## INSTRUCTIONS FOR 1998 WISCONSIN FORM 1X

## GENERAL INSTRUCTIONS

Purpose of Form Use 1998 Form 1X to correct your 1998 Wisconsin Form 1, Form 1A, or Form WI-Z. You may also use Form 1X to correct a 1998 return filed using TeleFile. If you need to correct your tax return for any year prior to 1998, 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, 2003, for 1998 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.

| If: | Use this address |
| :--- | :--- |
| $\boldsymbol{\nabla}$ | $\boldsymbol{\nabla}$ |
| federal audit <br> report attached | P.O. Box 8906 <br> Madison, WI 53708-8906 |
| tax is due | P.O. Box 268 <br>  <br> Madison, WI 53790-0001 |
| refund or <br> no tax due | P.O. Box 8991 <br> 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, 1998.

Filing Status Check the box to indicate your filing status on your original 1998 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 1998 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 page 2 of Form 1X.

Certain lines in Column B have space for additional information. For example, lines 6a and $6 b$ 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.

Line 1 For Column A, fill in your 1998 Wisconsin income from:

- line 13 of Form 1,
- line 10 of Form 1A,
- line 1 of Form WI-Z,
- line L 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 Form 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, working families, and/or married couple credits. See the instructions for lines 5 and 12 to determine whether you need to fill out new schedules.

Line 2 Figure your tax on the Wisconsin income on line 1 using the 1998 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 more than $\$ 250$ of 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 14 of the 1998 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 1 A 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 1998 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 See the instructions for Form 1 or Form 1A and WI-Z for information on the working families tax credit.

Caution If you claimed the working families tax credit on your original return, any change you make to Wisconsin income (line 1 of Form 1X) may increase or decrease your credit. See the Form 1 or Form 1A and WI-Z instructions for information on computing the credit.

Line 8 If you claimed historic rehabilitation credits on your original 1998 Form 1, the total credit amount to fill in on line 8 of Form 1X should include the amount of your historic rehabilitation credits. Write "Schedule HR" in the space to the left of line 8 , Column B. If you change the amount of these credits, include the corrected amount of your historic rehabilitation credits in the total on line 8, Column B. Attach a corrected Schedule HR (or Schedule $2 \mathrm{~K}-1,3 \mathrm{~K}-1$, or $5 \mathrm{~K}-1$ ) to Form 1X.

Line 9 Subtract line 8 from line 2. Fill in the result on line 9. If line 8 is equal to or more than line 2 , fill in -0 - on line 9 .

Line 10 If you are changing the amount of your alternative minimum tax, attach a corrected Wisconsin Schedule MT to Form 1X.

Line 12 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 25 of your original 1998 Form 1, fill in on line 12 the total of your married couple credit and the development zones credits. Write "DC" in the space to the left of line 12. 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 12, Column B. Attach a corrected Schedule DC to Form 1X.

Line 13 If you are changing the amount of your manufacturer's sales tax credit, attach a corrected Schedule MS to Form 1X.

If you are first claiming the credit on this amended return, attach a completed Schedule MS to Form 1X.

Line 15 Subtract line 14 from line 11. Fill in the result on line 15. If line 14 is equal to or more than line 11, fill in $-0-$.

Line 16 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 1998 Form 1 to determine the amount of your surcharge. Check the box on line 16 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 17 If you made taxable purchases during 1998 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 1998 Form 1, 1A, or WI-Z instructions to figure the amount of sales and use tax due on out-of-state purchases.

Line 18 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 1998 Wisconsin income tax return or the date the return was filed, whichever is later.

Line 19 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 are subject to the penalty related to the sale or disposition of assets used in farming or business assets to a related person, include the amount of the penalty on line 19.

If you are 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 19 is the total penalties and the amount of the historic rehabilitation credit or development zones investment credit you are repaying. Write "HRC" ("DC" for the development zones investment credit) in the space to the right of line 19. 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 21 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 22 Fill in your 1998 Wisconsin estimated tax payments.

Line 23 Refer to the 1998 Form 1 or Form 1A instructions for information on the Wisconsin earned income credit.

Line 24 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 25 The amount of net income tax paid to another state filled in on line 25 may not exceed the amount on line 15. 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 25 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 26 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 27 If you are changing the amount of your farmland tax relief credit, attach copies of the 1998 property tax bills for any additional property.

Line 28 Fill in the amount you paid from the "Amount You Owe" line on your original 1998 return. This would be:

- line 45 of Form 1
- line 32 of Form 1A
- line 14 of Form WI-Z
- line N 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 1998 amended return (line 36 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 1998 Form 1 was $\$ 50$ and you later paid $\$ 35$
additional tax on an assessment, fill in $\$ 85$ on line 28 of Form 1X.

Line 32 Fill in the refund from your original 1998 return (not including the amount applied to your 1999 estimated tax). This is the amount from:

- Form 1 - line 43
- Form 1A - line 30
- Form WI-Z - line 13
- TeleFile Worksheet - line M

This amount must be considered in preparing Form 1X since any refund you have not yet received from your 1998 return will be refunded separately from any additional refund claimed on Form 1X.

Caution If your 1998 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 28 instead of line 32.

Line 33 If line 32 is smaller than line 31 , subtract line 32 from line 31 and fill in the result on line 33 .

If line 32 is larger than line 31 , subtract line 31 from line 32. Fill in the result on line 33 and put brackets around the amount.

Line 34 If line 30 is smaller than line 33, subtract line 30 from line 33 . Fill in the result on line 34. If line 33 is a bracketed amount, do not complete line 34.

The amount on line 34 will be refunded to you, except for any portion applied to your 1999 estimated tax on line 35.

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 1998 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 1999 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 35 Fill in the amount to be applied to your 1999 estimated tax. Any refund on line 34 will be reduced by this amount, or the additional tax you owe will increase by this amount.

Generally, the amount filled in on line 35 must be the same as the amount shown on line 44
of Form 1 or line 31 of Form 1A. However, if you file your amended return during 1999, you may increase or decrease the amount to be applied to your 1999 estimated tax.

Line 36 If the total of the amounts on line 30 and line 35 is greater than line 33 , you owe additional tax. Subtract line 33 from the total of lines 30 and 35 . Fill in the result on line 36 .

Caution If line 33 is a bracketed amount because line 32 exceeds line 31, treat the amount on line 33 as a positive amount and add (rather than subtract) line 33 to lines 30 and 35 and fill in the total on line 36 .

Line 37 Interest on the additional tax is $12 \%$ per year from the due date of your 1998 return. Figure the interest on the additional tax (line 36). Fill in the amount of interest on line 37.

Line 38 Add line 36 and line 37 and fill in the total on line 38. 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 1998 return. If your current name is the same as that used on your 1998 return, write "Same."
2. If the Wisconsin Department of Revenue has asked you to furnish information to establish the accuracy of items on your 1998 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 1998 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 1998 Wisconsin income tax booklet to compute your credit.

Part IV Explain all changes in Part IV of Form 1X. Fill in the line number 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.

## 1998 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 more than $\$ 250$ of 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 14 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 $\$ 1,347$. This is the tax amount they must write on line 2 of Form 1X.

$\rightarrow$| At <br> least | But <br> less <br> than | Single | Married <br> filing <br> jointly | Married <br> filing <br> sepa- <br> rately | Head <br> of a <br> house- <br> hold |
| :--- | :--- | :--- | :--- | :--- | :--- |
| $\mathbf{2 8 , 5 0 0}$ | $\mathbf{2 8 , 6 0 0}$ | 1,572 | 1,339 | 1,813 | 1,572 |
| $\mathbf{2 8 , 6 0 0}$ | $\mathbf{2 8 , 7 0 0}$ | 1,579 | 1,347 | 1,820 | 1,579 |
| $\mathbf{2 8 , 7 0 0}$ | $\mathbf{2 8 , 8 0 0}$ | 1,587 | 1,355 | 1,826 | 1,587 |
| $\mathbf{2 8 , 8 0 0}$ | $\mathbf{2 8 , 9 0 0}$ | 1,595 | 1,363 | 1,833 | 1,595 |
| $\mathbf{2 8 , 9 0 0}$ | $\mathbf{2 9 , 0 0 0}$ | $\mathbf{1 , 6 0 2}$ | 1,371 | $\mathbf{1 , 8 4 0}$ | $\mathbf{1 , 6 0 2}$ |



| If line (Wisco income |  | And you are - |  |  |  | If line 1 (Wisconsin income) is |  | And you are - |  |  |  | If line 1 (Wisconsin income) is - |  | And you are - |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| At least | But less than | Single | Married filing jointly <br> Your ta | Married filing separately <br> $x$ is - | Head of a household | At least | But <br> less <br> than | Single | Married <br> filing jointly <br> Your ta | Married filing separately <br> is - | Head of a household | At least | But less than | Single | Married <br> filing jointly <br> Your tax | Married <br> filing <br> sepa- <br> rately <br> is - | Head of a household |
| 12,000 |  |  |  |  |  | 18,000 |  |  |  |  |  | 24,000 |  |  |  |  |  |
| 12,000 | 12,100 | 353 | 370 | 510 | 288 | 18,000 | 18,100 | 779 | 524 | 994 | 733 | 24,000 | 24,100 | 1,231 | 982 | 1,480 | 1,224 |
| 12,100 | 12,200 | 358 | 175 | 518 | 294 | 18,100 | 18,200 | 786 | 532 | 1,002 | 740 | 24,100 | 24,200 | 1,238 | 990 | 1,488 | 1,232 |
| 12,200 | 12,300 | 365 | 181 | 525 | 300 | 18,200 | 18,300 | 793 | 540 | 1,010 | 748 | 24,200 | 24,300 | 1,246 | 997 | 1,496 | 1,240 |
| 12,300 | 12,400 | 373 | 3187 | 533 | 305 | 18,300 | 18,400 | 801 | 547 | 1,018 | 756 | 24,300 | 24,400 | 1,253 | 1,005 | 1,505 | 1,249 |
| 12,400 | 12,500 | 380 | 192 | 541 | 311 | 18,400 | 18,500 | 808 | 555 | 1,026 | 764 | 24,400 | 24,500 | 1,261 | 1,013 | 1,513 | 1,257 |
| 12,500 | 12,600 | 387 | 198 | 548 | 317 | 18,500 | 18,600 | 815 | 562 | 1,034 | 772 | 24,500 | 24,600 | 1,269 | 1,020 | 1,521 | 1,265 |
| 12,600 | 12,700 | 394 | 4204 | 556 | 323 | 18,600 | 18,700 | 822 | 570 | 1,042 | 779 | 24,600 | 24,700 | 1,276 | 1,028 | 1,529 | 1,274 |
| 12,700 | 12,800 | 401 | 210 | 564 | 329 | 18,700 | 18,800 | 829 | 578 | 1,050 | 787 | 24,700 | 24,800 | 1,284 | 1,035 | 1,537 | 1,282 |
| 12,800 | 12,900 | 408 | 215 | 572 | 335 | 18,800 | 18,900 | 836 | 585 | 1,059 | 795 | 24,800 | 24,900 | 1,291 | 1,043 | 1,545 | 1,290 |
| 12,900 | 13,000 | 415 | - 221 | 580 | 340 | 18,900 | 19,000 | 844 | 593 | 1,067 | 803 | 24,900 | 25,000 | 1,299 | 1,051 | 1,553 | 1,298 |
| 13,000 |  |  |  |  |  | 19,000 |  |  |  |  |  | 25,000 |  |  |  |  |  |
| 13,000 | 13,100 | 422 | 227 | 588 | 346 | 19,000 | 19,100 | 851 | 601 | 1,075 | 811 | 25,000 | 25,100 | 1,306 | 1,058 | 1,561 | 1,306 |
| 13,100 | 13,200 | 430 | 232 | 596 | 352 | 19,100 | 19,200 | 859 | 608 | 1,083 | 818 | 25,100 | 25,200 | 1,314 | 1,066 | 1,569 | 1,314 |
| 13,200 | 13,300 | 437 | 7238 | 604 | 358 | 19,200 | 19,300 | 867 | 616 | 1,091 | 826 | 25,200 | 25,300 | 1,322 | 1,074 | 1,578 | 1,322 |
| 13,300 | 13,400 | 444 | 4244 | 613 | 366 | 19,300 | 19,400 | 874 | 623 | 1,099 | 834 | 25,300 | 25,400 | 1,329 | 1,081 | 1,586 | 1,329 |
| 13,400 | 13,500 | 451 | 1250 | 621 | 374 | 19,400 | 19,500 | 882 | 631 | 1,107 | 842 | 25,400 | 25,500 | 1,337 | 1,089 | 1,594 | 1,337 |
| 13,500 | 13,600 | 458 | 8255 | 629 | 381 | 19,500 | 19,600 | 889 | 639 | 1,115 | 851 | 25,500 | 25,600 | 1,344 | 1,097 | 1,602 | 1,344 |
| 13,600 | 13,700 | 465 | 5 261 | 637 | 389 | 19,600 | 19,700 | 897 | 646 | 1,123 | 859 | 25,600 | 25,700 | 1,352 | 1,104 | 1,610 | 1,352 |
| 13,700 | 13,800 | 472 | 267 | 645 | 397 | 19,700 | 19,800 | 905 | 654 | 1,132 | 867 | 25,700 | 25,800 | 1,359 | 1,112 | 1,618 | 1,359 |
| 13,800 | 13,900 | 480 | - 272 | 653 | 405 | 19,800 | 19,900 | 912 | 662 | 1,140 | 875 | 25,800 | 25,900 | 1,367 | 1,120 | 1,626 | 1,367 |
| 13,900 | 14,000 | 487 | 7278 | 661 | 413 | 19,900 | 20,000 | 920 | 669 | 1,148 | 884 | 25,900 | 26,000 | 1,375 | 1,128 | 1,634 | 1,375 |
| 14,000 |  |  |  |  |  | 20,000 |  |  |  |  |  | 26,000 |  |  |  |  |  |
| 14,000 | 14,100 | 494 | 4284 | 669 | 420 | 20,000 | 20,100 | 927 | 677 | 1,156 | 892 | 26,000 | 26,100 | 1,382 | 1,136 | 1,642 | 1,382 |
| 14,100 | 14,200 | 501 | 1290 | 677 | 428 | 20,100 | 20,200 | 935 | 685 | 1,164 | 900 | 26,100 | 26,200 | 1,390 | 1,144 | 1,650 | 1,390 |
| 14,200 | 14,300 | 508 | 295 | 686 | 436 | 20,200 | 20,300 | 942 | 692 | 1,172 | 909 | 26,200 | 26,300 | 1,397 | 1,152 | 1,657 | 1,397 |
| 14,300 | 14,400 | 515 | 301 | 694 | 444 | 20,300 | 20,400 | 950 | 700 | 1,180 | 917 | 26,300 | 26,400 | 1,405 | 1,160 | 1,664 | 1,405 |
| 14,400 | 14,500 | 522 | 2 307 | 702 | 452 | 20,400 | 20,500 | 958 | 707 | 1,188 | 925 | 26,400 | 26,500 | 1,413 | 1,168 | 1,671 | 1,413 |
| 14,500 | 14,600 | 529 | 912 | 710 | 459 | 20,500 | 20,600 | 965 | 715 | 1,196 | 934 | 26,500 | 26,600 | 1,420 | 1,177 | 1,677 | 1,420 |
| 14,600 | 14,700 | 537 | 318 | 718 | 467 | 20,600 | 20,700 | 973 | 723 | 1,205 | 942 | 26,600 | 26,700 | 1,428 | 1,185 | 1,684 | 1,428 |
| 14,700 | 14,800 | 544 | 4324 | 726 | 475 | 20,700 | 20,800 | 980 | 730 | 1,213 | 950 | 26,700 | 26,800 | 1,435 | 1,193 | 1,691 | 1,435 |
| 14,800 | 14,900 | 551 | 1330 | 734 | 483 | 20,800 | 20,900 | 988 | 738 | 1,221 | 958 | 26,800 | 26,900 | 1,443 | 1,201 | 1,698 | 1,443 |
| 14,900 | 15,000 | 558 | 8335 | 742 | 491 | 20,900 | 21,000 | 996 | 746 | 1,229 | 967 | 26,900 | 27,000 | 1,450 | 1,209 | 1,705 | 1,450 |
| 15,000 |  |  |  |  |  | 21,000 |  |  |  |  |  | 27,000 |  |  |  |  |  |
| 15,000 | 15,100 | 565 | 541 | 750 | 499 | 21,000 | 21,100 | 1,003 | 753 | 1,237 | 975 | 27,000 | 27,100 | 1,458 | 1,217 | 1,711 | 1,458 |
| 15,100 | 15,200 | 572 | 247 | 759 | 506 | 21,100 | 21,200 | 1,011 | 761 | 1,245 | 983 | 27,100 | 27,200 | 1,466 | 1,225 | 1,718 | 1,466 |
| 15,200 | 15,300 | 579 | - 352 | 767 | 514 | 21,200 | 21,300 | 1,018 | 768 | 1,253 | 992 | 27,200 | 27,300 | 1,473 | 1,233 | 1,725 | 1,473 |
| 15,300 | 15,400 | 587 | 7358 | 775 | 522 | 21,300 | 21,400 | 1,026 | 776 | 1,261 | 1,000 | 27,300 | 27,400 | 1,481 | 1,241 | 1,732 | 1,481 |
| 15,400 | 15,500 | 594 | 4364 | 783 | 530 | 21,400 | 21,500 | 1,033 | 784 | 1,269 | 1,008 | 27,400 | 27,500 | 1,488 | 1,249 | 1,738 | 1,488 |
| 15,500 | 15,600 | 601 | 1370 | 791 | 538 | 21,500 | 21,600 | 1,041 | 791 | 1,278 | 1,016 | 27,500 | 27,600 | 1,496 | 1,258 | 1,745 | 1,496 |
| 15,600 | 15,700 | 608 | 375 | 799 | 545 | 21,600 | 21,700 | 1,049 | 799 | 1,286 | 1,025 | 27,600 | 27,700 | 1,504 | 1,266 | 1,752 | 1,504 |
| 15,700 | 15,800 | 615 | - 381 | 807 | 553 | 21,700 | 21,800 | 1,056 | 807 | 1,294 | 1,033 | 27,700 | 27,800 | 1,511 | 1,274 | 1,759 | 1,511 |
| 15,800 | 15,900 | 622 | - 387 | 815 | 561 | 21,800 | 21,900 | 1,064 | 814 | 1,302 | 1,041 | 27,800 | 27,900 | 1,519 | 1,282 | 1,765 | 1,519 |
| 15,900 | 16,000 | 629 | 392 | 823 | 569 | 21,900 | 22,000 | 1,071 | 822 | 1,310 | 1,050 | 27,900 | 28,000 | 1,526 | 1,290 | 1,772 | 1,526 |
| 16,000 |  |  |  |  |  | 22,000 |  |  |  |  |  | 28,000 |  |  |  |  |  |
| 16,000 | 16,100 | 637 | 7398 | 832 | 577 | 22,000 | 22,100 | 1,079 | 829 | 1,318 | 1,058 | 28,000 | 28,100 | 1,534 | 1,298 | 1,779 | 1,534 |
| 16,100 | 16,200 | 644 | 404 | 840 | 584 | 22,100 | 22,200 | 1,087 | 837 | 1,326 | 1,066 | 28,100 | 28,200 | 1,541 | 1,306 | 1,786 | 1,541 |
| 16,200 | 16,300 | 651 | 1410 | 848 | 592 | 22,200 | 22,300 | 1,094 | 845 | 1,334 | 1,075 | 28,200 | 28,300 | 1,549 | 1,314 | 1,793 | 1,549 |
| 16,300 | 16,400 | 658 | 415 | 856 | 600 | 22,300 | 22,400 | 1,102 | 852 | 1,342 | 1,083 | 28,300 | 28,400 | 1,557 | 1,322 | 1,799 | 1,557 |
| 16,400 | 16,500 | 665 | 421 | 864 | 608 | 22,400 | 22,500 | 1,109 | 860 | 1,350 | 1,091 | 28,400 | 28,500 | 1,564 | 1,331 | 1,806 | 1,564 |
| 16,500 | 16,600 | 672 | - 427 | 872 | 616 | 22,500 | 22,600 | 1,117 | 868 | 1,359 | 1,099 | 28,500 | 28,600 | 1,572 | 1,339 | 1,813 | 1,572 |
| 16,600 | 16,700 | 679 | 432 | 880 | 623 | 22,600 | 22,700 | 1,124 | 875 | 1,367 | 1,108 | 28,600 | 28,700 | 1,579 | 1,347 | 1,820 | 1,579 |
| 16,700 | 16,800 | 686 | - 438 | 888 | 631 | 22,700 | 22,800 | 1,132 | 883 | 1,375 | 1,116 | 28,700 | 28,800 | 1,587 | 1,355 | 1,826 | 1,587 |
| 16,800 | 16,900 | 694 | 444 | 896 | 639 | 22,800 | 22,900 | 1,140 | 891 | 1,383 | 1,124 | 28,800 | 28,900 | 1,595 | 1,363 | 1,833 | 1,595 |
| 16,900 | 17,000 | 701 | 150 | 904 | 647 | 22,900 | 23,000 | 1,147 | 898 | 1,391 | 1,133 | 28,900 | 29,000 | 1,602 | 1,371 | 1,840 | 1,602 |
| 17,000 |  |  |  |  |  | 23,000 |  |  |  |  |  | 29,000 |  |  |  |  |  |
| 17,000 | 17,100 | 708 | 455 | 913 | 655 | 23,000 | 23,100 | 1,155 | 906 | 1,399 | 1,141 | 29,000 | 29,100 | 1,610 | 1,379 | 1,847 | 1,610 |
| 17,100 | 17,200 | 715 | 461 | 921 | 662 | 23,100 | 23,200 | 1,162 | 913 | 1,407 | 1,149 | 29,100 | 29,200 | 1,617 | 1,387 | 1,853 | 1,617 |
| 17,200 | 17,300 | 722 | 467 | 929 | 670 | 23,200 | 23,300 | 1,170 | 921 | 1,415 | 1,157 | 29,200 | 29,300 | 1,625 | 1,395 | 1,860 | 1,625 |
| 17,300 | 17,400 | 729 | - 472 | 937 | 678 | 23,300 | 23,400 | 1,178 | 929 | 1,423 | 1,166 | 29,300 | 29,400 | 1,632 | 1,404 | 1,867 | 1,632 |
| 17,400 | 17,500 | 736 | - 478 | 945 | 686 | 23,400 | 23,500 | 1,185 | 936 | 1,432 | 1,174 | 29,400 | 29,500 | 1,640 | 1,412 | 1,874 | 1,640 |
| 17,500 | 17,600 | 744 | 486 | 953 | 694 | 23,500 | 23,600 | 1,193 | 944 | 1,440 | 1,182 | 29,500 | 29,600 | 1,648 | 1,420 | 1,881 | 1,648 |
| 17,600 | 17,700 | 751 | 494 | 961 | 701 | 23,600 | 23,700 | 1,200 | 952 | 1,448 | 1,191 | 29,600 | 29,700 | 1,655 | 1,428 | 1,887 | 1,655 |
| 17,700 | 17,800 | 758 | 801 | 969 | 709 | 23,700 | 23,800 | 1,208 | 959 | 1,456 | 1,199 | 29,700 | 29,800 | 1,663 | 1,436 | 1,894 | 1,663 |
| 17,800 | 17,900 | 765 | 509 | 977 | 717 | 23,800 | 23,900 | 1,215 | 967 | 1,464 | 1,207 | 29,800 | 29,900 | 1,670 | 1,444 | 1,901 | 1,670 |
| 17,900 | 18,000 | 772 | 2517 | 986 | 725 | 23,900 | 24,000 | 1,223 | 974 | 1,472 | 1,216 | 29,900 | 30,000 | 1,678 | 1,452 | 1,908 | 1,678 |



| If line (Wisco income |  | And you are - |  |  |  | If line 1 (Wisconsin income) is - |  | And you are - |  |  |  | If line 1 (Wisconsin income) is $\qquad$ |  | And you are - |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| At <br> least | But less than | Single | Married <br> filing <br> jointly <br> Your tax | Married <br> filing separately <br> $x$ is - | Head of a household | At least | But less than | Single | Married <br> filing jointly <br> Your ta | Married <br> filing separately <br> $x$ is - | Head of a household | At least | But less than | Single | Married <br> filing jointly <br> Your ta | Married <br> filing separately <br> $x$ is - | Head of a household |
| 48,000 |  |  |  |  |  | 54,000 |  |  |  |  |  | 60,000 |  |  |  |  |  |
| 48,000 | 48,100 | 3,050 | 2,920 | 3,133 | 3,050 | 54,000 | 54,100 | 3,479 | 3,406 | 3,539 | 3,479 | 60,000 | 60,100 | 3,885 | 3,825 | 3,945 | 3,885 |
| 48,100 | 48,200 | 3,058 | 2,928 | 3,140 | 3,058 | 54,100 | 54,200 | 3,486 | 3,415 | 3,546 | 3,486 | 60,100 | 60,200 | 3,892 | 3,832 | 3,952 | 3,892 |
| 48,200 | 48,300 | 3,066 | 2,936 | 3,147 | 3,066 | 54,200 | 54,300 | 3,493 | 3,423 | 3,553 | 3,493 | 60,200 | 60,300 | 3,899 | 3,839 | 3,959 | 3,899 |
| 48,300 | 48,400 | 3,073 | 2,944 | 3,153 | 3,073 | 54,300 | 54,400 | 3,499 | 3,431 | 3,559 | 3,499 | 60,300 | 60,400 | 3,906 | 3,846 | 3,966 | 3,906 |
| 48,400 | 48,500 | 3,081 | 2,952 | 3,160 | 3,081 | 54,400 | 54,500 | 3,506 | 3,439 | 3,566 | 3,506 | 60,400 | 60,500 | 3,912 | 3,852 | 3,972 | 3,912 |
| 48,500 | 48,600 | 3,088 | 2,960 | 3,167 | 3,088 | 54,500 | 54,600 | 3,513 | 3,447 | 3,573 | 3,513 | 60,500 | 60,600 | 3,919 | 3,859 | 3,979 | 3,919 |
| 48,600 | 48,700 | 3,096 | 2,969 | 3,174 | 3,096 | 54,600 | 54,700 | 3,520 | 3,455 | 3,580 | 3,520 | 60,600 | 60,700 | 3,926 | 3,866 | 3,986 | 3,926 |
| 48,700 | 48,800 | 3,103 | 2,977 | 3,180 | 3,103 | 54,700 | 54,800 | 3,527 | 3,463 | 3,587 | 3,527 | 60,700 | 60,800 | 3,933 | 3,873 | 3,993 | 3,933 |
| 48,800 | 48,900 | 3,111 | 2,985 | 3,187 | 3,111 | 54,800 | 54,900 | 3,533 | 3,471 | 3,593 | 3,533 | 60,800 | 60,900 | 3,940 | 3,880 | 4,000 | 3,940 |
| 48,900 | 49,000 | 3,119 | 2,993 | 3,194 | 3,119 | 54,900 | 55,000 | 3,540 | 3,479 | 3,600 | 3,540 | 60,900 | 61,000 | 3,946 | 3,886 | 4,006 | 3,946 |
| 49,000 |  |  |  |  |  | 55,000 |  |  |  |  |  | 61,000 |  |  |  |  |  |
| 49,000 | 49,100 | 3,126 | 3,001 | 3,201 | 3,126 | 55,000 | 55,100 | 3,547 | 3,487 | 3,607 | 3,547 | 61,000 | 61,100 | 3,953 | 3,893 | 4,013 | 3,953 |
| 49,100 | 49,200 | 3,134 | 3,009 | 3,207 | 3,134 | 55,100 | 55,200 | 3,554 | 3,494 | 3,614 | 3,554 | 61,100 | 61,200 | 3,960 | 3,900 | 4,020 | 3,960 |
| 49,200 | 49,300 | 3,141 | 3,017 | 3,214 | 3,141 | 55,200 | 55,300 | 3,560 | 3,500 | 3,620 | 3,560 | 61,200 | 61,300 | 3,967 | 3,907 | 4,027 | 3,967 |
| 49,300 | 49,400 | 3,149 | 3,025 | 3,221 | 3,149 | 55,300 | 55,400 | 3,567 | 3,507 | 3,627 | 3,567 | 61,300 | 61,400 | 3,973 | 3,913 | 4,033 | 3,973 |
| 49,400 | 49,500 | 3,157 | 3,033 | 3,228 | 3,157 | 55,400 | 55,500 | 3,574 | 3,514 | 3,634 | 3,574 | 61,400 | 61,500 | 3,980 | 3,920 | 4,040 | 3,980 |
| 49,500 | 49,600 | 3,164 | 3,042 | 3,235 | 3,164 | 55,500 | 55,600 | 3,581 | 3,521 | 3,641 | 3,581 | 61,500 | 61,600 | 3,987 | 3,927 | 4,047 | 3,987 |
| 49,600 | 49,700 | 3,172 | 3,050 | 3,241 | 3,172 | 55,600 | 55,700 | 3,588 | 3,528 | 3,648 | 3,588 | 61,600 | 61,700 | 3,994 | 3,934 | 4,054 | 3,994 |
| 49,700 | 49,800 | 3,179 | 3,058 | 3,248 | 3,179 | 55,700 | 55,800 | 3,594 | 3,534 | 3,654 | 3,594 | 61,700 | 61,800 | 4,000 | 3,940 | 4,060 | 4,000 |
| 49,800 | 49,900 | 3,187 | 3,066 | 3,255 | 3,187 | 55,800 | 55,900 | 3,601 | 3,541 | 3,661 | 3,601 | 61,800 | 61,900 | 4,007 | 3,947 | 4,067 | 4,007 |
| 49,900 | 50,000 | 3,194 | 3,074 | 3,262 | 3,194 | 55,900 | 56,000 | 3,608 | 3,548 | 3,668 | 3,608 | 61,900 | 62,000 | 4,014 | 3,954 | 4,074 | 4,014 |
| 50,000 |  |  |  |  |  | 56,000 |  |  |  |  |  | 62,000 |  |  |  |  |  |
| 50,000 | 50,100 | 3,202 | 3,082 | 3,268 | 3,202 | 56,000 | 56,100 | 3,615 | 3,555 | 3,675 | 3,615 | 62,000 | 62,100 | 4,021 | 3,961 | 4,081 | 4,021 |
| 50,100 | 50,200 | 3,210 | 3,090 | 3,275 | 3,210 | 56,100 | 56,200 | 3,621 | 3,561 | 3,681 | 3,621 | 62,100 | 62,200 | 4,028 | 3,968 | 4,088 | 4,028 |
| 50,200 | 50,300 | 3,217 | 3,098 | 3,282 | 3,217 | 56,200 | 56,300 | 3,628 | 3,568 | 3,688 | 3,628 | 62,200 | 62,300 | 4,034 | 3,974 | 4,094 | 4,034 |
| 50,300 | 50,400 | 3,225 | 3,106 | 3,289 | 3,225 | 56,300 | 56,400 | 3,635 | 3,575 | 3,695 | 3,635 | 62,300 | 62,400 | 4,041 | 3,981 | 4,101 | 4,041 |
| 50,400 | 50,500 | 3,232 | 3,115 | 3,295 | 3,232 | 56,400 | 56,500 | 3,642 | 3,582 | 3,702 | 3,642 | 62,400 | 62,500 | 4,048 | 3,988 | 4,108 | 4,048 |
| 50,500 | 50,600 | 3,240 | 3,123 | 3,302 | 3,240 | 56,500 | 56,600 | 3,648 | 3,588 | 3,708 | 3,648 | 62,500 | 62,600 | 4,055 | 3,995 | 4,115 | 4,055 |
| 50,600 | 50,700 | 3,248 | 3,131 | 3,309 | 3,248 | 56,600 | 56,700 | 3,655 | 3,595 | 3,715 | 3,655 | 62,600 | 62,700 | 4,061 | 4,001 | 4,121 | 4,061 |
| 50,700 | 50,800 | 3,255 | 3,139 | 3,316 | 3,255 | 56,700 | 56,800 | 3,662 | 3,602 | 3,722 | 3,662 | 62,700 | 62,800 | 4,068 | 4,008 | 4,128 | 4,068 |
| 50,800 | 50,900 | 3,263 | 3,147 | 3,323 | 3,263 | 56,800 | 56,900 | 3,669 | 3,609 | 3,729 | 3,669 | 62,800 | 62,900 | 4,075 | 4,015 | 4,135 | 4,075 |
| 50,900 | 51,000 | 3,269 | 3,155 | 3,329 | 3,269 | 56,900 | 57,000 | 3,676 | 3,616 | 3,736 | 3,676 | 62,900 | 63,000 | 4,082 | 4,022 | 4,142 | 4,082 |
| 51,000 |  |  |  |  |  | 57,000 |  |  |  |  |  | 63,000 |  |  |  |  |  |
| 51,000 | 51,100 | 3,276 | 3,163 | 3,336 | 3,276 | 57,000 | 57,100 | 3,682 | 3,622 | 3,742 | 3,682 | 63,000 | 63,100 | 4,088 | 4,028 | 4,148 | 4,088 |
| 51,100 | 51,200 | 3,283 | 3,171 | 3,343 | 3,283 | 57,100 | 57,200 | 3,689 | 3,629 | 3,749 | 3,689 | 63,100 | 63,200 | 4,095 | 4,035 | 4,155 | 4,095 |
| 51,200 | 51,300 | 3,290 | 3,179 | 3,350 | 3,290 | 57,200 | 57,300 | 3,696 | 3,636 | 3,756 | 3,696 | 63,200 | 63,300 | 4,102 | 4,042 | 4,162 | 4,102 |
| 51,300 | 51,400 | 3,296 | 3,188 | 3,356 | 3,296 | 57,300 | 57,400 | 3,703 | 3,643 | 3,763 | 3,703 | 63,300 | 63,400 | 4,109 | 4,049 | 4,169 | 4,109 |
| 51,400 | 51,500 | 3,303 | 3,196 | 3,363 | 3,303 | 57,400 | 57,500 | 3,709 | 3,649 | 3,769 | 3,709 | 63,400 | 63,500 | 4,116 | 4,056 | 4,176 | 4,116 |
| 51,500 | 51,600 | 3,310 | 3,204 | 3,370 | 3,310 | 57,500 | 57,600 | 3,716 | 3,656 | 3,776 | 3,716 | 63,500 | 63,600 | 4,122 | 4,062 | 4,182 | 4,122 |
| 51,600 | 51,700 | 3,317 | 3,212 | 3,377 | 3,317 | 57,600 | 57,700 | 3,723 | 3,663 | 3,783 | 3,723 | 63,600 | 63,700 | 4,129 | 4,069 | 4,189 | 4,129 |
| 51,700 | 51,800 | 3,323 | 3,220 | 3,383 | 3,323 | 57,700 | 57,800 | 3,730 | 3,670 | 3,790 | 3,730 | 63,700 | 63,800 | 4,136 | 4,076 | 4,196 | 4,136 |
| 51,800 | 51,900 | 3,330 | 3,228 | 3,390 | 3,330 | 57,800 | 57,900 | 3,736 | 3,676 | 3,796 | 3,736 | 63,800 | 63,900 | 4,143 | 4,083 | 4,203 | 4,143 |
| 51,900 | 52,000 | 3,337 | 3,236 | 3,397 | 3,337 | 57,900 | 58,000 | 3,743 | 3,683 | 3,803 | 3,743 | 63,900 | 64,000 | 4,149 | 4,089 | 4,209 | 4,149 |
| 52,000 |  |  |  |  |  | 58,000 |  |  |  |  |  | 64,000 |  |  |  |  |  |
| 52,000 | 52,100 | 3,344 | 3,244 | 3,404 | 3,344 | 58,000 | 58,100 | 3,750 | 3,690 | 3,810 | 3,750 | 64,000 | 64,100 | 4,156 | 4,096 | 4,216 | 4,156 |
| 52,100 | 52,200 | 3,351 | 3,252 | 3,411 | 3,351 | 58,100 | 58,200 | 3,757 | 3,697 | 3,817 | 3,757 | 64,100 | 64,200 | 4,163 | 4,103 | 4,223 | 4,163 |
| 52,200 | 52,300 | 3,357 | 3,261 | 3,417 | 3,357 | 58,200 | 58,300 | 3,764 | 3,704 | 3,824 | 3,764 | 64,200 | 64,300 | 4,170 | 4,110 | 4,230 | 4,170 |
| 52,300 | 52,400 | 3,364 | 3,269 | 3,424 | 3,364 | 58,300 | 58,400 | 3,770 | 3,710 | 3,830 | 3,770 | 64,300 | 64,400 | 4,176 | 4,116 | 4,236 | 4,176 |
| 52,400 | 52,500 | 3,371 | 3,277 | 3,431 | 3,371 | 58,400 | 58,500 | 3,777 | 3,717 | 3,837 | 3,777 | 64,400 | 64,500 | 4,183 | 4,123 | 4,243 | 4,183 |
| 52,500 | 52,600 | 3,378 | 3,285 | 3,438 | 3,378 | 58,500 | 58,600 | 3,784 | 3,724 | 3,844 | 3,784 | 64,500 | 64,600 | 4,190 | 4,130 | 4,250 | 4,190 |
| 52,600 | 52,700 | 3,384 | 3,293 | 3,444 | 3,384 | 58,600 | 58,700 | 3,791 | 3,731 | 3,851 | 3,791 | 64,600 | 64,700 | 4,197 | 4,137 | 4,257 | 4,197 |
| 52,700 | 52,800 | 3,391 | 3,301 | 3,451 | 3,391 | 58,700 | 58,800 | 3,797 | 3,737 | 3,857 | 3,797 | 64,700 | 64,800 | 4,204 | 4,144 | 4,264 | 4,204 |
| 52,800 | 52,900 | 3,398 | 3,309 | 3,458 | 3,398 | 58,800 | 58,900 | 3,804 | 3,744 | 3,864 | 3,804 | 64,800 | 64,900 | 4,210 | 4,150 | 4,270 | 4,210 |
| 52,900 | 53,000 | 3,405 | 3,317 | 3,465 | 3,405 | 58,900 | 59,000 | 3,811 | 3,751 | 3,871 | 3,811 | 64,900 | 65,000 | 4,217 | 4,157 | 4,277 | 4,217 |
| 53,000 |  |  |  |  |  | 59,000 |  |  |  |  |  | 65,000 |  |  |  |  |  |
| 53,000 | 53,100 | 3,411 | 3,325 | 3,471 | 3,411 | 59,000 | 59,100 | 3,818 | 3,758 | 3,878 | 3,818 | 65,000 | 65,100 | 4,224 | 4,164 | 4,284 | 4,224 |
| 53,100 | 53,200 | 3,418 | 3,333 | 3,478 | 3,418 | 59,100 | 59,200 | 3,824 | 3,764 | 3,884 | 3,824 | 65,100 | 65,200 | 4,231 | 4,171 | 4,291 | 4,231 |
| 53,200 | 53,300 | 3,425 | 3,342 | 3,485 | 3,425 | 59,200 | 59,300 | 3,831 | 3,771 | 3,891 | 3,831 | 65,200 | 65,300 | 4,237 | 4,177 | 4,297 | 4,237 |
| 53,300 | 53,400 | 3,432 | 3,350 | 3,492 | 3,432 | 59,300 | 59,400 | 3,838 | 3,778 | 3,898 | 3,838 | 65,300 | 65,400 | 4,244 | 4,184 | 4,304 | 4,244 |
| 53,400 | 53,500 | 3,439 | 3,358 | 3,499 | 3,439 | 59,400 | 59,500 | 3,845 | 3,785 | 3,905 | 3,845 | 65,400 | 65,500 | 4,251 | 4,191 | 4,311 | 4,251 |
| 53,500 | 53,600 | 3,445 | 3,366 | 3,505 | 3,445 | 59,500 | 59,600 | 3,852 | 3,792 | 3,912 | 3,852 | 65,500 | 65,600 | 4,258 | 4,198 | 4,318 | 4,258 |
| 53,600 | 53,700 | 3,452 | 3,374 | 3,512 | 3,452 | 59,600 | 59,700 | 3,858 | 3,798 | 3,918 | 3,858 | 65,600 | 65,700 | 4,265 | 4,205 | 4,325 | 4,265 |
| 53,700 | 53,800 | 3,459 | 3,382 | 3,519 | 3,459 | 59,700 | 59,800 | 3,865 | 3,805 | 3,925 | 3,865 | 65,700 | 65,800 | 4,271 | 4,211 | 4,331 | 4,271 |
| 53,800 | 53,900 | 3,466 | 3,390 | 3,526 | 3,466 | 59,800 | 59,900 | 3,872 | 3,812 | 3,932 | 3,872 | 65,800 | 65,900 | 4,278 | 4,218 | 4,338 | 4,278 |
| 53,900 | 54,000 | 3,472 | 3,398 | 3,532 | 3,472 | 59,900 | 60,000 | 3,879 | 3,819 | 3,939 | 3,879 | 65,900 | 66,000 | 4,285 | 4,225 | 4,345 | 4,285 |


| If line 1 (Wiscon income) | n | And you are - |  |  |  | If line 1 (Wisconsin income) is $\qquad$ |  | And you are - |  |  |  | If line 1 (Wisconsin income) is $\qquad$ |  | And you are - |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| At least | But less than | Single | Married <br> filing <br> jointly <br> Your tax | Married filing separately <br> $x$ is - | Head of a household | At least | But less than | Single | Married filing jointly <br> Your tax | Married <br> filing separately <br> $x$ is - | Head of a household | At least | But less than | Single | Married <br> filing <br> jointly <br> Your tax | Married filing separately <br> $x$ is - | Head of a household |
| 66,000 |  |  |  |  |  | 72,000 |  |  |  |  |  | 78,000 |  |  |  |  |  |
| 66,000 | 66,100 | 4,292 | 4,232 | 4,352 | 4,292 | 72,000 | 72,100 | 4,698 | 4,638 | 4,758 | 4,698 | 78,000 | 78,100 | 5,104 | 5,044 | 5,164 | 5,104 |
| 66,100 | 66,200 | 4,298 | 4,238 | 4,358 | 4,298 | 72,100 | 72,200 | 4,705 | 4,645 | 4,765 | 4,705 | 78,100 | 78,200 | 5,111 | 5,051 | 5,171 | 5,111 |
| 66,200 | 66,300 | 4,305 | 4,245 | 4,365 | 4,305 | 72,200 | 72,300 | 4,711 | 4,651 | 4,771 | 4,711 | 78,200 | 78,300 | 5,118 | 5,058 | 5,178 | 5,118 |
| 66,300 | 66,400 | 4,312 | 4,252 | 4,372 | 4,312 | 72,300 | 72,400 | 4,718 | 4,658 | 4,778 | 4,718 | 78,300 | 78,400 | 5,124 | 5,064 | 5,184 | 5,124 |
| 66,400 | 66,500 | 4,319 | 4,259 | 4,379 | 4,319 | 72,400 | 72,500 | 4,725 | 4,665 | 4,785 | 4,725 | 78,400 | 78,500 | 5,131 | 5,071 | 5,191 | 5,131 |
| 66,500 | 66,600 | 4,325 | 4,265 | 4,385 | 4,325 | 72,500 | 72,600 | 4,732 | 4,672 | 4,792 | 4,732 | 78,500 | 78,600 | 5,138 | 5,078 | 5,198 | 5,138 |
| 66,600 | 66,700 | 4,332 | 4,272 | 4,392 | 4,332 | 72,600 | 72,700 | 4,738 | 4,678 | 4,798 | 4,738 | 78,600 | 78,700 | 5,145 | 5,085 | 5,205 | 5,145 |
| 66,700 | 66,800 | 4,339 | 4,279 | 4,399 | 4,339 | 72,700 | 72,800 | 4,745 | 4,685 | 4,805 | 4,745 | 78,700 | 78,800 | 5,151 | 5,091 | 5,211 | 5,151 |
| 66,800 | 66,900 | 4,346 | 4,286 | 4,406 | 4,346 | 72,800 | 72,900 | 4,752 | 4,692 | 4,812 | 4,752 | 78,800 | 78,900 | 5,158 | 5,098 | 5,218 | 5,158 |
| 66,900 | 67,000 | 4,353 | 4,293 | 4,413 | 4,353 | 72,900 | 73,000 | 4,759 | 4,699 | 4,819 | 4,759 | 78,900 | 79,000 | 5,165 | 5,105 | 5,225 | 5,165 |
| 67,000 |  |  |  |  |  | 73,000 |  |  |  |  |  | 79,000 |  |  |  |  |  |
| 67,000 | 67,100 | 4,359 | 4,299 | 4,419 | 4,359 | 73,000 | 73,100 | 4,765 | 4,705 | 4,825 | 4,765 | 79,000 | 79,100 | 5,172 | 5,112 | 5,232 | 5,172 |
| 67,100 | 67,200 | 4,366 | 4,306 | 4,426 | 4,366 | 73,100 | 73,200 | 4,772 | 4,712 | 4,832 | 4,772 | 79,100 | 79,200 | 5,178 | 5,118 | 5,238 | 5,178 |
| 67,200 | 67,300 | 4,373 | 4,313 | 4,433 | 4,373 | 73,200 | 73,300 | 4,779 | 4,719 | 4,839 | 4,779 | 79,200 | 79,300 | 5,185 | 5,125 | 5,245 | 5,185 |
| 67,300 | 67,400 | 4,380 | 4,320 | 4,440 | 4,380 | 73,300 | 73,400 | 4,786 | 4,726 | 4,846 | 4,786 | 79,300 | 79,400 | 5,192 | 5,132 | 5,252 | 5,192 |
| 67,400 | 67,500 | 4,386 | 4,326 | 4,446 | 4,386 | 73,400 | 73,500 | 4,793 | 4,733 | 4,853 | 4,793 | 79,400 | 79,500 | 5,199 | 5,139 | 5,259 | 5,199 |
| 67,500 | 67,600 | 4,393 | 4,333 | 4,453 | 4,393 | 73,500 | 73,600 | 4,799 | 4,739 | 4,859 | 4,799 | 79,500 | 79,600 | 5,206 | 5,146 | 5,266 | 5,206 |
| 67,600 | 67,700 | 4,400 | 4,340 | 4,460 | 4,400 | 73,600 | 73,700 | 4,806 | 4,746 | 4,866 | 4,806 | 79,600 | 79,700 | 5,212 | 5,152 | 5,272 | 5,212 |
| 67,700 | 67,800 | 4,407 | 4,347 | 4,467 | 4,407 | 73,700 | 73,800 | 4,813 | 4,753 | 4,873 | 4,813 | 79,700 | 79,800 | 5,219 | 5,159 | 5,279 | 5,219 |
| 67,800 | 67,900 | 4,413 | 4,353 | 4,473 | 4,413 | 73,800 | 73,900 | 4,820 | 4,760 | 4,880 | 4,820 | 79,800 | 79,900 | 5,226 | 5,166 | 5,286 | 5,226 |
| 67,900 | 68,000 | 4,420 | 4,360 | 4,480 | 4,420 | 73,900 | 74,000 | 4,826 | 4,766 | 4,886 | 4,826 | 79,900 | 80,000 | 5,233 | 5,173 | 5,293 | 5,233 |
| 68,000 |  |  |  |  |  | 74,000 |  |  |  |  |  | 80,000 |  |  |  |  |  |
| 68,000 | 68,100 | 4,427 | 4,367 | 4,487 | 4,427 | 74,000 | 74,100 | 4,833 | 4,773 | 4,893 | 4,833 | 80,000 | or more | 5,236 | 5,176 | 5,296 | 5,236 |
| 68,100 | 68,200 | 4,434 | 4,374 | 4,494 | 4,434 | 74,100 | 74,200 | 4,840 | 4,780 | 4,900 | 4,840 |  |  |  |  |  |  |
| 68,200 | 68,300 | 4,441 | 4,381 | 4,501 | 4,441 | 74,200 | 74,300 | 4,847 | 4,787 | 4,907 | 4,847 |  |  |  |  |  |  |
| 68,300 | 68,400 | 4,447 | 4,387 | 4,507 | 4,447 | 74,300 | 74,400 | 4,853 | 4,793 | 4,913 | 4,853 |  |  | 6.77\% | of taxab |  |  |
| 68,400 | 68,500 | 4,454 | 4,394 | 4,514 | 4,454 | 74,400 | 74,500 | 4,860 | 4,800 | 4,920 | 4,860 |  | incom | e over | \% \$80, |  |  |
| 68,500 | 68,600 | 4,461 | 4,401 | 4,521 | 4,461 | 74,500 | 74,600 | 4,867 | 4,807 | 4,927 | 4,867 |  |  |  |  |  |  |
| 68,600 | 68,700 | 4,468 | 4,408 | 4,528 | 4,468 | 74,600 | 74,700 | 4,874 | 4,814 | 4,934 | 4,874 |  |  |  |  |  |  |
| 68,700 | 68,800 | 4,474 | 4,414 | 4,534 | 4,474 | 74,700 | 74,800 | 4,881 | 4,821 | 4,941 | 4,881 |  |  |  |  |  |  |
| 68,800 | 68,900 | 4,481 | 4,421 | 4,541 | 4,481 | 74,800 | 74,900 | 4,887 | 4,827 | 4,947 | 4,887 |  |  |  |  |  |  |
| 68,900 | 69,000 | 4,488 | 4,428 | 4,548 | 4,488 | 74,900 | 75,000 | 4,894 | 4,834 | 4,954 | 4,894 |  |  |  |  |  |  |
| 69,000 |  |  |  |  |  | 75,000 |  |  |  |  |  |  |  |  |  |  |  |
| 69,000 | 69,100 | 4,495 | 4,435 | 4,555 | 4,495 | 75,000 | 75,100 | 4,901 | 4,841 | 4,961 | 4,901 |  |  |  |  |  |  |
| 69,100 | 69,200 | 4,501 | 4,441 | 4,561 | 4,501 | 75,100 | 75,200 | 4,908 | 4,848 | 4,968 | 4,908 |  |  |  |  |  |  |
| 69,200 | 69,300 | 4,508 | 4,448 | 4,568 | 4,508 | 75,200 | 75,300 | 4,914 | 4,854 | 4,974 | 4,914 |  |  |  |  |  |  |
| 69,300 | 69,400 | 4,515 | 4,455 | 4,575 | 4,515 | 75,300 | 75,400 | 4,921 | 4,861 | 4,981 | 4,921 |  |  |  |  |  |  |
| 69,400 | 69,500 | 4,522 | 4,462 | 4,582 | 4,522 | 75,400 | 75,500 | 4,928 | 4,868 | 4,988 | 4,928 |  |  |  |  |  |  |
| 69,500 | 69,600 | 4,529 | 4,469 | 4,589 | 4,529 | 75,500 | 75,600 | 4,935 | 4,875 | 4,995 | 4,935 |  |  |  |  |  |  |
| 69,600 | 69,700 | 4,535 | 4,475 | 4,595 | 4,535 | 75,600 | 75,700 | 4,942 | 4,882 | 5,002 | 4,942 |  |  |  |  |  |  |
| 69,700 | 69,800 | 4,542 | 4,482 | 4,602 | 4,542 | 75,700 | 75,800 | 4,948 | 4,888 | 5,008 | 4,948 |  |  |  |  |  |  |
| 69,800 | 69,900 | 4,549 | 4,489 | 4,609 | 4,549 | 75,800 | 75,900 | 4,955 | 4,895 | 5,015 | 4,955 |  |  |  |  |  |  |
| 69,900 | 70,000 | 4,556 | 4,496 | 4,616 | 4,556 | 75,900 | 76,000 | 4,962 | 4,902 | 5,022 | 4,962 |  |  |  |  |  |  |
| 70,000 |  |  |  |  |  | 76,000 |  |  |  |  |  |  |  |  |  |  |  |
| 70,000 | 70,100 | 4,562 | 4,502 | 4,622 | 4,562 | 76,000 | 76,100 | 4,969 | 4,909 | 5,029 | 4,969 |  |  |  |  |  |  |
| 70,100 | 70,200 | 4,569 | 4,509 | 4,629 | 4,569 | 76,100 | 76,200 | 4,975 | 4,915 | 5,035 | 4,975 |  |  |  |  |  |  |
| 70,200 | 70,300 | 4,576 | 4,516 | 4,636 | 4,576 | 76,200 | 76,300 | 4,982 | 4,922 | 5,042 | 4,982 |  |  |  |  |  |  |
| 70,300 | 70,400 | 4,583 | 4,523 | 4,643 | 4,583 | 76,300 | 76,400 | 4,989 | 4,929 | 5,049 | 4,989 |  |  |  |  |  |  |
| 70,400 | 70,500 | 4,589 | 4,529 | 4,649 | 4,589 | 76,400 | 76,500 | 4,996 | 4,936 | 5,056 | 4,996 |  |  |  |  |  |  |
| 70,500 | 70,600 | 4,596 | 4,536 | 4,656 | 4,596 | 76,500 | 76,600 | 5,002 | 4,942 | 5,062 | 5,002 |  |  |  |  |  |  |
| 70,600 | 70,700 | 4,603 | 4,543 | 4,663 | 4,603 | 76,600 | 76,700 | 5,009 | 4,949 | 5,069 | 5,009 |  |  |  |  |  |  |
| 70,700 | 70,800 | 4,610 | 4,550 | 4,670 | 4,610 | 76,700 | 76,800 | 5,016 | 4,956 | 5,076 | 5,016 |  |  |  |  |  |  |
| 70,800 | 70,900 | 4,617 | 4,557 | 4,677 | 4,617 | 76,800 | 76,900 | 5,023 | 4,963 | 5,083 | 5,023 |  |  |  |  |  |  |
| 70,900 | 71,000 | 4,623 | 4,563 | 4,683 | 4,623 | 76,900 | 77,000 | 5,030 | 4,970 | 5,090 | 5,030 |  |  |  |  |  |  |
| 71,000 |  |  |  |  |  | 77,000 |  |  |  |  |  |  |  |  |  |  |  |
| 71,000 | 71,100 | 4,630 | 4,570 | 4,690 | 4,630 | 77,000 | 77,100 | 5,036 | 4,976 | 5,096 | 5,036 |  |  |  |  |  |  |
| 71,100 | 71,200 | 4,637 | 4,577 | 4,697 | 4,637 | 77,100 | 77,200 | 5,043 | 4,983 | 5,103 | 5,043 |  |  |  |  |  |  |
| 71,200 | 71,300 | 4,644 | 4,584 | 4,704 | 4,644 | 77,200 | 77,300 | 5,050 | 4,990 | 5,110 | 5,050 |  |  |  |  |  |  |
| 71,300 | 71,400 | 4,650 | 4,590 | 4,710 | 4,650 | 77,300 | 77,400 | 5,057 | 4,997 | 5,117 | 5,057 |  |  |  |  |  |  |
| 71,400 | 71,500 | 4,657 | 4,597 | 4,717 | 4,657 | 77,400 | 77,500 | 5,063 | 5,003 | 5,123 | 5,063 |  |  |  |  |  |  |
| 71,500 | 71,600 | 4,664 | 4,604 | 4,724 | 4,664 | 77,500 | 77,600 | 5,070 | 5,010 | 5,130 | 5,070 |  |  |  |  |  |  |
| 71,600 | 71,700 | 4,671 | 4,611 | 4,731 | 4,671 | 77,600 | 77,700 | 5,077 | 5,017 | 5,137 | 5,077 |  |  |  |  |  |  |
| 71,700 | 71,800 | 4,677 | 4,617 | 4,737 | 4,677 | 77,700 | 77,800 | 5,084 | 5,024 | 5,144 | 5,084 |  |  |  |  |  |  |
| 71,800 | 71,900 | 4,684 | 4,624 | 4,744 | 4,684 | 77,800 | 77,900 | 5,090 | 5,030 | 5,150 | 5,090 |  |  |  |  |  |  |
| 71,900 | 72,000 | 4,691 | 4,631 | 4,751 | 4,691 | 77,900 | 78,000 | 5,097 | 5,037 | 5,157 | 5,097 |  |  |  |  |  |  |

