# **INSTRUCTIONS FOR 1997 WISCONSIN FORM 1X**

# **GENERAL INSTRUCTIONS**

**Purpose of Form** Use 1997 Form 1X to correct your 1997 Wisconsin Form 1, Form 1A, or Form WI-Z. You may also use Form 1X to correct a 1997 return filed using TeleFile. If you need to correct your tax return for any year prior to 1997, contact any Wisconsin Department of Revenue office for the proper form.

**Caution** You cannot use Form 1X to correct Form 1NPR (return for nonresidents and partyear residents). Instead, you must file a revised Form 1NPR. See the Form 1NPR Special Instructions for information on how to amend Form 1NPR.

Information on Income, Deductions, Credits, Etc. If you have questions on taxable income, allowable deductions, credits, etc., the instructions for the return you are amending may help you. You may also need to refer to certain tables and worksheets in the tax form instructions. For example, you will need to refer to the Standard Deduction Table in the Form 1 instructions if you are changing your Wisconsin itemized deduction credit. If you need additional information or assistance, contact any Department of Revenue office.

When to File File Form 1X only after you file your original return. Generally, a claim for refund must be filed within 4 years after the unextended due date of your original return (for example, April 15, 2002, for 1997 calendar year returns).

However, a claim for refund to recover all or part of any tax paid as a result of an office or field audit may be filed within 2 years after the date assessed. This applies only if you paid the tax and did not file a petition for redetermination (written appeal).

Where to File Mail your Form 1X to the Wisconsin Department of Revenue at the address listed below.

lf:	Use this address
federal audit	P.O. Box 8906
report attached	Madison, WI 53708-8906
tax is due	P.O. Box 268 Madison, WI 53790-0001
refund or	P.O. Box 8991
no tax due	Madison, WI 53708-8991

Where to Obtain Information and Forms You may obtain information, additional forms, and help in preparing Form 1X at the following department offices: Madison—4638 University Avenue (zip code 53702-0001) telephone:

forms requests (608) 266-1961 income tax information (608) 266-2772 or (608) 266-2486 homestead credit (608) 266-8641 or (608) 266-2772

TTY equipment (608) 267-1049

Milwaukee—State Office Building 819 North 6th Street (zip code 53203-1682) telephone: forms requests (414) 227-4440 information (414) 227-4000 TTY equipment (414) 227-4147

**Appleton**—265 W. Northland Avenue (zip code 54911-2091) telephone (920) 832-2727

**Eau Claire**—State Office Building 718 W. Clairemont Avenue (zip code 54701-6190) telephone (715) 836-2811

In addition to the above offices, the department has 30 branch offices throughout Wisconsin that provide assistance on a limited schedule (generally Mondays).

Branch offices are located in Baraboo, Beaver Dam, Elkhorn, Fond du Lac, Grafton, Green Bay, Hayward, Hudson, Janesville, Kenosha, La Crosse, Lancaster, Manitowoc, Marinette, Marshfield, Monroe, Oshkosh, Racine, Rhinelander, Rice Lake, Shawano, Sheboygan, Superior, Tomah, Watertown, Waukesha, Waupaca, Wausau, West Bend, and Wisconsin Rapids.

## SPECIFIC INSTRUCTIONS

Name, Address, and Social Security Number Fill in your name, current address, and social security number. If you are married filing a joint return, fill in the names and social security numbers of both spouses on the first two lines of the name and address area.

If you are married filing a separate return, fill in your name on the appropriate line. Also fill in your spouse's name and social security number in the space provided on the fifth line of the name and address area.

**Quick Refund Program** Check the box if your original return was filed under the Quick Refund Program.

If your original return was filed under the Quick Refund Program, your amended return

cannot be processed until after the original return has been completely processed. This may delay an assessment or refund resulting from an amended return filed within the first six months after the original return was filed. In some cases, the delay could be as long as four to six months.

**Tax District** Fill in the name of the city, village, or town and county in which you lived on December 31, 1997.

Filing Status Check the box to indicate your filing status on your original 1997 return, and check the box to indicate your filing status on this amended return. If you are changing from separate returns to a joint return, both of you must sign Form 1X. If there is any tax due, it must be paid in full.

If your filing status on this amended return is "Married filing separate," fill in your spouse's full name and social security number in the space provided above the filing status boxes.

**Caution** You cannot change from a joint to separate returns after the due date for filing your original return has passed.

### Column A

Fill in the amounts from your 1997 return as originally filed or as you later amended it. If your latest filed return was changed or audited by the Department of Revenue, use the corrected figures from the adjustment notice.

If you are changing from separate returns to a joint return, fill in the combined amounts from both spouses' separate returns in Column A.

### Column B

For any item you change, fill in the correct amount in Column B. For any item you do not change, fill in the amount from Column A in Column B.

Explain all changes in Part IV on the back of Form 1X.

Certain lines in Column B have space for additional information. For example, lines 6a and 6b have spaces in which to enter rent or property taxes paid. If you are changing the amount on any of these lines, fill in the corrected information in the space provided. If you are not changing the amount on these lines, fill in the information as reported on your original return.

**Caution** You must fill in both Column A and Column B. Form 1X may be sent back to you, or the processing delayed, if it is incomplete.



#### 2

**Line 1** For Column A, fill in your 1997 Wisconsin income from:

- line 5 of Form 1,
- line 8 of Form 1A,
- line 1 of Form WI-Z,
- line J of your TeleFile Worksheet, or
- line 1 of Column B of a previously filed Form 1X.

For Column B, fill in the correct amount of Wisconsin income. If you are correcting wages or other employe compensation or retirement income, attach any additional or corrected Forms W-2 or 1099 you got after you filed your original return.

**Caution** Changes you make to Wisconsin income may cause increases or decreases in your senior citizen, itemized deduction and/or married couple credits. See the instructions for lines 4, 5 and 11 to determine whether you need to fill out new schedules.

Line 2 Figure your tax on the Wisconsin income on line 1 using the 1997 tax table on pages 4-8. Fill in the corrected amount of tax on line 2 of Column B. Check the box to indicate the tax is from the "Tax Table."

**Exception** You cannot use the tax table to compute your tax if:

- You have unearned income (such as interest or dividends) and can be claimed as a dependent for income tax purposes by another person.
- You are filing a short period return.
- You are filing federal Form 4563 to claim an exclusion for income from sources within U.S. possessions.

Instead, refer to page 11 of the 1997 Form 1 instructions (page 16 for Form 1A and WI-Z or page 13 for the TeleFile and Form WI-Z instructions) for information on how to compute your tax. You also must check the "Special Tax Worksheet" box on line 2 of Form 1X.

**Line 3** A dependent credit of \$50 is allowed for each person who qualifies as your dependent for federal tax purposes.

**Caution** Do not count yourself or your spouse as a dependent.

**Line 4** If you are changing the amount of your senior citizen credit, see the Form 1 or Form 1A instructions for information on computing the credit.

**Caution** If you claimed the senior citizen credit on your original return, any change you make to Wisconsin income (line 1 of Form 1X) can increase or decrease your credit. See the Form 1 or Form 1A instructions for information on computing the credit.

**Line 5** If you did not claim the itemized deduction credit on your original 1997 return

but are claiming that credit on this amended return, complete the Wisconsin itemized deduction credit schedule (Part II of Form 1X). Attach a copy of your federal Schedule A to Form 1X. Form 1X will be returned to you if federal Schedule A is not attached.

If you are changing the amount of your credit, complete a corrected Wisconsin itemized deduction credit schedule (Part II of Form 1X).

**Caution** If you claimed the Wisconsin itemized deduction credit on your original return, any change you make to Wisconsin income (line 1 of Form 1X) can increase or decrease your credit. If this is the case, you must complete a corrected Wisconsin itemized deduction credit schedule (Part II of Form 1X).

Lines 6a and 6b See the instructions for Form 1 or Form 1A and WI-Z for information on the renter's and home owner's school property tax credit and the tables needed to compute the credit.

Line 7 If you claimed historic rehabilitation credits on your original 1997 Form 1, the total credit amount to fill in on line 7 of Form 1X should include the amount of your historic rehabilitation credits. Write "Schedule HR" in the space to the left of line 7, Column B. If you change the amount of these credits, include the corrected amount of your historic rehabilitation credits in the total on line 7, Column B. Attach a corrected Schedule HR (or Schedule 2K-1, 3K-1, or 5K-1) to Form 1X.

**Line 8** Subtract line 7 from line 2. Fill in the result on line 8. If line 7 is equal to or more than line 2, fill in -0- on line 8.

**Line 9** If you are changing the amount of your alternative minimum tax, attach a corrected Wisconsin Schedule MT to Form 1X.

**Line 11** If you are changing your married couple credit, complete a corrected schedule, Married Couple Credit When Both Spouses Are Employed (Part III of Form 1X).

**Caution** If you claimed the married couple credit on your original return, any change you make to earned income which is included in Wisconsin income on line 1 of Form 1X, can increase or decrease your credit. If this is the case, you must complete the schedule, Married Couple Credit When Both Spouses Are Employed (Part III of Form 1X).

If you claimed development zones credits on line 15 of your original 1997 Form 1, fill in on line 11 the total of your married couple credit and the development zones credits. Write "DC" in the space to the left of line 11. If you are changing any of the development zones credits, add the corrected amount to your married couple credit and fill in the total on line 11, Column B. Attach a corrected Schedule DC to Form 1X. **Line 12** Subtract line 11 from line 10. Fill in the result on line 12. If line 11 is equal to or more than line 10, fill in -0-.

Line 13 If you were subject to the temporary recycling surcharge, changes you make to trade or business income or to income earned as a statutory employe may affect the temporary recycling surcharge. Refer to the instructions for your 1997 Form 1 to determine the amount of your surcharge. Check the box on line 13 if you are required to use the worksheet in those instructions to compute your surcharge. If you are not required to use the worksheet, fill in your nonfarm net business income in the space provided.

**Line 14** If you made taxable purchases during 1997 from out-of-state firms on which sales and use tax was not charged, you must report Wisconsin sales and use tax on these purchases. Refer to the 1997 Form 1, 1A, or WI-Z instructions to figure the amount of sales and use tax due on out-of-state purchases.

Line 15 If you did not make an Endangered Resources Donation on your original return but now wish to, or if you want to increase your donation, fill in the new amount in Column B. If you want to decrease the amount of your donation, you may only fill in a smaller amount in Column B if you file Form 1X within 18 months of the due date of your original 1997 Wisconsin income tax return or the date the return was filed, whichever is later.

Line 16 If you are changing the amount of penalties on retirement plans or medical savings accounts, attach a corrected copy of your federal Form 5329 (if you were required to file this form for federal tax purposes) and/ or Form 5330 to Form 1X.

If you were required to repay all or a portion of a historic rehabilitation credit or a development zones investment credit claimed in a previous year, the amount to fill in on line 16 is the total penalties on retirement plans and medical savings accounts and the amount of the historic rehabilitation credit or development zones investment credit you repaid. Write "HRC" ("DC" for the development zones investment credit) in the space to the right of line 16. Attach a note explaining how you computed the repayment or a copy of your Schedule DC showing the computation of the repayment of investment credit.

**Line 18** If you are changing the amount of Wisconsin income tax withheld, attach any additional or corrected Form W-2, W-2G, or 1099 that you received after filing your original return.

**Line 19** Fill in your 1997 Wisconsin estimated tax payments.

Line 20 Refer to the 1997 Form 1 or Form 1A instructions for information on the Wisconsin earned income credit.

**Line 21** If you are changing the amount of your farmland preservation credit, attach a corrected Schedule FC to Form 1X.

If you are first claiming farmland preservation credit on this amended return, attach a completed Schedule FC along with the required property tax bills and documentation.

Line 22 The amount of net income tax paid to another state filled in on line 22 may not exceed the amount on line 12. If you are changing the amount on this line, attach a copy of your income tax return from the other state and your W-2 form (or other withholding statement) from the other state to Form 1X.

If the change to line 22 is based on an adjustment made by the other state, attach a copy of the adjustment notice from the other state to Form 1X.

If you paid minimum tax to another state, you may be able to claim a credit for this tax. See Publication 125, *Credit for Tax Paid to Another State*, which is available at any Department of Revenue office.

**Line 23** If you are changing the amount of your homestead credit, attach a corrected Schedule H to Form 1X.

If you are first claiming homestead credit on this amended return, attach a completed Schedule H along with the rent certificate or property tax bills.

**Line 24** If you are changing the amount of your farmland tax relief credit, attach copies of the 1997 property tax bills for any additional property.

**Line 25** Fill in the amount you paid from the "Amount You Owe" line on your original 1997 return. This would be:

- line 31 of Form 1
- line 27 of Form 1A
- line 13 of Form WI-Z
- line L of your TeleFile Worksheet

If you did not pay the full amount shown on these lines, fill in only the portion that you actually paid. Also, include any additional tax that may have resulted if your original return was changed or audited. This includes additional tax paid with a previously filed 1997 amended return (line 31 of Form 1X) and additional tax paid as a result of a department adjustment to your return. Do not include payments of interest or penalties.

For example, if the amount paid with your 1997 Form 1 was \$50 and you later paid \$35 additional tax on an assessment, fill in \$85 on line 25 of Form 1X.

**Line 27** Fill in the refund from your original 1997 return less the amount applied to your 1998 estimated tax. This is the amount from:

- Form 1 line 30 less the amount, if any, on line 32
- Form 1A line 26 less the amount, if any, on line 28
- Form WI-Z line 12
- TeleFile Worksheet line K

This amount must be considered in preparing Form 1X since any refund you have not yet received from your 1997 return will be refunded separately from any additional refund claimed on Form 1X.

**Caution** If your 1997 return was adjusted by the department, fill in the refund shown on the adjustment notice you received. If the adjustment notice shows a tax due rather than a refund, complete line 25 instead of line 27.

**Line 28** If line 27 is smaller than line 26, subtract line 27 from line 26 and fill in the result on line 28.

If line 27 is larger than line 26, subtract line 26 from line 27. Fill in the result on line 28 and put brackets around the amount.

**Line 29** If line 17, Column B, is smaller than line 28, subtract line 17 from line 28. Fill in the result on line 29. If line 28 is a bracketed amount, do not complete line 29.

The amount on line 29 will be refunded to you, except for any portion applied to your 1998 estimated tax on line 30.

We will figure interest and include it in your refund check. Interest is at a rate of 9% per year from the due date of your 1997 return. However, interest is not allowed on (1) a refund issued within 90 days of the due date of the return or within 90 days of the date the return was filed, whichever is later, (2) a refund due to an increase in homestead credit, farmland tax relief credit, or farmland preservation credit, or (3) any portion of the refund which is applied to 1998 estimated tax.

Note: Persons divorced after June 20, 1996, who compute a refund - If your judgement of divorce apportions any tax liability owed to the Department of Revenue to your former spouse, attach a copy of the judgement to your Form 1X. This will prevent your refund from being applied against such tax liability.

**Line 30** Fill in the amount to be applied to your 1998 estimated tax. Any refund on line 29 will be reduced by this amount, or the additional tax you owe will increase by this amount.

Generally, the amount filled in on line 30 must be the same as the amount shown on line 32 of Form 1 or line 28 of Form 1A. However, if you file your amended return during 1998, you may increase or decrease the amount to be applied to your 1998 estimated tax.

Line 31 If the total of line 17, Column B, and line 30 is greater than line 28, you owe

additional tax. Subtract line 28 from the total of lines 17 and 30. Fill in the result on line 31.

**Caution** If line 28 is a bracketed amount because line 27 exceeds line 26, treat the amount on line 28 as a positive amount and add (rather than subtract) line 28 to lines 17 and 30 and fill in the total on line 31.

**Line 32** Interest on the additional tax is 12% per year from the due date of your 1997 return. Figure the interest on the additional tax (line 31). Fill in the amount of interest on line 32.

**Line 33** Add line 31 and line 32 and fill in the total on line 33. This is the total amount due. Make your check or money order payable to the Wisconsin Department of Revenue.

## **INSTRUCTIONS FOR PAGE 2**

### Part I

- 1. Fill in the name used on your 1997 return. If your current name is the same as that used on your 1997 return, write "Same."
- 2. If the Wisconsin Department of Revenue has asked you to furnish information to establish the accuracy of items on your 1997 return and the issue is still open, check the "Yes" box. If the examination and other action have been completed, check the "No" box. Be sure you use the adjusted figures reported to you if a change was made by the department.

**Part II** If you are changing the amount of your Wisconsin itemized deduction credit, explain the reason for the change in Part IV, and complete the schedule on the back of Form 1X. Refer to the 1997 Form 1 instruction booklet to compute your credit.

**Part III** If you are changing the amount of your married couple credit, explain the reason for the change in Part IV, and complete the schedule on the back of Form 1X. Refer to the instructions in your 1997 Wisconsin income tax booklet to compute your credit.

**Part IV** Explain all changes in Part IV of Form 1X. Fill in the line number from page 1 of Form 1X for each item you are changing, and give the reason for each change. Attach all supporting forms and schedules for items changed.

**Signature** Sign and date Form 1X at the bottom of the page. Your spouse must also sign if you are filing a joint return.

# **1997 TAX TABLE FOR FORM 1X FILERS**

(Caution Not all taxpayers can use this table. See instructions below.)

**IMPORTANT -** The Wisconsin standard deduction has been built into this Tax Table. The table automatically allows most taxpayers the correct amount of standard deduction. However, certain taxpayers (see the three categories listed below) cannot use this table.

This Tax Table cannot be used by taxpayers who:

- Have unearned income (for example, interest income) and can be claimed as a dependent on another person's income tax return.
- Are filing a short period income tax return.
- Are filing federal Form 4563 to claim an exclusion of income from sources within U.S. possessions.

All other taxpayers must use this Tax Table.

If you cannot use this Tax Table, compute your tax by completing the "Special Tax Worksheet." See page 11 of the Form 1 instructions, page 16 of the Form 1A and WI-Z instructions, or page 13 of the TeleFile and Form WI-Z instructions.

**Example** Mr. and Mrs. Smith are filing a joint return. Their Wisconsin income on line 1, Column B of Form 1X 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 line meet is \$1,383. This is the tax amount they must write on line 2 of Form 1X.

	At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold
				Your ta	ax is—	
<b>→</b>	28,400 28,500 28,600 28,700	28,500 28,600 28,700 28,800	1,605 1,612 1,620 1,628	1,367 1,375 1,383 1,392	1,851 1,858 1,865 1,872	1,612 1,620

If line 1 (Wiscons income)			And yo	ou are—		If line 1 (Wiscon income)			And yo	u are—		If line 1 (Wiscor income)		And you are—				
At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly	Married filing sepa- rately	l Head of a house- hold	At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house hold	
			Υοι	ur tax is	_				Υοι	Ir tax is	_				Υοι	ır tax is		
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						6,100 6,200 6,300	6,200 6,300 6,400	47 51 56	0 0 0	108 114 119	0 0 0	9,100 9,200 9,300	9,200 9,300 9,400	203 209 214	12 17 22	297 305 312	122 128 134	
						6,400	6,500	61	0	125	0	9,400	9,500	220	27	320	140	
0 4,250 4,300	4,250 4,300 4,350	0 0 0	0	0 2 5	0 0 0	6,500 6,600 6,700 6,800	6,600 6,700 6,800 6,900	66 71 76 81	0 0 0 0	131 137 143 149	0 0 0 0	9,500 9,600 9,700 9,800	9,600 9,700 9,800 9,900	225 231 236 242	32 37 42 47	328 336 344 352	146 152 158 164	
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4,600 4,650 4,700	4,650 4,700 4,750	000000000000000000000000000000000000000	0	19 22 24	0 0 0	7,300 7,400	7,400 7,500	105 110	0 0	178 184	15 20	10,300 10,400	10,400 10,500	269 275	74 80	391 399	194 200	
4,750 4,800	4,800 4,850	0	0	27 30	0 0	7,500 7,600	7,600 7,700 7,800	115 121 126	0 0 0	190 196 202	26 32 38	10,500 10,600 10,700	10,600 10,700 10,800	280 286 291	86 92 98	407 414 422	206 212 218	
4,850 4,900 4,950	4,900 4,950 5,000	0 0 0	0		0 0 0	7,700 7,800 7,900	7,900 7,900 8,000	126 132 137	0	202 207 213	38 44 50	10,700 10,800 10,900	10,800 10,900 11,000	291 297 302	98 104 110	422 430 438	218 224 230	
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5,300 5,400	5,400 5,500	7 12	0	61	0 0	8,300 8,400	8,400 8,500	159 165	0 0	237 243	74 80	11,300 11,400	11,400 11,500	324 329	133 139	469 477	254 260	
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5,800 5,900	5,900 6,000	32 37	0	90	0 0	8,800 8,900	8,900 9,000	187 192	0	273 281	104 110	11,800 11,900	11,900 12,000	351 357	162 168	509 516	284 290	

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1997 T	ax Table	e For F	Form 1	X File	ers —	Continue	ed										5
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income)	15—		And yo	u are—		income)	is—		And yo	u are—		income)	is—		And yo	u are—	
At	But	Single		Married	1	At	But	Single	Married			At	But	Single		Married	
least	less than		filing jointly	filing sepa-	of a house-	least	less than		filing jointly	filing sepa-	of a house-	least	less than		filing jointly	filing sepa-	of a house-
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12.000	12,100	362	174	524	296	18,000	18.100	801	539	1,020	753	24.000	24.100	1,263	1,009	1.518	1,256
12,100	12,200	368	180	532	302	18,100	18,200	808	546	1,028	761	24,100	24,200	1,271	1,017	1,526	1,265
12,200 12,300	12,300 12,400	375 383	186 192	540 548	308 314	18,200 18,300	18,300 18,400	816 823		1,036 1,044		24,200	24,300 24,400	1,279 1,286			1,273 1,282
12,400	12,500	390	198	556	320	18,400	18,500	830	570	1,053	785	24,400	24,500	1,294	1,041	1,551	1,290
12,500	12,600	397	204	564	326	18,500	18,600	838		1,061	793	24,500	24,600	1,302			1,299
12,600 12,700	12,700 12,800	405 412	209 215	571 580	332 338	18,600 18,700	18,700 18,800	845 852		1,069 1,078	801 809	24,600 24,700	24,700 24,800	1,310 1,318			1,307 1,316
12,800	12,900	419	221	588	344	18,800	18,900	860	601	1,086	817	24,800	24,900	1,325	1,072	1,584	1,324
12,900	13,000 000	427	227	596	350	18,900	19,000 000	867	609	1,094	825	24,900	25,000 , <b>000</b>	1,333	1,080	1,592	1,333
13,000	13,100	434	233	604	356	19,000	19.100	875	617	1.103	833	25,000	25,100	1,341	1.088	1 601	1.341
13,100	13,200	441	239	613	362	19,100	19,200	883	625	1,111	841	25,100	25,200	1,349	1,096	1,609	1,349
13,200 13.300	13,300 13,400	449 456	245 251	621 629	368 376	19,200 19,300	19,300 19,400	891 898	633 641	1,119 1,127	849 857	25,200	25,300 25,400	1,356 1,364		1,617 1,625	1,356 1,364
13,400	13,500	463	256	638	384	19,400	19,500	906			866	25,400	25,500	1,372			1,372
13,500	13,600	471	262	646	392	19,500	19,600	914		1,144		25,500	25,600	1,380			1,380
13,600 13,700	13,700 13,800	478 485	268 274	654 663	400 408	19,600 19,700	19,700 19,800	922 929			883 891	25,600 25,700	25,700 25,800	1,387 1,395			1,387 1,395
13,800	13,900	493	280	671	416	19,800	19,900	937	680	1,169	900	25,800	25,900	1,403	1,151	1,667	1,403
13,900	14,000	500	286	679	424	19,900	20,000	945	688	1,177	908	25,900	26,000	1,411	1,159	1,675	1,411
14,000	000 14,100	507	292	687	432	20,20,	20,100	953	696	1,186	917	26,000	, <b>000</b> 26,100	1,418	1 167	1 69/	1 1 1 0
14,100	14,100	515	297	696	440	20,100	20,100	953		1,100		26,000	26,200	1,410		1,684 1,692	1,410
14,200 14,300	14,300 14,400	522 529	303 309	704 712	448 456	20,200 20,300	20,300 20,400	968 976		1,202 1,210	934 942	26,200 26,300	26,300 26,400	1,434 1,442			1,434 1,442
14,400	14,500	537	315	721	464	20,400	20,500	984		1,219	951	26,400	26,500	1,449			
14,500	14,600	544	321	729	472	20,500	20,600	992	735	1,227	959	26,500	26,600	1,457	1,209	1,719	1,457
14,600 14,700	14,700 14,800	551 559	327 333	737 746	480 488	20,600 20,700	20,700 20,800	999 1,007	743 750	1,235		26,600 26,700	26,700 26,800	1,465 1,473			1,465 1,473
14,800	14,900	566	339	754	496	20,800	20,900	1,015	758	1,252	985	26,800	26,900	1,481	1,234	1,740	1,481
14,900	15,000	573	344	762	504	20,900	21,000	1,023	766	1,260	993	26,900	27,000	1,488	1,242	1,747	1,488
	000 15.100	501	250	770	540	21,	000	1 0 2 0	774	4 260	1 000		,000	1.496	1.050	1.754	1 400
15,000 15,100	15,200	581 588	350 356	770 779	512 520	21,100	21,100 21,200	1,030 1,038			1,002 1,010		27,100 27,200	1,496	1,259	1,761	1,504
15,200 15,300	15,300 15,400	595 603	362 368	787 795	528 536	21,200 21,300	21,300 21,400	1,046 1,054		1,285 1,293	1,019 1,027	27,200 27,300	27,300 27,400	1,512 1,519		1,768	1,512 1,519
15,400	15,500	610	374	804	544	21,400	21,500	1,061	805		1,036	27,400	27,500	1,527			1,527
15,500	15,600	617	380	812	552	21,500	21,600	1,069	813	1.310	1,044	27,500	27,600	1,535	1,292	1.789	1,535
15,600	15,700	625	386	820	560	21,600	21,700	1,077	821	1,318	1,053	27,600	27,700	1,543	1,300	1,796	1,543
15,700 15,800	15,800 15,900	632 639	391 397	829 837	568 576	21,700 21,800	21,800 21,900	1,085 1,092		1,327 1,335	1,069	27,700 27,800	27,800 27,900	1,550 1,558	1,317	1,810	1,550 1,558
15,900	16,000	647	403	845	584	21,900	22,000	1,100	845	1,343	1,078	27,900	28,000	1,566	1,325	1,816	1,566
	000	054	400	054	500		000	4 4 0 0	050	4 050	4 000		,000	4 574	4 000	4 000	4.574
16,000 16,100	16,100 16,200	654 661	409 415	854 862	592 601	22,000	22,100 22,200	1,108 1,116		1,352 1,360		28,000 28,100	28,100 28,200	1,574 1,581			1,574 1,581
16,200 16,300	16,300 16,400	669 676	421 427	870 878	609 617	22,200 22,300	22,300 22,400	1,123 1,131	868 876	1,368 1,376	1,103	28,200 28,300	28,300 28,400	1,589 1,597			1,589 1,597
16,400	16,500	683	432	887	625	22,300	22,500	1,139		1,385		28,300	28,500	1,605			1,605
16,500	16,600	691	438	895	633	22,500	22,600	1,147	892	1,393	1,129	28,500	28,600	1,612	1,375	1.858	1,612
16,600	16,700	698	444	903	641	22,600	22,700	1,155	900	1,401	1,137	28,600	28,700	1,620	1,383	1,865	1,620
16,700 16,800	16,800 16,900	705 713	450 456	912 920	649 657	22,700	22,800 22,900	1,162   1,170			1,146 1,154	28,700	28,800 28,900	1,628 1,636			1,628 1,636
16,900	17,000	720	462	928	665	22,900	23,000	1,178	923	1,426	1,163	28,900	29,000	1,644	1,408	1,886	1,644
	000		100		070		000	4 4 7 -		4 405	4 4-4		,000	4 0= -		4 000	4.051
17,000 17,100	17,100 17,200	727 735	468 474	937 945	673 681	23,000	23,100 23,200	1,186   1,193		1,435 1,443		29,000 29,100	29,100 29,200	1,651   1,659			1,651 1,659
17.200	17,300	742	479	953	689	23,200	23,300	1,201	947	1,451	1,188	29,200	29,300	1,667	1,433	1,907	1,667
17,300 17,400	17,400 17,500	749 757	485 492	961 970	697 705	23,300 23,400	23,400 23,500	1,209 1,217				29,300 29,400	29,400 29,500	1,675 1,682			1,675 1,682
17,500		764	499	978							1,214	29,500		1,690			1,690
17,600	17,600 17,700	772	507	986	713 721	23,500 23,600	23,600 23,700	1,224 1,232	978	1,484	1,222	29,600	29,600 29,700	1,698	1,466	1,934	1,698
17,700 17,800	17,800 17,900	779 786	515 523	995 1,003	729 737	23,700 23,800	23,800 23,900	1,240 1,248		1,493 1,501		29,700 29,800	29,800 29,900	1,706 1,713			1,706 1,713
17,900	18,000	794	531	1,000	745	23,900	24,000	1,255		1,509		29,900	30,000	1,721	1,491	1,955	1,721
															Continu	ued on ne	ext page

## **1997 Tax Table For Form 1X Filers** — *Continued*

Continued on next page

### 6

## **1997 Tax Table For Form 1X Filers** — Continued

<u> </u>						_				100	ΤΙαλ	Tuble I		1/(1)		00111	nueu
If line 1 (Wiscor income)			And yo	u are—		If line 1 (Wiscon income)			And yo	u are—		If line 1 (Wiscon income)			And yo	u are—	
At least	But less than	Single	Married filing jointly	Married filing sepa- rately	d Head of a house- hold	At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold
			You	ir tax is	;—				You	ir tax is	, 				You	r tax is-	
30,	,000					36,	000					42,	000				
30,000 30,100 30,200 30,300 30,400	30,100 30,200 30,300 30,400 30,500	1,729 1,737 1,744 1,752 1,760	1,500 1,508 1,516 1,524 1,533	1,969 1,976 1,983		36,000 36,100 36,200 36,300 36,400	36,100 36,200 36,300 36,400 36,500	2,195 2,202 2,210 2,218 2,226	1,998 2,006 2,014 2,022 2,031	2,378 2,385 2,392 2,399 2,405	2,202 2,210 2,218	42,000 42,100 42,200 42,300 42,400	42,100 42,200 42,300 42,400 42,500	2,660 2,668 2,676 2,684 2,691	2,504	2,794 2,800 2,807 2,814 2,821	2,668
30,500 30,600 30,700 30,800 30,900	30,600 30,700 30,800 30,900 31,000	1,768 1,775 1,783 1,791 1,799	1,541 1,549 1,558 1,566 1,574	2,004 2,010 2,017	1,768 1,775 1,783 1,791 1,799	36,500 36,600 36,700 36,800 36,900	36,600 36,700 36,800 36,900 37,000	2,233 2,241 2,249 2,257 2,264	2,039 2,047 2,056 2,064 2,072	2,412 2,419 2,426 2,433 2,440		42,500 42,600 42,700 42,800 42,900	42,600 42,700 42,800 42,900 43,000	2,699 2,707 2,715 2,722 2,730		2,849	2,699 2,707 2,715 2,722 2,730
31,	,000					37,	000					43,	000				
31,000 31,100 31,200 31,300 31,400	31,100 31,200 31,300 31,400 31,500	1,806 1,814 1,822 1,830 1,838	1,583 1,591 1,599 1,607 1,616	2,038 2,045	1,806 1,814 1,822 1,830 1,838	37,000 37,100 37,200 37,300 37,400	37,100 37,200 37,300 37,400 37,500	2,272 2,280 2,288 2,295 2,303	2,081 2,089 2,097 2,105 2,114	2,447 2,454 2,461 2,468 2,475	2,288 2,295	43,000 43,100 43,200 43,300 43,400	43,100 43,200 43,300 43,400 43,500	2,738 2,746 2,753 2,761 2,769		2,870 2,877 2,884	
31,500 31,600 31,700 31,800 31,900	31,600 31,700 31,800 31,900 32,000	1,845 1,853 1,861 1,869 1,876	1,624 1,632 1,641 1,649 1,657	2,073 2,080 2,087		37,500 37,600 37,700 37,800 37,900	37,600 37,700 37,800 37,900 38,000	2,311 2,319 2,327 2,334 2,342	2,122 2,130 2,139 2,147 2,155	2,482 2,489 2,496 2,503 2,509	2,319 2,327 2,334	43,500 43,600 43,700 43,800 43,900	43,600 43,700 43,800 43,900 44,000	2,777 2,784 2,792 2,800 2,808	2,645	2,918	
32,	,000					38,	000					44,	000				
32,000 32,100 32,200 32,300 32,400	32,100 32,200 32,300 32,400 32,500	1,884 1,892 1,900 1,907 1,915	1,666 1,674 1,682 1,690 1,699		1,900 1,907	38,000 38,100 38,200 38,300 38,400	38,100 38,200 38,300 38,400 38,500	2,350 2,358 2,365 2,373 2,381	2,164 2,172 2,180 2,188 2,197	2,516 2,523 2,530 2,537 2,544	2,350 2,358 2,365 2,373 2,381	44,000 44,100 44,200 44,300 44,400	44,100 44,200 44,300 44,400 44,500	2,816 2,823 2,831 2,839 2,847	2,662 2,670 2,678 2,686 2,695	2,932 2,939 2,946 2,953 2,960	2,816 2,823 2,831 2,839 2,847
32,500 32,600 32,700 32,800 32,900	32,600 32,700 32,800 32,900 33,000	1,923 1,931 1,938 1,946 1,954	1,707 1,715 1,724 1,732 1,740	2,142 2,149 2,156	1,923 1,931 1,938 1,946 1,954	38,500 38,600 38,700 38,800 38,800 38,900	38,600 38,700 38,800 38,900 39,000	2,389 2,396 2,404 2,412 2,420	2,205 2,213 2,222 2,230 2,238	2,551 2,558 2,565 2,572 2,579	2,389 2,396 2,404 2,412 2,420	44,500 44,600 44,700 44,800 44,900	44,600 44,700 44,800 44,900 45,000	2,854 2,862 2,870 2,878 2,885	2,720 2,728	2,967 2,974 2,981 2,988 2,995	2,854 2,862 2,870 2,878 2,885
	,000					39,	000	,				45,	000				
33,000 33,100 33,200 33,300 33,400	33,100 33,200 33,300 33,400 33,500	1,962 1,969 1,977 1,985 1,993	1,773	2,184 2,191	1,969 1,977 1,985	39,000 39,100 39,200 39,300 39,400	39,100 39,200 39,300 39,400 39,500	2,427 2,435 2,443 2,451 2,458	2,247 2,255 2,263 2,271 2,280	2,586 2,593 2,600 2,606 2,613	2,443	45,000 45,100 45,200 45,300 45,400	45,100 45,200 45,300 45,400 45,500		2,769	3,001 3,008 3,015 3,022 3,029	2,916
33,500 33,600 33,700 33,800 33,900	33,600 33,700 33,800 33,900 34,000	2,001 2,008 2,016 2,024 2,032	1,790 1,798 1,807 1,815 1,823	2,218	2,008 2,016 2,024	39,500 39,600 39,700 39,800 39,900	39,600 39,700 39,800 39,900 40,000	2,490	2,305	2,627 2,634 2,641	2,466 2,474 2,482 2,490 2,497	45,500 45,600 45,700 45,800 45,900	45,600 45,700 45,800 45,900 46,000	2,932 2,940 2,947 2,955 2,963	2,794 2,803 2,811	3,057	2,940 2,947 2,955
	,000	2 0 2 0	1 0 2 2	2 2 2 0	2 0 2 0		000	2 5 0 5	2 2 2 0	2 655	0 505	,	000	2 074	0 0 0 0	2 074	2.074
34,000 34,100 34,200 34,300 34,400	34,100 34,200 34,300 34,400 34,500	2,055 2,063	1,840 1,848	2,246 2,253 2,260	2,047 2,055 2,063	40,000 40,100 40,200 40,300 40,400	40,100 40,200 40,300 40,400 40,500	2,505 2,513 2,521 2,528 2,536	2,338 2,346 2,354	2,662 2,669 2,676	2,505 2,513 2,521 2,528 2,536	46,000 46,100 46,200 46,300 46,400	46,100 46,200 46,300 46,400 46,500	2,971 2,978 2,986 2,994 3,002	2,836 2,844 2,853	3,078	2,978 2,986 2,994
34,500 34,600 34,700 34,800 34,900	34,600 34,700 34,800 34,900 35,000	2,086 2,094	1,873 1,881 1,890 1,898 1,906	2,274 2,281 2,288 2,295 2,302	2,086 2,094 2,101	40,500 40,600 40,700 40,800 40,900	40,600 40,700 40,800 40,900 41,000	2,544 2,552 2,559 2,567 2,575	2,379 2,388 2,396	2,697 2,703 2,710	2,544 2,552 2,559 2,567 2,575	46,500 46,600 46,700 46,800 46,900	46,600 46,700 46,800 46,900 47,000	3,010 3,017 3,025 3,033 3,041	2,877 2,886 2,894	3,105 3,112 3,119 3,126 3,133	3,017 3,025 3,033
35,	,000					41,	000					47,	000				
35,000 35,100 35,200 35,300 35,400	35,100 35,200 35,300 35,400 35,500	2,125 2,132 2,140	1,915 1,923 1,931 1,939 1,948	2,315 2,322 2,329	2,125 2,132 2,140	41,000 41,100 41,200 41,300 41,400	41,100 41,200 41,300 41,400 41,500		2,421 2,429	2,731 2,738	2,583 2,590 2,598 2,606 2,614	47,000 47,100 47,200 47,300 47,400	47,100 47,200 47,300 47,400 47,500	3,048 3,056 3,064 3,072 3,079	2,919 2,927 2,936	3,140 3,147 3,154 3,161 3,168	3,064 3,072
35,500 35,600 35,700 35,800 35,900	35,600 35,700 35,800 35,900 36,000	2,156 2,164 2,171 2,179 2,187	1,956 1,964 1,973 1,981 1,989	2,357 2,364	2,164 2,171 2,179	41,500 41,600 41,700 41,800 41,900	41,600 41,700 41,800 41,900 42,000	2,621 2,629 2,637 2,645 2,653	2,479	2,766 2,773 2,780	2,621 2,629 2,637 2,645 2,653	47,500 47,600 47,700 47,800 47,900	47,600 47,700 47,800 47,900 48,000		2,960 2,969 2,977 2,985		3,095 3,103 3,110 3,118

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If line 1 (Wiscon income)			And yo	u are—	15 - 1	If line 1 (Wiscon income)			And yo	u are—		If line 1 (Wiscon income)			And yo	u are—	
At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house hold
			Υοι	ır tax is					You	ır tax is	_				You	r tax is-	_
<u>48,</u> 48,000	<b>000</b> 48,100	3,126	2,994	3,209	3,126	54,000 54,000 54,100 3,565 3,492 3,625 3,565							000 60,100	3,920	4,041	3,981	
48,100 48,200 48,300 48,400	48,200 48,300 48,400 48,500	3,120 3,134 3,141 3,149 3,157	3,002 3,010 3,019 3,027	3,203 3,216 3,223 3,230 3,237	3,134 3,141 3,149 3,157	54,100 54,200 54,300 54,400	54,200 54,300 54,400 54,500	3,572 3,579 3,586 3,593	3,500 3,508 3,517	3,632 3,639 3,646	3,572 3,579 3,586	60,000 60,100 60,200 60,300 60,400	60,200 60,300 60,400 60,500	3,981 3,988 3,995 4,002 4,008	3,927 3,934 3,941	4,048 4,055 4,062	
48,500 48,600 48,700 48,800 48,900	48,600 48,700 48,800 48,900 49,000	3,165 3,173 3,180 3,188 3,196	3,035 3,043 3,052 3,060 3,068	3,244 3,251 3,258 3,265 3,272	3,165 3,173 3,180 3,188 3,196	54,500 54,600 54,700 54,800 54,900	54,600 54,700 54,800 54,900 55,000	3,600 3,606 3,613 3,620 3,627	3,541 3,550 3,558	3,681	3,606	60,500 60,600 60,700 60,800 60,900	60,600 60,700 60,800 60,900 61,000	4,015 4,022 4,029 4,036 4,043	3,962 3,969 3,976	4,083 4,089 4,096	4,022 4,029 4,036
49,000				·	55,	000			·		61,	000					
49,000 49,100 49,200 49,300 49,400	49,100 49,200 49,300 49,400 49,500	3,204 3,211 3,219 3,227 3,235	3,077 3,085 3,093 3,102 3,110	3,279 3,286 3,293 3,299 3,306	3,204 3,211 3,219 3,227 3,235	55,000 55,100 55,200 55,300 55,400	55,100 55,200 55,300 55,400 55,500	3,634 3,641 3,648 3,655 3,662	3,581 3,588 3,595	3,701 3,708 3,715	3,641 3,648 3,655	61,000 61,100 61,200 61,300 61,400	61,100 61,200 61,300 61,400 61,500	4,050 4,057 4,064 4,071 4,078	3,997 4,004 4,011	4,117 4,124 4,131	4,057 4,064
49,500 49,600 49,700 49,800 49,900	49,600 49,700 49,800 49,900 50,000	3,242 3,250 3,258 3,266 3,273	3,118 3,126 3,135 3,143 3,151	3,313 3,320 3,327 3,334 3,341	3,242 3,250 3,258 3,266 3,273	55,500 55,600 55,700 55,800 55,900	55,600 55,700 55,800 55,900 56,000	3,669 3,676 3,683 3,690 3,697	3,622 3,629	3,736 3,743 3,750		61,500 61,600 61,700 61,800 61,900	61,600 61,700 61,800 61,900 62,000	4,085 4,092 4,099 4,105 4,112	4,031 4,038 4,045	4,152 4,159 4,166	4,092 4,099
	000	0.004				· · · · ·	000	0 704		0.704	0 704		000		4.050		
50,000 50,100 50,200 50,300 50,400	50,100 50,200 50,300 50,400 50,500	3,281 3,289 3,297 3,304 3,312	3,160 3,168 3,176 3,185 3,193	3,348 3,355 3,362 3,369 3,376	3,281 3,289 3,297 3,304 3,312	56,000 56,100 56,200 56,300 56,400	56,100 56,200 56,300 56,400 56,500	3,704 3,710 3,717 3,724 3,731	3,650	3,771 3,778	3,710	62,000 62,100 62,200 62,300 62,400	62,100 62,200 62,300 62,400 62,500	4,119 4,126 4,133 4,140 4,147	4,066 4,073 4,080	4,186 4,193 4,200	4,126
50,500 50,600 50,700 50,800 50,900	50,600 50,700 50,800 50,900 51,000	3,320 3,328 3,336 3,343 3,350	3,201 3,209 3,218 3,226 3,234	3,383 3,390 3,396 3,403 3,410	3,320 3,328 3,336 3,343 3,350	56,500 56,600 56,700 56,800 56,900	56,600 56,700 56,800 56,900 57,000	3,738 3,745 3,752 3,759 3,766	3,685 3,692 3,699	3,805 3,812 3,819	3,745 3,752	62,500 62,600 62,700 62,800 62,900	62,600 62,700 62,800 62,900 63,000	4,154 4,161 4,168 4,175 4,182	4,101 4,108 4,115	4,221 4,228	4,161 4,168 4,175
51,	000	,		,		57,	000						000	,			
51,000 51,100 51,200 51,300 51,400	51,100 51,200 51,300 51,400 51,500		3,268	3,417 3,424 3,431 3,438 3,445	3,364 3,371 3,378	57,000 57,100 57,200 57,300 57,400	57,100 57,200 57,300 57,400 57,500	3,794	3,719 3,726 3,733		3,780 3,787 3,794	63,000 63,100 63,200 63,300 63,400	63,100 63,200 63,300 63,400 63,500	4,209	4,135 4,142 4,149		4,196 4,202 4,209
51,500 51,600 51,700 51,800 51,900	51,600 51,700 51,800 51,900 52,000			3,452 3,459 3,466 3,473 3,480	3,399 3,406 3,412	57,500 57,600 57,700 57,800 57,900	57,600 57,700 57,800 57,900 58,000	3,814 3,821 3,828	3,761 3,768	3,875 3,882	3,814 3,821 3,828	63,500 63,600 63,700 63,800 63,900	63,600 63,700 63,800 63,900 64,000		4,170 4,177	4,297 4,304	4,230 4,237 4,244
	000						000						000				
52,000 52,100 52,200 52,300 52,400	52,100 52,200 52,300 52,400 52,500	3,426 3,433 3,440 3,447 3,454	3,326 3,334 3,342 3,351 3,359	3,487 3,493 3,500 3,507 3,514	3,433 3,440 3,447	58,000 58,100 58,200 58,300 58,400	58,100 58,200 58,300 58,400 58,500	3,849 3,856 3,863	3,789 3,796 3,803	3,902 3,909 3,916 3,923 3,930	3,849 3,856 3,863	64,000 64,100 64,200 64,300 64,400	64,100 64,200 64,300 64,400 64,500	4,258 4,265 4,272 4,279 4,286	4,205 4,212 4,218	4,332 4,339	4,265 4,272 4,279
52,500 52,600 52,700 52,800 52,900	52,600 52,700 52,800 52,900 53,000	3,461 3,468 3,475 3,482 3,489	3,392	3,521 3,528 3,535 3,542 3,549	3,468 3,475 3,482	58,500 58,600 58,700 58,800 58,900	58,600 58,700 58,800 58,900 59,000	3,884 3,891 3,898	3,823 3,830 3,837	3,937 3,944 3,951 3,958 3,965	3,884 3,891 3,898	64,500 64,600 64,700 64,800 64,900	64,600 64,700 64,800 64,900 65,000	4,299 4,306	4,239 4,246 4,253	4,367 4,374	4,299 4,306 4,313
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53,000 53,100 53,200 53,300 53,400	53,100 53,200 53,300 53,400 53,500	3,496 3,503 3,509 3,516 3,523	3,409 3,417 3,425 3,434 3,442	3,570	3,503 3,509 3,516	59,000 59,100 59,200 59,300 59,400	59,100 59,200 59,300 59,400 59,500	3,925	3,858 3,865 3,872	3,979 3,986 3,992	3,925 3,932	65,000 65,100 65,200 65,300 65,400	65,100 65,200 65,300 65,400 65,500	4,327 4,334 4,341 4,348 4,355	4,274 4,281 4,288	4,394 4,401 4,408	4,334 4,341 4,348
53,500 53,600 53,700 53,800 53,900	53,600 53,700 53,800 53,900 54,000	3,530 3,537 3,544 3,551 3,558	3,458 3,467 3,475	3,591 3,597 3,604 3,611 3,618	3,537 3,544 3,551	59,500 59,600 59,700 59,800 59,900	59,600 59,700 59,800 59,900 60,000	3,953 3,960 3,967	3,893 3,900 3,907	4,006 4,013 4,020 4,027 4,034	3,953 3,960 3,967	65,500 65,600 65,700 65,800 65,900	65,600 65,700 65,800 65,900 66,000	4,362 4,369 4,376 4,383 4,390	4,309 4,315 4,322 4,329	4,436 4,443	4,369 4,376 4,383 4,390

## **1997 Tax Table For Form 1X Filers** — Continued

### 8

### **1997 Tax Table For Form 1X Filers** — Continued

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If line 1 (Wiscor income)			And yo	u are—		If line 1 (Wiscon income)			And yo	u are—		If line 1 (Wiscon income)			And yo	u are—	
At least	But less than	Single	Married filing jointly	Marrieo filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold
			You	r tax is					You	r tax is					You	r tax is	
,	000	4 007	4 0 0 0	4 457	4 007	72,000							000	5 000	5 4 6 0	5 000	5 000
66,000 66,100 66,200 66,300 66,400	66,100 66,200 66,300 66,400 66,500	4,397 4,403 4,410 4,417 4,424	4,336 4,343 4,350 4,357 4,364	4,464 4,471 4,478	4,397 4,403 4,410 4,417 4,424	72,000 72,100 72,200 72,300 72,400	72,100 72,200 72,300 72,400 72,500	4,812 4,819 4,826 4,833 4,840	4,773	4,873 4,879 4,886 4,893 4,900	4,819 4,826 4,833	78,000 78,100 78,200 78,300 78,400	78,100 78,200 78,300 78,400 78,500	5,228 5,235 5,242 5,249 5,256	5,175 5,182 5,189	5,288 5,295 5,302 5,309 5,316	5,249
66,500 66,600 66,700 66,800 66,900	66,600 66,700 66,800 66,900 67,000	4,431 4,438 4,445 4,452 4,459	4,371 4,378 4,385 4,392 4,399		4,438 4,445 4,452	72,500 72,600 72,700 72,800 72,900	72,600 72,700 72,800 72,900 73,000	4,847 4,854 4,861 4,868 4,875	4,794 4,801 4,808	4,921 4,928	4,854 4,861	78,500 78,600 78,700 78,800 78,900	78,600 78,700 78,800 78,900 79,000	5,263 5,270 5,277 5,284 5,290	5,209 5,216 5,223	5,323 5,330 5,337 5,344 5,351	5,277 5,284
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67,000 67,100 67,200 67,300 67,400	67,100 67,200 67,300 67,400 67,500	4,466 4,473 4,480 4,487 4,494	4,406 4,412 4,419 4,426 4,433	4,533 4,540 4,547	4,466 4,473 4,480 4,487 4,494	73,000 73,100 73,200 73,300 73,400	73,100 73,200 73,300 73,400 73,500	4,882 4,889 4,895 4,902 4,909		4,949	4,895 4,902	79,000 79,100 79,200 79,300 79,400	79,100 79,200 79,300 79,400 79,500	5,297 5,304 5,311 5,318 5,325	5,244 5,251 5,258	5,358 5,365 5,372 5,378 5,385	
67,500 67,600 67,700 67,800 67,900	67,600 67,700 67,800 67,900 68,000	4,500 4,507 4,514 4,521 4,528	4,440 4,447 4,454 4,461 4,468	4,568	4,500 4,507 4,514 4,521 4,528	73,500 73,600 73,700 73,800 73,900	73,600 73,700 73,800 73,900 74,000	4,916 4,923 4,930 4,937 4,944		4,983 4,990 4,997	4,916 4,923 4,930 4,937 4,944	79,500 79,600 79,700 79,800 79,900	79,600 79,700 79,800 79,900 80,000	5,332 5,339 5,346 5,353 5,360	5,279 5,286 5,293	5,392 5,399 5,406 5,413 5,420	5,339 5,346 5,353
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68,000 68,100 68,200 68,300 68,400	68,100 68,200 68,300 68,400 68,500	4,535 4,542 4,549 4,556 4,563	4,475 4,482 4,489 4,496 4,503	4,602 4,609 4,616	4,535 4,542 4,549 4,556 4,563	74,000 74,100 74,200 74,300 74,400	74,100 74,200 74,300 74,400 74,500	4,951 4,958 4,965 4,972 4,979	4,905	5,032		80,000 c	plus	6.93%	5,303 of taxabl r \$80,00	le	5,363
68,500 68,600 68,700 68,800 68,900	68,600 68,700 68,800 68,900 69,000	4,570 4,577 4,584 4,591 4,597	4,510 4,516 4,523 4,530 4,537	4,637 4,644 4,651	4,570 4,577 4,584 4,591 4,597	74,500 74,600 74,700 74,800 74,900	74,600 74,700 74,800 74,900 75,000	4,986 4,992 4,999 5,006 5,013	4,932 4,939 4,946	5,053 5,060 5,067	4,986 4,992 4,999 5,006 5,013						
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69,000 69,100 69,200 69,300 69,400	69,100 69,200 69,300 69,400 69,500	4,618 4,625	4,544 4,551 4,558 4,565 4,572	4,672 4,679 4,685	4,618 4,625	75,000 75,100 75,200 75,300 75,400	75,100 75,200 75,300 75,400 75,500	5,034 5,041	4,967	5,087 5,094 5,101	5,020 5,027 5,034 5,041 5,048						
69,500 69,600 69,700 69,800 69,900	69,600 69,700 69,800 69,900 70,000	4,660	4,579 4,586 4,593 4,600 4,607	4,706 4,713 4,720	4,660	75,500 75,600 75,700 75,800 75,900	75,600 75,700 75,800 75,900 76,000	5,055 5,062 5,069 5,076 5,083	5,008	5,122 5,129 5,136	5,076						
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70,000 70,100 70,200 70,300 70,400	70,100 70,200 70,300 70,400 70,500		4,613 4,620 4,627 4,634 4,641		4,681 4,688 4,695	76,000 76,100 76,200 76,300 76,400	76,100 76,200 76,300 76,400 76,500	5,110		5,157 5,164 5,171	5,090 5,096 5,103 5,110 5,117						
70,500 70,600 70,700 70,800 70,900	70,600 70,700 70,800 70,900 71,000	4,715 4,722 4,729	4,648 4,655 4,662 4,669 4,676	4,776 4,782 4,789	4,729	76,500 76,600 76,700 76,800 76,900	76,600 76,700 76,800 76,900 77,000	5,131 5,138 5,145	5,064 5,071 5,078 5,085 5,092	5,191 5,198 5,205	5,131 5,138 5,145						
71,	000						000										
71,000 71,100 71,200 71,300 71,400	71,100 71,200 71,300 71,400 71,500	4,743 4,750 4,757 4,764 4,771	4,683 4,690 4,697 4,704 4,710	4,810 4,817 4,824	4,764	77,000 77,100 77,200 77,300 77,400	77,100 77,200 77,300 77,400 77,500	5,159 5,166 5,173 5,180 5,187	5,105 5,112	5,226 5,233 5,240	5,159 5,166 5,173 5,180 5,187						
71,500 71,600 71,700 71,800 71,900	71,600 71,700 71,800 71,900 72,000	4,785 4,792 4,798	4,717 4,724 4,731 4,738 4,745	4,845 4,852 4,859	4,785 4,792	77,500 77,600 77,700 77,800 77,900	77,600 77,700 77,800 77,900 78,000	5,200 5,207 5,214	5,133 5,140 5,147 5,154 5,161	5,261 5,268 5,275	5,193 5,200 5,207 5,214 5,221						