671	3,573
51,300	**51,400**	2,925	2,827	**57,300**	**57,400**	3,301	3,203	**63,300**	**63,400**	3,677	3,579
51,400	**51,500**	2,931	2,833	**57,400**	**57,500**	3,308	3,209	**63,400**	**63,500**	3,684	3,586
51,500	**51,600**	2,938	2,840	**57,500**	**57,600**	3,314	3,216	**63,500**	**63,600**	3,690	3,592
51,600	**51,700**	2,944	2,846	**57,600**	**57,700**	3,320	3,222	**63,600**	**63,700**	3,696	3,598
51,700	**51,800**	2,950	2,852	**57,700**	**57,800**	3,326	3,228	**63,700**	**63,800**	3,703	3,605
51,800	**51,900**	2,956	2,858	**57,800**	**57,900**	3,333	3,235	**63,800**	**63,900**	3,709	3,611
51,900	**52,000**	2,963	2,865	**57,900**	**58,000**	3,339	3,241	**63,900**	**64,000**	3,715	3,617
52,000				**58,000**				**64,000**			
52,000	**52,100**	2,969	2,871	**58,000**	**58,100**	3,345	3,247	**64,000**	**64,100**	3,721	3,623
52,100	**52,200**	2,975	2,877	**58,100**	**58,200**	3,351	3,253	**64,100**	**64,200**	3,728	3,630
52,200	**52,300**	2,982	2,883	**58,200**	**58,300**	3,358	3,260	**64,200**	**64,300**	3,734	3,636
52,300	**52,400**	2,988	2,890	**58,300**	**58,400**	3,364	3,266	**64,300**	**64,400**	3,740	3,642
52,400	**52,500**	2,994	2,896	**58,400**	**58,500**	3,370	3,272	**64,400**	**64,500**	3,746	3,648
52,500	**52,600**	3,000	2,902	**58,500**	**58,600**	3,377	3,278	**64,500**	**64,600**	3,753	3,655
52,600	**52,700**	3,007	2,909	**58,600**	**58,700**	3,383	3,285	**64,600**	**64,700**	3,759	3,661
52,700	**52,800**	3,013	2,915	**58,700**	**58,800**	3,389	3,291	**64,700**	**64,800**	3,765	3,667
52,800	**52,900**	3,019	2,921	**58,800**	**58,900**	3,395	3,297	**64,800**	**64,900**	3,772	3,673
52,900	**53,000**	3,025	2,927	**58,900**	**59,000**	3,402	3,304	**64,900**	**65,000**	3,778	3,680
53,000				**59,000**				**65,000**			
53,000	**53,100**	3,032	2,934	**59,000**	**59,100**	3,408	3,310	**65,000**	**65,100**	3,784	3,686
53,100	**53,200**	3,038	2,940	**59,100**	**59,200**	3,414	3,316	**65,100**	**65,200**	3,790	3,692
53,200	**53,300**	3,044	2,946	**59,200**	**59,300**	3,420	3,322	**65,200**	**65,300**	3,797	3,699
53,300	**53,400**	3,050	2,952	**59,300**	**59,400**	3,427	3,329	**65,300**	**65,400**	3,803	3,705
53,400	**53,500**	3,057	2,959	**59,400**	**59,500**	3,433	3,335	**65,400**	**65,500**	3,809	3,711
53,500	**53,600**	3,063	2,965	**59,500**	**59,600**	3,439	3,341	**65,500**	**65,600**	3,815	3,717
53,600	**53,700**	3,069	2,971	**59,600**	**59,700**	3,445	3,347	**65,600**	**65,700**	3,822	3,724
53,700	**53,800**	3,076	2,978	**59,700**	**59,800**	3,452	3,354	**65,700**	**65,800**	3,828	3,730
53,800	**53,900**	3,082	2,984	**59,800**	**59,900**	3,458	3,360	**65,800**	**65,900**	3,834	3,736
53,900	**54,000**	3,088	2,990	**59,900**	**60,000**	3,464	3,366	**65,900**	**66,000**	3,840	3,742

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 –	
66,000				**72,000**				**78,000**			
66,000	**66,100**	3,847	3,749	**72,000**	**72,100**	4,223	4,125	**78,000**	**78,100**	4,599	4,501
66,100	**66,200**	3,853	3,755	**72,100**	**72,200**	4,229	4,131	**78,100**	**78,200**	4,605	4,507
66,200	**66,300**	3,859	3,761	**72,200**	**72,300**	4,236	4,137	**78,200**	**78,300**	4,612	4,514
66,300	**66,400**	3,866	3,768	**72,300**	**72,400**	4,242	4,144	**78,300**	**78,400**	4,618	4,520
66,400	**66,500**	3,872	3,774	**72,400**	**72,500**	4,248	4,150	**78,400**	**78,500**	4,624	4,526
66,500	**66,600**	3,878	3,780	**72,500**	**72,600**	4,254	4,156	**78,500**	**78,600**	4,631	4,532
66,600	**66,700**	3,884	3,786	**72,600**	**72,700**	4,261	4,163	**78,600**	**78,700**	4,637	4,539
66,700	**66,800**	3,891	3,793	**72,700**	**72,800**	4,267	4,169	**78,700**	**78,800**	4,643	4,545
66,800	**66,900**	3,897	3,799	**72,800**	**72,900**	4,273	4,175	**78,800**	**78,900**	4,649	4,551
66,900	**67,000**	3,903	3,805	**72,900**	**73,000**	4,279	4,181	**78,900**	**79,000**	4,656	4,558
67,000				**73,000**				**79,000**			
67,000	**67,100**	3,909	3,811	**73,000**	**73,100**	4,286	4,188	**79,000**	**79,100**	4,662	4,564
67,100	**67,200**	3,916	3,818	**73,100**	**73,200**	4,292	4,194	**79,100**	**79,200**	4,668	4,570
67,200	**67,300**	3,922	3,824	**73,200**	**73,300**	4,298	4,200	**79,200**	**79,300**	4,674	4,576
67,300	**67,400**	3,928	3,830	**73,300**	**73,400**	4,304	4,206	**79,300**	**79,400**	4,681	4,583
67,400	**67,500**	3,935	3,836	**73,400**	**73,500**	4,311	4,213	**79,400**	**79,500**	4,687	4,589
67,500	**67,600**	3,941	3,843	**73,500**	**73,600**	4,317	4,219	**79,500**	**79,600**	4,693	4,595
67,600	**67,700**	3,947	3,849	**73,600**	**73,700**	4,323	4,225	**79,600**	**79,700**	4,699	4,601
67,700	**67,800**	3,953	3,855	**73,700**	**73,800**	4,330	4,232	**79,700**	**79,800**	4,706	4,608
67,800	**67,900**	3,960	3,862	**73,800**	**73,900**	4,336	4,238	**79,800**	**79,900**	4,712	4,614
67,900	**68,000**	3,966	3,868	**73,900**	**74,000**	4,342	4,244	**79,900**	**80,000**	4,718	4,620
68,000				**74,000**				**80,000**			
68,000	**68,100**	3,972	3,874	**74,000**	**74,100**	4,348	4,250	**80,000**	**80,100**	4,725	4,627
68,100	**68,200**	3,978	3,880	**74,100**	**74,200**	4,355	4,257	**80,100**	**80,200**	4,731	4,633
68,200	**68,300**	3,985	3,887	**74,200**	**74,300**	4,361	4,263	**80,200**	**80,300**	4,737	4,639
68,300	**68,400**	3,991	3,893	**74,300**	**74,400**	4,367	4,269	**80,300**	**80,400**	4,743	4,645
68,400	**68,500**	3,997	3,899	**74,400**	**74,500**	4,373	4,275	**80,400**	**80,500**	4,750	4,652
68,500	**68,600**	4,004	3,905	**74,500**	**74,600**	4,380	4,282	**80,500**	**80,600**	4,756	4,658
68,600	**68,700**	4,010	3,912	**74,600**	**74,700**	4,386	4,288	**80,600**	**80,700**	4,762	4,664
68,700	**68,800**	4,016	3,918	**74,700**	**74,800**	4,392	4,294	**80,700**	**80,800**	4,768	4,670
68,800	**68,900**	4,022	3,924	**74,800**	**74,900**	4,399	4,300	**80,800**	**80,900**	4,775	4,677
68,900	**69,000**	4,029	3,931	**74,900**	**75,000**	4,405	4,307	**80,900**	**81,000**	4,781	4,683
69,000				**75,000**				**81,000**			
69,000	**69,100**	4,035	3,937	**75,000**	**75,100**	4,411	4,313	**81,000**	**81,100**	4,787	4,689
69,100	**69,200**	4,041	3,943	**75,100**	**75,200**	4,417	4,319	**81,100**	**81,200**	4,794	4,695
69,200	**69,300**	4,047	3,949	**75,200**	**75,300**	4,424	4,326	**81,200**	**81,300**	4,800	4,702
69,300	**69,400**	4,054	3,956	**75,300**	**75,400**	4,430	4,332	**81,300**	**81,400**	4,806	4,708
69,400	**69,500**	4,060	3,962	**75,400**	**75,500**	4,436	4,338	**81,400**	**81,500**	4,812	4,714
69,500	**69,600**	4,066	3,968	**75,500**	**75,600**	4,442	4,344	**81,500**	**81,600**	4,819	4,721
69,600	**69,700**	4,072	3,974	**75,600**	**75,700**	4,449	4,351	**81,600**	**81,700**	4,825	4,727
69,700	**69,800**	4,079	3,981	**75,700**	**75,800**	4,455	4,357	**81,700**	**81,800**	4,831	4,733
69,800	**69,900**	4,085	3,987	**75,800**	**75,900**	4,461	4,363	**81,800**	**81,900**	4,837	4,739
69,900	**70,000**	4,091	3,993	**75,900**	**76,000**	4,467	4,369	**81,900**	**82,000**	4,844	4,746
70,000				**76,000**				**82,000**			
70,000	**70,100**	4,098	4,000	**76,000**	**76,100**	4,474	4,376	**82,000**	**82,100**	4,850	4,752
70,100	**70,200**	4,104	4,006	**76,100**	**76,200**	4,480	4,382	**82,100**	**82,200**	4,856	4,758
70,200	**70,300**	4,110	4,012	**76,200**	**76,300**	4,486	4,388	**82,200**	**82,300**	4,863	4,764
70,300	**70,400**	4,116	4,018	**76,300**	**76,400**	4,493	4,395	**82,300**	**82,400**	4,869	4,771
70,400	**70,500**	4,123	4,025	**76,400**	**76,500**	4,499	4,401	**82,400**	**82,500**	4,875	4,777
70,500	**70,600**	4,129	4,031	**76,500**	**76,600**	4,505	4,407	**82,500**	**82,600**	4,881	4,783
70,600	**70,700**	4,135	4,037	**76,600**	**76,700**	4,511	4,413	**82,600**	**82,700**	4,888	4,790
70,700	**70,800**	4,141	4,043	**76,700**	**76,800**	4,518	4,420	**82,700**	**82,800**	4,894	4,796
70,800	**70,900**	4,148	4,050	**76,800**	**76,900**	4,524	4,426	**82,800**	**82,900**	4,900	4,802
70,900	**71,000**	4,154	4,056	**76,900**	**77,000**	4,530	4,432	**82,900**	**83,000**	4,906	4,808
71,000				**77,000**				**83,000**			
71,000	**71,100**	4,160	4,062	**77,000**	**77,100**	4,536	4,438	**83,000**	**83,100**	4,913	4,815
71,100	**71,200**	4,167	4,068	**77,100**	**77,200**	4,543	4,445	**83,100**	**83,200**	4,919	4,821
71,200	**71,300**	4,173	4,075	**77,200**	**77,300**	4,549	4,451	**83,200**	**83,300**	4,925	4,827
71,300	**71,400**	4,179	4,081	**77,300**	**77,400**	4,555	4,457	**83,300**	**83,400**	4,931	4,833
71,400	**71,500**	4,185	4,087	**77,400**	**77,500**	4,562	4,463	**83,400**	**83,500**	4,938	4,840
71,500	**71,600**	4,192	4,094	**77,500**	**77,600**	4,568	4,470	**83,500**	**83,600**	4,944	4,846
71,600	**71,700**	4,198	4,100	**77,600**	**77,700**	4,574	4,476	**83,600**	**83,700**	4,950	4,852
71,700	**71,800**	4,204	4,106	**77,700**	**77,800**	4,580	4,482	**83,700**	**83,800**	4,957	4,859
71,800	**71,900**	4,210	4,112	**77,800**	**77,900**	4,587	4,489	**83,800**	**83,900**	4,963	4,865
71,900	**72,000**	4,217	4,119	**77,900**	**78,000**	4,593	4,495	**83,900**	**84,000**	4,969	4,871

continued on next page

2014 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 –	
84,000				**90,000**				**96,000**			
84,000	**84,100**	4,975	4,877	**90,000**	**90,100**	5,352	5,254	**96,000**	**96,100**	5,728	5,630
84,100	**84,200**	4,982	4,884	**90,100**	**90,200**	5,358	5,260	**96,100**	**96,200**	5,734	5,636
84,200	**84,300**	4,988	4,890	**90,200**	**90,300**	5,364	5,266	**96,200**	**96,300**	5,740	5,642
84,300	**84,400**	4,994	4,896	**90,300**	**90,400**	5,370	5,272	**96,300**	**96,400**	5,747	5,649
84,400	**84,500**	5,000	4,902	**90,400**	**90,500**	5,377	5,279	**96,400**	**96,500**	5,753	5,655
84,500	**84,600**	5,007	4,909	**90,500**	**90,600**	5,383	5,285	**96,500**	**96,600**	5,759	5,661
84,600	**84,700**	5,013	4,915	**90,600**	**90,700**	5,389	5,291	**96,600**	**96,700**	5,765	5,667
84,700	**84,800**	5,019	4,921	**90,700**	**90,800**	5,395	5,297	**96,700**	**96,800**	5,772	5,674
84,800	**84,900**	5,026	4,927	**90,800**	**90,900**	5,402	5,304	**96,800**	**96,900**	5,778	5,680
84,900	**85,000**	5,032	4,934	**90,900**	**91,000**	5,408	5,310	**96,900**	**97,000**	5,784	5,686
85,000				**91,000**				**97,000**			
85,000	**85,100**	5,038	4,940	**91,000**	**91,100**	5,414	5,316	**97,000**	**97,100**	5,790	5,692
85,100	**85,200**	5,044	4,946	**91,100**	**91,200**	5,421	5,322	**97,100**	**97,200**	5,797	5,699
85,200	**85,300**	5,051	4,953	**91,200**	**91,300**	5,427	5,329	**97,200**	**97,300**	5,803	5,705
85,300	**85,400**	5,057	4,959	**91,300**	**91,400**	5,433	5,335	**97,300**	**97,400**	5,809	5,711
85,400	**85,500**	5,063	4,965	**91,400**	**91,500**	5,439	5,341	**97,400**	**97,500**	5,816	5,717
85,500	**85,600**	5,069	4,971	**91,500**	**91,600**	5,446	5,348	**97,500**	**97,600**	5,822	5,724
85,600	**85,700**	5,076	4,978	**91,600**	**91,700**	5,452	5,354	**97,600**	**97,700**	5,828	5,730
85,700	**85,800**	5,082	4,984	**91,700**	**91,800**	5,458	5,360	**97,700**	**97,800**	5,834	5,736
85,800	**85,900**	5,088	4,990	**91,800**	**91,900**	5,464	5,366	**97,800**	**97,900**	5,841	5,743
85,900	**86,000**	5,094	4,996	**91,900**	**92,000**	5,471	5,373	**97,900**	**98,000**	5,847	5,749
86,000				**92,000**				**98,000**			
86,000	**86,100**	5,101	5,003	**92,000**	**92,100**	5,477	5,379	**98,000**	**98,100**	5,853	5,755
86,100	**86,200**	5,107	5,009	**92,100**	**92,200**	5,483	5,385	**98,100**	**98,200**	5,859	5,761
86,200	**86,300**	5,113	5,015	**92,200**	**92,300**	5,490	5,391	**98,200**	**98,300**	5,866	5,768
86,300	**86,400**	5,120	5,022	**92,300**	**92,400**	5,496	5,398	**98,300**	**98,400**	5,872	5,774
86,400	**86,500**	5,126	5,028	**92,400**	**92,500**	5,502	5,404	**98,400**	**98,500**	5,878	5,780
86,500	**86,600**	5,132	5,034	**92,500**	**92,600**	5,508	5,410	**98,500**	**98,600**	5,885	5,786
86,600	**86,700**	5,138	5,040	**92,600**	**92,700**	5,515	5,417	**98,600**	**98,700**	5,891	5,793
86,700	**86,800**	5,145	5,047	**92,700**	**92,800**	5,521	5,423	**98,700**	**98,800**	5,897	5,799
86,800	**86,900**	5,151	5,053	**92,800**	**92,900**	5,527	5,429	**98,800**	**98,900**	5,903	5,805
86,900	**87,000**	5,157	5,059	**92,900**	**93,000**	5,533	5,435	**98,900**	**99,000**	5,910	5,812
87,000				**93,000**				**99,000**			
87,000	**87,100**	5,163	5,065	**93,000**	**93,100**	5,540	5,442	**99,000**	**99,100**	5,916	5,818
87,100	**87,200**	5,170	5,072	**93,100**	**93,200**	5,546	5,448	**99,100**	**99,200**	5,922	5,824
87,200	**87,300**	5,176	5,078	**93,200**	**93,300**	5,552	5,454	**99,200**	**99,300**	5,928	5,830
87,300	**87,400**	5,182	5,084	**93,300**	**93,400**	5,558	5,460	**99,300**	**99,400**	5,935	5,837
87,400	**87,500**	5,189	5,090	**93,400**	**93,500**	5,565	5,467	**99,400**	**99,500**	5,941	5,843
87,500	**87,600**	5,195	5,097	**93,500**	**93,600**	5,571	5,473	**99,500**	**99,600**	5,947	5,849
87,600	**87,700**	5,201	5,103	**93,600**	**93,700**	5,577	5,479	**99,600**	**99,700**	5,953	5,855
87,700	**87,800**	5,207	5,109	**93,700**	**93,800**	5,584	5,486	**99,700**	**99,800**	5,960	5,862
87,800	**87,900**	5,214	5,116	**93,800**	**93,900**	5,590	5,492	**99,800**	**99,900**	5,966	5,868
87,900	**88,000**	5,220	5,122	**93,900**	**94,000**	5,596	5,498	**99,900**	**100,000**	5,972	5,874
88,000				**94,000**							
88,000	**88,100**	5,226	5,128	**94,000**	**94,100**	5,602	5,504				
88,100	**88,200**	5,232	5,134	**94,100**	**94,200**	5,609	5,511				
88,200	**88,300**	5,239	5,141	**94,200**	**94,300**	5,615	5,517				
88,300	**88,400**	5,245	5,147	**94,300**	**94,400**	5,621	5,523				
88,400	**88,500**	5,251	5,153	**94,400**	**94,500**	5,627	5,529				
88,500	**88,600**	5,258	5,159	**94,500**	**94,600**	5,634	5,536				
88,600	**88,700**	5,264	5,166	**94,600**	**94,700**	5,640	5,542				
88,700	**88,800**	5,270	5,172	**94,700**	**94,800**	5,646	5,548				
88,800	**88,900**	5,276	5,178	**94,800**	**94,900**	5,653	5,554				
88,900	**89,000**	5,283	5,185	**94,900**	**95,000**	5,659	5,561				
89,000				**95,000**							
89,000	**89,100**	5,289	5,191	**95,000**	**95,100**	5,665	5,567				
89,100	**89,200**	5,295	5,197	**95,100**	**95,200**	5,671	5,573				
89,200	**89,300**	5,301	5,203	**95,200**	**95,300**	5,678	5,580				
89,300	**89,400**	5,308	5,210	**95,300**	**95,400**	5,684	5,586				
89,400	**89,500**	5,314	5,216	**95,400**	**95,500**	5,690	5,592				
89,500	**89,600**	5,320	5,222	**95,500**	**95,600**	5,696	5,598				
89,600	**89,700**	5,326	5,228	**95,600**	**95,700**	5,703	5,605				
89,700	**89,800**	5,333	5,235	**95,700**	**95,800**	5,709	5,611				
89,800	**89,900**	5,339	5,241	**95,800**	**95,900**	5,715	5,617				
89,900	**90,000**	5,345	5,247	**95,900**	**96,000**	5,721	5,623				

$100,000 or over – use the Tax Computation Worksheet on page 30

2014 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 $240,190	$	x 6.27% (.0627)	$	$ 294.57	$
$240,190 or over	$	x 7.65% (.0765)	$	$3,609.19	$

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 $320,250	$	x 6.27% (.0627)	$	$ 392.62	$
$320,250 or over	$	x 7.65% (.0765)	$	$4,812.07	$

2014 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	**14,500**	10,080	18,150	13,020	**39,000**	**39,500**	7,114	14,420	7,454
14,500	**15,000**	10,054	18,150	12,970	**39,500**	**40,000**	7,054	14,321	7,342
15,000	**15,500**	9,994	18,150	12,858	**40,000**	**40,500**	6,994	14,222	7,229
15,500	**16,000**	9,934	18,150	12,745	**40,500**	**41,000**	6,934	14,123	7,117
16,000	**16,500**	9,874	18,150	12,633	**41,000**	**41,500**	6,874	14,024	7,004
16,500	**17,000**	9,814	18,150	12,520	**41,500**	**42,000**	6,814	13,925	6,891
17,000	**17,500**	9,754	18,150	12,408	**42,000**	**42,500**	6,754	13,827	6,779
17,500	**18,000**	9,694	18,150	12,295	**42,500**	**43,000**	6,694	13,728	6,694
18,000	**18,500**	9,634	18,150	12,182	**43,000**	**43,500**	6,634	13,629	6,634
18,500	**19,000**	9,574	18,150	12,070	**43,500**	**44,000**	6,574	13,530	6,574
19,000	**19,500**	9,514	18,150	11,957	**44,000**	**44,500**	6,514	13,431	6,514
19,500	**20,000**	9,454	18,150	11,845	**44,500**	**45,000**	6,454	13,332	6,454
20,000	**20,500**	9,394	18,150	11,732	**45,000**	**45,500**	6,394	13,233	6,394
20,500	**21,000**	9,334	18,079	11,620	**45,500**	**46,000**	6,334	13,134	6,334
21,000	**21,500**	9,274	17,980	11,507	**46,000**	**46,500**	6,274	13,035	6,274
21,500	**22,000**	9,214	17,881	11,394	**46,500**	**47,000**	6,214	12,937	6,214
22,000	**22,500**	9,154	17,782	11,282	**47,000**	**47,500**	6,154	12,838	6,154
22,500	**23,000**	9,094	17,683	11,169	**47,500**	**48,000**	6,094	12,739	6,094
23,000	**23,500**	9,034	17,584	11,057	**48,000**	**48,500**	6,034	12,640	6,034
23,500	**24,000**	8,974	17,485	10,944	**48,500**	**49,000**	5,974	12,541	5,974
24,000	**24,500**	8,914	17,387	10,832	**49,000**	**49,500**	5,914	12,442	5,914
24,500	**25,000**	8,854	17,288	10,719	**49,500**	**50,000**	5,854	12,343	5,854
25,000	**25,500**	8,794	17,189	10,606	**50,000**	**50,500**	5,794	12,244	5,794
25,500	**26,000**	8,734	17,090	10,494	**50,500**	**51,000**	5,734	12,145	5,734
26,000	**26,500**	8,674	16,991	10,381	**51,000**	**51,500**	5,674	12,047	5,674
26,500	**27,000**	8,614	16,892	10,269	**51,500**	**52,000**	5,614	11,948	5,614
27,000	**27,500**	8,554	16,793	10,156	**52,000**	**52,500**	5,554	11,849	5,554
27,500	**28,000**	8,494	16,694	10,044	**52,500**	**53,000**	5,494	11,750	5,494
28,000	**28,500**	8,434	16,595	9,931	**53,000**	**53,500**	5,434	11,651	5,434
28,500	**29,000**	8,374	16,497	9,818	**53,500**	**54,000**	5,374	11,552	5,374
29,000	**29,500**	8,314	16,398	9,706	**54,000**	**54,500**	5,314	11,453	5,314
29,500	**30,000**	8,254	16,299	9,593	**54,500**	**55,000**	5,254	11,354	5,254
30,000	**30,500**	8,194	16,200	9,481	**55,000**	**55,500**	5,194	11,255	5,194
30,500	**31,000**	8,134	16,101	9,368	**55,500**	**56,000**	5,134	11,156	5,134
31,000	**31,500**	8,074	16,002	9,255	**56,000**	**56,500**	5,074	11,058	5,074
31,500	**32,000**	8,014	15,903	9,143	**56,500**	**57,000**	5,014	10,959	5,014
32,000	**32,500**	7,954	15,804	9,030	**57,000**	**57,500**	4,954	10,860	4,954
32,500	**33,000**	7,894	15,705	8,918	**57,500**	**58,000**	4,894	10,761	4,894
33,000	**33,500**	7,834	15,607	8,805	**58,000**	**58,500**	4,834	10,662	4,834
33,500	**34,000**	7,774	15,508	8,693	**58,500**	**59,000**	4,774	10,563	4,774
34,000	**34,500**	7,714	15,409	8,580	**59,000**	**59,500**	4,714	10,464	4,714
34,500	**35,000**	7,654	15,310	8,467	**59,500**	**60,000**	4,654	10,365	4,654
35,000	**35,500**	7,594	15,211	8,355	**60,000**	**60,500**	4,594	10,266	4,594
35,500	**36,000**	7,534	15,112	8,242	**60,500**	**61,000**	4,534	10,168	4,534
36,000	**36,500**	7,474	15,013	8,130	**61,000**	**61,500**	4,474	10,069	4,474
36,500	**37,000**	7,414	14,914	8,017	**61,500**	**62,000**	4,414	9,970	4,414
37,000	**37,500**	7,354	14,815	7,905	**62,000**	**62,500**	4,354	9,871	4,354
37,500	**38,000**	7,294	14,717	7,792	**62,500**	**63,000**	4,294	9,772	4,294
38,000	**38,500**	7,234	14,618	7,679	**63,000**	**63,500**	4,234	9,673	4,234
38,500	**39,000**	7,174	14,519	7,567	**63,500**	**64,000**	4,174	9,574	4,174

continued on next page

2014 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 –		
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–		
64,000	**64,500**	4,114	9,475	4,114	**89,000**	**89,500**	1,114	4,531	1,114
64,500	**65,000**	4,054	9,376	4,054	**89,500**	**90,000**	1,054	4,432	1,054
65,000	**65,500**	3,994	9,278	3,994	**90,000**	**90,500**	994	4,333	994
65,500	**66,000**	3,934	9,179	3,934	**90,500**	**91,000**	934	4,234	934
66,000	**66,500**	3,874	9,080	3,874	**91,000**	**91,500**	874	4,135	874
66,500	**67,000**	3,814	8,981	3,814	**91,500**	**92,000**	814	4,036	814
67,000	**67,500**	3,754	8,882	3,754	**92,000**	**92,500**	754	3,938	754
67,500	**68,000**	3,694	8,783	3,694	**92,500**	**93,000**	694	3,839	694
68,000	**68,500**	3,634	8,684	3,634	**93,000**	**93,500**	634	3,740	634
68,500	**69,000**	3,574	8,585	3,574	**93,500**	**94,000**	574	3,641	574
69,000	**69,500**	3,514	8,486	3,514	**94,000**	**94,500**	514	3,542	514
69,500	**70,000**	3,454	8,388	3,454	**94,500**	**95,000**	454	3,443	454
70,000	**70,500**	3,394	8,289	3,394	**95,000**	**95,500**	394	3,344	394
70,500	**71,000**	3,334	8,190	3,334	**95,500**	**96,000**	334	3,245	334
71,000	**71,500**	3,274	8,091	3,274	**96,000**	**96,500**	274	3,146	274
71,500	**72,000**	3,214	7,992	3,214	**96,500**	**97,000**	214	3,048	214
72,000	**72,500**	3,154	7,893	3,154	**97,000**	**97,500**	154	2,949	154
72,500	**73,000**	3,094	7,794	3,094	**97,500**	**98,000**	94	2,850	94
73,000	**73,500**	3,034	7,695	3,034	**98,000**	**98,500**	34	2,751	34
73,500	**74,000**	2,974	7,596	2,974	**98,500**	**99,000**	0	2,652	0
74,000	**74,500**	2,914	7,498	2,914	**99,000**	**99,500**	0	2,553	0
74,500	**75,000**	2,854	7,399	2,854	**99,500**	**100,000**	0	2,454	0
75,000	**75,500**	2,794	7,300	2,794	**100,000**	**100,500**	0	2,355	0
75,500	**76,000**	2,734	7,201	2,734	**100,500**	**101,000**	0	2,256	0
76,000	**76,500**	2,674	7,102	2,674	**101,000**	**101,500**	0	2,158	0
76,500	**77,000**	2,614	7,003	2,614	**101,500**	**102,000**	0	2,059	0
77,000	**77,500**	2,554	6,904	2,554	**102,000**	**102,500**	0	1,960	0
77,500	**78,000**	2,494	6,805	2,494	**102,500**	**103,000**	0	1,861	0
78,000	**78,500**	2,434	6,706	2,434	**103,000**	**103,500**	0	1,762	0
78,500	**79,000**	2,374	6,608	2,374	**103,500**	**104,000**	0	1,663	0
79,000	**79,500**	2,314	6,509	2,314	**104,000**	**104,500**	0	1,564	0
79,500	**80,000**	2,254	6,410	2,254	**104,500**	**105,000**	0	1,465	0
80,000	**80,500**	2,194	6,311	2,194	**105,000**	**105,500**	0	1,366	0
80,500	**81,000**	2,134	6,212	2,134	**105,500**	**106,000**	0	1,267	0
81,000	**81,500**	2,074	6,113	2,074	**106,000**	**106,500**	0	1,169	0
81,500	**82,000**	2,014	6,014	2,014	**106,500**	**107,000**	0	1,070	0
82,000	**82,500**	1,954	5,915	1,954	**107,000**	**107,500**	0	971	0
82,500	**83,000**	1,894	5,816	1,894	**107,500**	**108,000**	0	872	0
83,000	**83,500**	1,834	5,718	1,834	**108,000**	**108,500**	0	773	0
83,500	**84,000**	1,774	5,619	1,774	**108,500**	**109,000**	0	674	0
84,000	**84,500**	1,714	5,520	1,714	**109,000**	**109,500**	0	575	0
84,500	**85,000**	1,654	5,421	1,654	**109,500**	**110,000**	0	476	0
85,000	**85,500**	1,594	5,322	1,594	**110,000**	**110,500**	0	377	0
85,500	**86,000**	1,534	5,223	1,534	**110,500**	**111,000**	0	279	0
86,000	**86,500**	1,474	5,124	1,474	**111,000**	**111,500**	0	180	0
86,500	**87,000**	1,414	5,025	1,414	**111,500**	**112,000**	0	81	0
87,000	**87,500**	1,354	4,926	1,354	**112,000**	**112,159**	0	16	0
87,500	**88,000**	1,294	4,828	1,294					
88,000	**88,500**	1,234	4,729	1,234	**112,159**	**or over**	0	0	0
88,500	**89,000**	1,174	4,630	1,174					