

1A & WI-Z

Wisconsin Income Tax

Forms 1A & WI-Z Instructions

2010



FREE • ACCURATE • SECURE

To file your Wisconsin state tax return online, visit revenue.wi.gov and click **WI efile** to get started

FREE – file state tax returns at no charge

ACCURATE – fewer errors than paper

SECURE – safe and secure web site

Get your refund within days with direct deposit

revenue.wi.gov

NEW IN 2010

Minnesota ended reciprocity agreement with Wisconsin:

- If you are a Wisconsin resident who worked in Minnesota, Minnesota income tax was withheld from your wages starting January 1, 2010.
- You will need to file income tax returns in both Minnesota and Wisconsin.
- You may file Wisconsin Form 1 to receive credit for your income taxes paid to Minnesota.

State election campaign fund and democracy trust fund:

- The amount you may donate to this fund has increased to \$3 (*see page 6*).

Need Help With Your Taxes?

You may be eligible for free tax help. See page 3 for places where someone can help you prepare your tax return and what to bring.

**Para Asistencia Gratuita
en Español**

Ver página 22

Tax Returns Are Due:

Monday

April 18, 2011

(date change because of federal holiday)

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

 Printed on
Recycled Paper

TIPS ON PAPER FILING YOUR RETURN

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

Paper returns are electronically scanned. The processing of the return (and any refund) is delayed when the scanner cannot correctly read the information on the return. **To aid in the scanning process**, be sure to do the following:

- Do not submit photocopies to the department. Photocopies can cause unreadable entries.
- Use BLACK INK. Pencils, colored ink, and markers do not scan well.


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

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

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

20 School property tax credit			
a Rent paid in 2010–heat included	2345 .00	}	Find credit from table page 13 .. 20a
Rent paid in 2010–heat not included	5678 .00		
b Property taxes paid on home in 2010	.00	▶	Find credit from table page 14 .. 20b .00

- Do not cross out entries. Use correction fluid, if available, or start over.
- Do not write in the margins.
- Always put entries on the lines, not to the side, above, or below the line.
- Lines where no entry is required should be left blank. Do not fill in zeros.
- Do not draw vertical lines in entry fields. They can be read as a “1” by scanners.

- Do not use staples to assemble your return. 

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

Need help filing your taxes?

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

Who can use VITA services?

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

What should you bring?

- W-2 wage and tax statements
- Information on other sources of income and any deductions
- Social security cards of taxpayer(s) and dependents
- Photo ID of taxpayer(s)
- To claim the homestead credit, bring a completed rent certificate (if you are a renter), a copy of your 2010 property tax bill (if you are a homeowner), and a record of any Wisconsin Works (W2) payments received in 2010
- Both spouses must be present to file a joint return

VITA and TCE locations:

- In Wisconsin, call 1-800-829-1040
- On the web, visit www.revenue.wi.gov and type in "VITA sites" in the Search box
- Call the AARP at 1-888-227-7669

Which Form To File For 2010

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

You may file Form WI-Z if you:	You may file Form 1A if you:	You must file Form 1 if you:	You must file Form 1NPR if you:
<ul style="list-style-type: none"> • File federal Form 1040EZ <i>AND</i> • Were a Wisconsin resident all year <i>AND</i> • Were under age 65 on December 31, 2010, <i>AND</i> • Do not have W-2s that include active duty military pay received as a member of the National Guard or Reserves <i>AND</i> • Did not have interest income from state, municipal, or U.S. bonds <i>AND</i> • Did not receive unemployment compensation <i>AND</i> • Are not claiming any credits other than Wisconsin tax withheld from wages, renter's and homeowner's school property tax credit, working families tax credit, or the married couple credit <i>AND</i> • Are not claiming Wisconsin homestead credit. 	<ul style="list-style-type: none"> • Were single all year or married and file a joint return or as head of household <i>AND</i> • Were a Wisconsin resident all year <i>AND</i> • Have income only from wages, salaries, tips, scholarships and fellowships, interest, dividends, capital gain distributions, unemployment compensation, pensions, annuities, and IRAs <i>AND</i> • Have no adjustments to income (except deductions for an IRA, medical care insurance, or student loan interest) <i>AND</i> • Are not claiming the itemized deduction credit, credit for tax paid to another state, historic rehabilitation credit, venture capital credits, or credit for repayment of income previously taxed <i>AND</i> • Are not subject to a Wisconsin penalty on an IRA, qualified retirement plan, or a Coverdell education or medical savings account. <p>Exception If you used federal Form 4972, you must file Form 1.</p>	<ul style="list-style-type: none"> • Were a Wisconsin resident all year <i>AND</i> • Were married and file a separate return, or were divorced during the year <i>OR</i> • Have income which may not be reported on Form WI-Z or 1A (such as capital gain, rental, farm, or business income) <i>OR</i> • Claim adjustments to income (such as for alimony paid, tuition expense, or disability income exclusion) <i>OR</i> • Claim credit for itemized deductions, historic rehabilitation, venture capital investment, tax paid to another state, or repayment of income previously taxed <i>OR</i> • Are subject to a Wisconsin penalty on an IRA, qualified retirement plan, or a Coverdell education or medical savings account <i>OR</i> • Are subject to the alternative minimum tax. 	<ul style="list-style-type: none"> • Were domiciled* in another state or country at any time during the year <i>OR</i> • Are married filing a joint return and your spouse was domiciled* in another state or country at any time during the year. <p>*Your domicile is your true, fixed, and permanent home to which, whenever absent, you intend to return. You can be physically present or residing in one locality but maintain your domicile in another.</p> <p>Your domicile, once established, does not change unless all three of the following circumstances occur or exist:</p> <ol style="list-style-type: none"> (1) You intend to abandon your old domicile and take actions consistent with that intent, <i>AND</i> (2) You intend to acquire a new domicile and take actions consistent with that intent, <i>AND</i> (3) You are physically present in the new domicile.

Who Must File

Refer to the table to see if you must file a return for 2010.

Filing status	Age as of December 31, 2010	You must file if your gross income* (or total gross income of husband and wife) during 2010 was:
Single	Under 65	\$10,000 or more
	65 or older	\$10,250 or more
Married – filing joint return	Both under 65	\$18,150 or more
	One spouse 65 or older	\$18,400 or more
	Both spouses 65 or older	\$18,650 or more
Married – filing separate return	Any age	\$9,000 or more (applies to each spouse individually - must use Form 1)
Head of household	Under 65	\$12,710 or more
	65 or older	\$12,960 or more

*Gross income means all income (before deducting expenses) reportable to Wisconsin. The income may be received in the form of money, property, or services. It does not include items that are exempt from Wisconsin tax. For example, it does not include social security benefits or U.S. government interest.

Other Filing Requirements

You may have to file a return even if your income is less than the amounts shown on the table. You must file a return for 2010 if:

- Note**
- You (or your spouse) could be claimed as a dependent on someone else's return and either of the following applies:
 - (1) Your gross income was more than \$950 and it included at least \$301 of unearned income, or
 - (2) Your gross income (total unearned income and earned income) was more than –
 - \$9,300 if single
 - \$12,010 if head of household
 - \$16,750 if married filing jointly
 - \$7,960 if married filing separately.

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

- You claimed Wisconsin advance earned income credit through your employer.
- You owe a penalty on an IRA, retirement plan, Coverdell education savings account, or a medical savings account. (You must file Form 1.)
- You were a nonresident or part-year resident of Wisconsin for 2010 and your gross income was \$2,000 or more. If you were married, you must file a return if the combined gross income of you and your spouse was \$2,000 or more. (You must file Form 1NPR.)

Who Should File

Even if you don't have to file, you should file to get a refund if:

- You had Wisconsin income tax withheld from your wages.
- You paid estimated taxes for 2010.
- You claim the earned income credit or the veterans and surviving spouses property tax credit.

Electronic Filing

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

You may pay by electronic funds transfer if you file electronically. File early and schedule payment as late as April 18. Go to www.revenue.wi.gov/faqs/pcs/e-faq3.html for more information.

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

- *Wisconsin e-file*. Available for free on the Department of Revenue web site at www.revenue.wi.gov. These Wisconsin forms are submitted electronically after you complete them.
- *A tax professional*. Check your local telephone directory for the names of tax professionals who offer electronic filing or visit our web site at www.revenue.wi.gov/eserv/city/index.html.
- *Tax preparation software*. Purchase off-the-shelf tax preparation software to install on your computer, or connect to one of the private vendor web sites that offer electronic filing. For more information, visit our web site at www.revenue.wi.gov/eserv/webased.html or www.revenue.wi.gov/eserv/offshelf.html.

When to File / Extension of Time to File

Your return is due April 18, 2011. If you cannot file on time, you can get an extension. You may use any federal extension provision for Wisconsin, even if you are filing your federal return by April 18.

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

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

Note You will owe interest on any tax that you have not paid by April 18, 2011. This applies even though you may have an extension of time to file. If you do not file your return by April 18, 2011, or during an extension period, you are subject to additional interest and penalties. If you expect to owe tax with your return, you can avoid the 1% per month interest charge during the extension period by paying the tax by April 18, 2011. Submit the payment with a 2010 Wisconsin Form 1-ES. You can get this form from our web site at www.revenue.wi.gov or at any Department of Revenue office. **(Exception** You will not be charged interest during an extension period if (1) you served in support of Operation Iraqi Freedom in the United States, (2) you qualify for a federal extension because of service in a combat zone or a contingency operation, or (3) you qualify for a federal extension due to a federally-declared disaster. See Special Conditions below.)

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

Tax Help or Additional Forms

You can get tax help, forms, schedules, or publications at any of the following Department of Revenue offices:

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

Madison –

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

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

Milwaukee –

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

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

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

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

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

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

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

Questions About Refunds –

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

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

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

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

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

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

Form WI-Z

Instructions are on the back of the form.

Form 1A

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

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

■ Social Security Number

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

■ Name and Address

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

If you filed a joint return for 2009 and you are filing a joint return for 2010 with the same spouse, be sure to enter your names and social security numbers in the same order as on your 2009 return.

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

■ Filing Status

Check the appropriate space to indicate your filing status. More than one filing status may apply to you. If it does, choose the one that will give you the lowest tax.

Single You may check "single" if **any** of the following was true on December 31, 2010:

- You were never married, or
- You were legally separated under a **final** decree of divorce or separate maintenance, or
- You were widowed before January 1, 2010, and did not remarry in 2010.

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

- You were married as of December 31, 2010, or
- Your spouse died in 2010 and you did not remarry in 2010, or
- You were married at the end of 2010 and your spouse died in 2011 before filing a 2010 return.

A marriage means only a legal union between a man and a woman as husband and wife.

A husband and wife may file a joint return even if only one had income or if they did not live together all year. However, both persons must sign the return.

Head of household If you qualify to file your federal return as head of household, you may also file as head of household for Wisconsin. Unmarried individuals who paid over half the cost of keeping up a home for a qualifying person (such as a child or parent) may be able to use this filing status. Certain married persons who lived apart from their spouse for the last 6 months of 2010 who paid over half the cost of keeping up a home that was the main home of their child, stepchild, or foster child for more than half of 2010 may also be able to use this status.

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

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

Note If you are married and your filing status is head of household, you should get Publication 109, *Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 2010*. This publication has information on what income you must report.

■ State Election Campaign Fund and Democracy Trust Fund

One dollar of the \$3 designation will go to the Wisconsin Election Campaign Fund for the use of eligible candidates for state office and \$2 will go to the Democracy Trust Fund for the use of eligible candidates for justice of the Wisconsin Supreme Court. Your spouse may also designate to these funds.

■ Tax District

Check either city, village, or town and fill in the name of the Wisconsin city, village, or town in which you lived on December 31, 2010. Also fill in the name of the county.

■ School District Number

See the list of school district numbers on page 23. Fill in the number of the school district in which you lived on December 31, 2010.

Note ■ Special Conditions

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

- 01 Extension – Operation Iraqi Freedom (page 5)
- 02 Extension – Combat zone (page 5)
- 03 Extension – Federally-declared disaster (page 5)
- 04 Divorce decree (page 20)

- 05 Injured spouse (page 20)
- 06 Single decedent or husband if joint return (page 22)
- 07 Wife deceased if joint return (page 22)
- 08 Both taxpayers deceased (page 22)
- 10 Form I-804 attached (page 22)
- 99 Multiple special conditions

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



■ Rounding Off to Whole Dollars

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

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

■ Line 1 Wages, Salaries, Tips, Etc.

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

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

Exceptions

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

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

Interest Worksheet for Line 2 (see page 8)

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

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

- (1) public housing authority and community development authority bonds issued by municipalities located in Wisconsin,
- (2) Wisconsin Housing Finance Authority bonds,
- (3) Wisconsin municipal redevelopment authority bonds,
- (4) Wisconsin higher education bonds,
- (5) Wisconsin Housing and Economic Development Authority bonds issued after December 10, 2003, to fund multifamily affordable housing or elderly housing projects,
- (6) Wisconsin Housing and Economic Development Authority bonds issued before January 29, 1987, except business development revenue bonds, economic development revenue bonds and CHAP housing revenue bonds,
- (7) public housing agency bonds issued before January 29, 1987, by agencies located outside Wisconsin where the interest therefrom qualifies for exemption from federal taxation for a reason other than or in addition to section 103 of the Internal Revenue Code,
- (8) local exposition district bonds,
- (9) Wisconsin professional baseball park district bonds,
- (10) bonds issued by the Government of Puerto Rico, Guam, the Virgin Islands, Northern Mariana Islands, or for bonds issued after October 16, 2004, the Government of American Samoa,
- (11) local cultural arts district bonds,
- (12) Wisconsin professional football stadium bonds,
- (13) Wisconsin Aerospace Authority bonds,
- (14) bonds issued on or after October 27, 2007, by the Wisconsin Health and Education Facilities Authority to fund acquisition of information technology hardware or software,
- (15) Southeastern Regional Transit Authority bonds, and
- (16) conduit revenue bonds issued by a commission created under sec. 66.0304, Wis. Stats., and (a) the bonds are used to fund multifamily affordable housing or elderly housing projects in Wisconsin and the Wisconsin Housing and Economic Development Authority has the authority to issue its bonds or notes for the project being funded, (b) the bonds are used by a health facility to fund the acquisition of information technology hardware or software and the Wisconsin Health and Educational Facilities Authority has the authority to issue its bonds or notes for the project being funded, or (c) the bonds are issued to fund a redevelopment project or a housing project in Wisconsin and the authority exists for bonds or notes to be issued by a housing authority, redevelopment authority, or community development authority.

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

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

■ Line 2 Interest

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

Exceptions

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

If either exception applies, complete the Interest Worksheet on page 7.

■ Line 3 Ordinary Dividends

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

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

■ Line 4 Capital Gain Distributions

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

■ Line 5 Unemployment Compensation

If you received unemployment compensation in 2010, you may have to pay tax on some or all of it. To see if any of the unemployment compensation paid to you is taxable, fill in the Unemployment Compensation Worksheet in the next column.

Worksheet Instructions

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

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

Unemployment Compensation Worksheet

Check one box

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

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

■ Line 6 Taxable IRA Distributions, Pensions, and Annuities

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

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

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

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

Retirement Benefit Worksheet

(Keep for your records)

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

	(A) Yourself	(B) Your Spouse
1. Taxable IRA distributions from line 11b of federal Form 1040A or line 15b of Form 1040	1. _____	_____
2. Taxable pension and annuity income from a qualified retirement plan that is included in line 12b of federal Form 1040A or line 16b of Form 1040	2. _____	_____
3. Add lines 1 and 2	3. _____	_____
4. Nontaxable retirement benefits (see instructions)	4. _____	_____
5. Subtract line 4 from line 3	5. _____	_____
6. Were you (or your spouse, if married filing a joint return) 65 years of age or older on December 31, 2010, <u>and</u> is line 21 of your federal Form 1040A (line 37 of Form 1040) less than \$15,000 (\$30,000 if married filing a joint return)?		
<input type="checkbox"/> YES Skip to line 7.		
<input type="checkbox"/> NO Add the amounts on line 5 of columns (A) and (B) and fill in here and on line 6 of Form 1A. Do NOT complete lines 7 and 8		
6.	_____	_____
7. If you were 65 years of age or older on December 31, 2010, fill in on line 7, column (A), the <u>smaller</u> of the amount on line 5, column (A) or \$5,000. Fill in -0- if you were under age 65. If your spouse was 65 years of age or older on December 31, 2010, fill in on line 7, column (B), the <u>smaller</u> of the amount on line 5, column (B) or \$5,000. If your spouse was under age 65, fill in -0-	7. _____	_____
8. Subtract line 7 from line 5. Fill in here and on line 6 of Form 1A. If married filing a joint return, the amount to fill in on line 6 of Form 1A is the total of the amounts on line 8, columns (A) and (B)	8. _____	_____

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

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

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

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

The specific retirement systems are:

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

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

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

- Payments received as a result of voluntary tax-sheltered annuity deposits made in any of the retirement systems listed in A or B above.

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

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

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

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

Years of creditable service in an exempt plan	x	Annuity included	=	Exempt portion of annuity
Total years of creditable service		in federal income		

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

■ **Line 8 IRA Deduction**

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

■ **Line 9 Student Loan Interest Deduction**

Fill in on line 9 the amount from line 18 of your federal Form 1040A or line 33 of federal Form 1040. You cannot take this deduction if you, or your spouse if filing jointly, are claimed as a dependent on someone's (such as your parent's) 2010 tax return.

Medical Care Insurance Worksheet

1. Amount you paid in 2010 for medical care insurance during a period in which you had no employer 1. _____
2. Multiply line 1 by .667 (66.7%) and fill in result 2. _____
3. Amount you paid in 2010 for medical care insurance during a period in which you were employed and your employer paid a portion of the cost of your insurance . . 3. _____
4. Multiply line 3 by .10 (10%) 4. _____
5. Amount you paid in 2010 for medical care insurance during a period in which you were an employee and your employer did not contribute toward the cost of your insurance . . . 5. _____
6. Add lines 2, 4, and 5 6. _____
7. Fill in the amount from line 7 of Form 1A less the amounts on lines 8 and 9 of Form 1A 7. _____
8. Fill in the smaller of line 6 or line 7. This is your subtraction for medical care insurance. Fill in here and on line 10 of Form 1A 8. _____

■ **Line 10 Medical Care Insurance Deduction**

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

- If you had no employer in 2010, you may be able to subtract 66.7% of the amount paid for insurance. For example, this would apply to retired persons.
- If you were employed in 2010 and your employer paid part of the cost of your insurance, you may be able to subtract 10% of the amount you paid for the insurance.
- If you were employed in 2010 and your employer did not pay any part of the cost of your insurance, you may be able to subtract 100% of the amount you paid for the insurance.

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

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

“Medical care insurance” does not include premiums for:

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

- Policies that pay a guaranteed amount each week for a stated number of weeks if you are hospitalized for sickness or injury,
- The part of your car insurance premiums that provides medical insurance coverage for all persons injured in or by your car, and
- Medical care insurance if you elected to pay these premiums with tax-free distributions from a retirement plan. In this case, the premiums would have been paid directly to the insurance provider by the plan.

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

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

Complete the Medical Care Insurance Worksheet at the top of page 10 to determine your subtraction.

Note If you were employed for only part of the year or worked part-time, you may have to prorate the medical care insurance on the basis of number of weeks worked during the year to total weeks (52) in the year. Any time you work one or more days during a week, you will be considered to have worked one week.

Example You were retired for all of 2010. You had a part-time job and worked one day per month during the year. Therefore, you are considered to have worked 12 weeks during the year. Your employer did not pay any portion of your health insurance. You paid \$8,000 for health insurance during the year. You may claim \$1,840 as an amount paid for medical care insurance while you were an employee whose employer did not contribute toward the cost of your insurance computed as follows:

$$\frac{12 \text{ (weeks worked)}}{52 \text{ (weeks in a year)}} = .23 \times \$8,000 = \$1,840$$

Fill in \$1,840 on line 5 of the worksheet. The balance of \$6,160 (\$8,000 - \$1,840) is filled in on line 1 as the amount paid during a period in which you had no employer.

■ **Line 13 Dependents**



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

■ **Line 14 Standard Deduction**

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

Standard Deduction Worksheet for Dependents

A. Wages, salaries, and tips from line 1 of Form 1A. (Do not include taxable scholarships or fellowships not reported on a W-2) A. _____

B. Addition amount B. 300.

C. Add lines A and B. If total is less than \$950, fill in \$950 C. _____

D. Using the amount on line 12 of Form 1A, fill in the **standard deduction** for your filing status from table, page 31 D. _____

E. Fill in the **SMALLER** of line C or D here and on line 14 of Form 1A . . E. _____

■ **Line 16 Exemptions**

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

Line 16a

If you filed:

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

Line 16b

If you or your spouse were 65 or older on December 31, 2010, check the appropriate lines. Your number of exemptions is equal to the number of lines checked.

You may claim the \$250 exemption on line 16b for you or your spouse only if you or your spouse are allowed the \$700 exemption on line 16a.

■ Line 18 Tax

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

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

■ Line 19 Armed Forces Member Credit

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

- You were on active duty, and
- You received military pay from the federal government in 2010, and
- The military pay was for services performed **while stationed outside the United States**.

Note You may *not* claim the armed forces member credit if you were on active duty as a member of the Reserves or National Guard and you excluded certain military pay from your income. See the Exception in the line 1 instructions for information on the exclusion.

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

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

You may claim a credit if you paid rent during 2010 for living quarters used as your primary residence OR you paid property taxes during 2010 on your home.

You are eligible for a credit whether or not you claim homestead credit on line 33.

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

Special Cases

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

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

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

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

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

Step 1 Rent Paid in 2010 Fill in on the appropriate line(s) the total rent that you paid in 2010 for living quarters (1) where the heat was included in the rent, and (2) where the heat was not included in the rent. These living quarters must have been used as your principal home. Don't include rent paid for housing that is exempt from property taxes (for example, rent for a university dormitory, nonprofit senior housing, or public housing). (Property owned by a public housing authority is considered tax-exempt unless that authority makes payments in place of property taxes to the city or town in which it is located. If you live in public housing, you may wish to ask your manager about this.)

If your rent included food, housekeeping, medical, or other services, reduce your rent paid in 2010 by the value of these items. If you shared living quarters with one or more persons (other than your spouse or dependents), fill in only the portion of the rent that you paid in 2010.

For example, if you and two other persons rented an apartment and paid a total rent of \$3,000 in 2010, and you each paid \$1,000 of the rent, each could claim a credit based on \$1,000 of rent.

Step 2 Refer to the Renter's School Property Tax Credit Table on page 13 to figure your credit. If heat was included in your rent, use Column 1 of the table. If heat was not included in your rent, use Column 2. Fill in your credit on line 20a (line 8a of Form WI-Z).

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

Renter's Worksheet

(Complete only if Exception described above applies.)

1. Credit for rent with heat included (from Col. 1 of Table on page 13) . . . 1. _____
2. Credit for rent where heat not included (from Col. 2 of Table on page 13) 2. _____
3. Add lines 1 and 2. Fill in on line 20a of Form 1A (line 8a of Form WI-Z)* 3. _____

* Do not fill in more than \$300 (\$150 if married filing as head of household).

Renter's School Property Tax Credit Table*

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

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

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

Step 1 Property Taxes Paid on Home in 2010 Fill in the amount of property taxes that you *paid* in 2010 on your home. Do **not** include:

- Charges for special assessments, delinquent interest, or services that may be included on your tax bill (such as trash removal, recycling fee, or a water bill).
- Property taxes paid on property that is not your primary residence (such as a cottage or vacant land).
- Property taxes that you paid in any year other than 2010.

Property taxes are further limited as follows:

- If you bought or sold your home during 2010, the property taxes of the seller and buyer are the taxes set forth for each in the closing agreement made at the sale or purchase. If the closing agreement does not divide the property taxes between the seller and buyer, divide them on the basis of the number of months each owned the home.
- If you owned a mobile home during 2010, property taxes include the municipal permit fees paid to your municipality and/or the personal property taxes paid on your mobile home. Payments for space rental for parking a mobile home or manufactured home should be filled in as rent on line 20a (line 8a of Form WI-Z).

Homeowner's School Property Tax Credit Table*

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

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

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

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

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

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

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

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

Single or Head of Household

- If the amount on line 12 of Form 1A (line 1 of Form WI-Z) is \$9,000 or less, your working families tax credit is equal to your tax. Fill in the amount from line 18 of Form 1A (line 7 of Form WI-Z) on line 21 of Form 1A (line 9 of Form WI-Z).
- If the amount on line 12 of Form 1A (line 1 of Form WI-Z) is more than \$9,000 but less than \$10,000, use the worksheet at the top of page 15 to compute your working families tax credit.
- If the amount on line 12 of Form 1A (line 1 of Form WI-Z) is \$10,000 or more, leave line 21 blank (line 9 of Form WI-Z). You do not qualify for the working families tax credit.

Working Families Tax Credit Worksheet

Do **not** complete this worksheet if:

- Line 12 of Form 1A or line 1 of Form WI-Z is \$9,000 or less (\$18,000 or less if married filing a joint return).
- Line 12 of Form 1A or line 1 of Form WI-Z is \$10,000 or more (\$19,000 or more if married filing a joint return).
- You may be claimed as a dependent on another person's return.

1. Amount from line 18 of Form 1A (line 7 of Form WI-Z) 1. _____
2. Total credits from lines 19, 20a, and 20b of Form 1A (lines 8a and 8b of Form WI-Z) 2. _____
3. Subtract line 2 from line 1 3. _____
4. Fill in \$10,000 (\$19,000 if married filing a joint return) 4. _____
5. Fill in amount from line 12 of Form 1A (line 1 of Form WI-Z) 5. _____
6. Subtract line 5 from line 4 6. _____
7. Divide line 6 by one thousand (1,000). Fill in decimal amount 7. _____
8. Multiply line 3 by line 7. This is your working families tax credit. Fill in this amount on line 21 of Form 1A (line 9 of Form WI-Z) 8. _____

Married Filing a Joint Return

- If the amount on line 12 of Form 1A (line 1 of Form WI-Z) is \$18,000 or less, your working families tax credit is equal to your tax. Fill in the amount from line 18 of Form 1A (line 7 of Form WI-Z) on line 21 of Form 1A (line 9 of Form WI-Z).
- If the amount on line 12 of Form 1A (line 1 of Form WI-Z) is more than \$18,000 but less than \$19,000, use the worksheet at the top of the page to compute your working families tax credit.
- If the amount on line 12 of Form 1A (line 1 of Form WI-Z) is \$19,000 or more, leave line 21 blank (line 9 of Form WI-Z). You do not qualify for the working families tax credit.

Line 22 Married Couple Credit

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

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

Fill in the schedule on page 2 of Form 1A to figure your credit. Each spouse must list his or her earned income separately in column (A) or (B) of the schedule. "Earned income" includes *taxable* wages, salaries, tips, disability income treated as wages, scholarships or fellowships

(only amounts reported on a W-2), and other employee compensation. Earned income that is not taxable to Wisconsin cannot be used in computing the credit.

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

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

Caution Earned income is generally the amount shown on line 1 of Form 1A. However, the following items that may be included on line 1 of Form 1A cannot be used in computing the credit:

- Deferred compensation
- Scholarship and fellowship income not reported on a W-2.

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

Line 26 (Line 13 of Form WI-Z) Sales and Use Tax Due on Out-of-State Purchases

Did you make any taxable purchases from out-of-state firms during 2010 on which sales and use tax was not charged? If yes, you must report Wisconsin sales and use tax on these purchases on line 26 of Form 1A (line 13 of Form WI-Z) if they were stored, used, or consumed in Wisconsin. You must also report sales and use tax on taxable purchases from a retailer located in another country regardless of whether you were charged any tax for that country or any duty by the U.S. Customs Service.

Taxable purchases include furniture, carpet, clothing, computers, books, CDs, DVDs, cassettes, video tapes, certain digital goods (e.g., greeting cards, video games, music, and books, transferred electronically), artwork, antiques, jewelry, coins purchased for more than face value, etc.

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

Complete the worksheet on page 16 to determine whether you are liable for Wisconsin sales and use tax.

Worksheet for Computing Wisconsin Sales and Use Tax

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

Sales and Use Tax Rate Chart

In all Wisconsin counties except those shown in a through d below, the tax rate was 5.5% for all of 2010.

- a. If storage, use, or consumption in 2010 was in one of the following counties, the tax rate was 5.6%:

Milwaukee	Ozaukee	Washington
-----------	---------	------------
- b. If storage, use, or consumption in 2010 was in one of the following counties, the tax rate was 5.1%:

Racine	Waukesha
--------	----------
- c. If storage, use, or consumption in 2010 was in Fond du Lac County, the tax rate was 5% before April 1, 2010, and 5.5% on April 1, 2010, and after.
- d. If storage, use, or consumption in 2010 was in one of the following counties, the tax rate was 5%:

Calumet	Menominee	Winnebago
Kewaunee	Outagamie	
Manitowoc	Sheboygan	

■ Line 27 Advance Earned Income Credit

Fill in the amount of Wisconsin advance earned income credit payments you received in 2010. These payments are identified as WEIC in box 14 of Form W-2.

■ Line 28 Donations

You may designate amounts as a donation to one or more of the programs listed on lines 28a through 28i. Your donation will either reduce your refund or be added to tax due. Add the amounts on lines 28a through 28i and fill in the total on line 28j.

Line 28a Endangered Resources Donation With your gift, the Endangered Resources Program works to protect and manage native plant and animal species, natural communities and other natural features. Gifts up to a predetermined amount will be matched by state general purpose revenue. Fill in the amount you want to donate on line 28a.

Line 28b Packers Football Stadium Donation Your Packer football stadium donation will be used for maintenance and operating costs of the professional football

stadium in Green Bay. Fill in the amount you want to donate on line 28b.

Line 28c Breast Cancer Research Donation Your breast cancer research donation will be divided equally between the Medical College of Wisconsin, Inc., and the University of Wisconsin Comprehensive Cancer Center for breast cancer research projects. Fill in the amount you want to donate on line 28c.

Line 28d Veterans Trust Fund Donation Your donation to the Veterans Trust Fund will be used by the Wisconsin Department of Veterans Affairs for the benefit of veterans or their dependents. Fill in the amount you want to donate on line 28d.

Line 28e Multiple Sclerosis Donation Donations will be forwarded to the National Multiple Sclerosis Society to be distributed to entities located in Wisconsin that operate health-related programs for people in Wisconsin with multiple sclerosis. Fill in the amount you want to donate on line 28e.

Line 28f Firefighters Memorial You may donate an amount towards a firefighters memorial. Fill in the amount you want to donate on line 28f.

Line 28g Prostate Cancer Research Donation Your prostate cancer research donation will be divided equally between the Medical College of Wisconsin, Inc., and the University of Wisconsin Comprehensive Cancer Center for prostate cancer research projects. Fill in the amount you want to donate on line 28g.

Line 28h Military Family Relief Fund The Wisconsin Department of Military Affairs will use donations to the military family relief fund to provide financial aid to eligible members of the immediate family (spouse and dependent children) of members of the U.S. armed forces or the National Guard who are residents of Wisconsin serving on active duty in the U.S. armed forces. Fill in the amount you want to donate on line 28h.

Line 28i Second Harvest Food Banks Your donation to the Second Harvest food banks will be divided as follows: 65 percent to Second Harvest located in the city of Milwaukee; 20 percent to Second Harvest located in the city of Madison; and 15 percent to Second Harvest located in the city of Eau Claire. Fill in the amount you want to donate on line 28i.

■ Line 30 Wisconsin Income Tax Withheld

Add the **Wisconsin** income tax withheld shown on your withholding statements. Wisconsin tax withheld is shown in Box 17 of Form W-2 or Box 10 of Form 1099-R, but only if Wisconsin is the state identified in Box 15 of Form W-2 or Box 11 of Form 1099-R. Fill in the total on line 30. Enclose readable copies of your withholding statements. Enclose Form 1099-R only if Wisconsin income tax was withheld.

DO NOT:

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

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

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

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

■ Line 31 2010 Estimated Tax Payments and Amount Applied from 2009 Return

Fill in any payments you made on your estimated Wisconsin income tax (Form 1-ES) for 2010. Include any overpayment from your 2009 return that you were allowed as credit to your 2010 Wisconsin estimated tax.

To verify the amount of your 2010 estimated Wisconsin income tax payments, go to the department's web site at <https://ww2.revenue.wi.gov/PaymentInquiry/application>. Delays in processing your return will occur if there is a difference between the amount of payments you claim and the amount of payments the department has on record.

If you are married filing a joint return, fill in the total of:

- any separate estimated tax payments made by each spouse,
- any joint estimated tax payments, and
- any overpayments from your 2009 returns that you and your spouse were allowed as credit to 2010 Wisconsin estimated tax.

Follow these instructions even if your spouse died in 2010 or in 2011 before filing a 2010 return.

Name Change If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, enclose a statement with Form 1A. On the statement, explain all the payments you and your spouse made for 2010 and the name(s) and social security number(s) under which you made them.

■ Line 32 Earned Income Credit

If you qualify for the federal earned income credit and you have at least one qualifying child, you also qualify for the Wisconsin earned income credit. However, you must have been a resident of Wisconsin for the entire year.

To claim the Wisconsin earned income credit, complete the following steps and fill in the required information in the spaces provided on line 32.

Step 1 Fill in the **number** of children who meet the requirements of a "qualifying child" for purposes of the federal earned income credit (see the instructions for earned income credit in your federal return for definition of a "qualifying child").

Step 2 Fill in the **federal earned income credit** from line 41a of federal Form 1040A or line 64a of federal Form 1040.

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

Number of qualifying children (see Step 1 above)	Fill in this percentage rate
1	4%
2	14%
3 or more	43%

Step 4 Multiply the amount of your federal credit (Step 2) by the percentage determined in Step 3. Fill in the result on line 32. This is your Wisconsin credit.



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

Note If the IRS is computing your federal earned income credit and you want the department to compute your Wisconsin earned income credit for you, fill in the number of qualifying children in the space provided on line 32. Write EIC in the space to the right of line 32. Complete your return through line 34. Enclose a copy of your federal return (Form 1040A or Form 1040) with Form 1A.

■ Line 33 Homestead Credit

If you are claiming homestead credit, fill in on line 33 the amount of your credit from line 19 of Schedule H or line 14 of Schedule H-EZ, the homestead credit claim form. Attach your completed Schedule H or H-EZ to Form 1A.

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

■ Line 34 Eligible Veterans and Surviving Spouses Property Tax Credit

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

An "eligible unremarried surviving spouse" means an unremarried surviving spouse of one of the following, as certified by the Wisconsin Department of Veterans Affairs:

- An individual who had served on active duty in the U.S. armed forces or in forces incorporated as part of the U.S. armed forces, who was a resident of Wisconsin at the time of entry into active service or who had been a resident of Wisconsin for any consecutive 5-year period after entry into that active duty service, and who, while a resident of Wisconsin, died while on active duty.

- An individual who had served on active duty under honorable conditions in the U.S. armed forces or in forces incorporated as part of the U.S. armed forces; who was a resident of Wisconsin at the time of entry into active service or who had been a resident of Wisconsin for any consecutive 5-year period after entry into that active duty service; who was a resident of Wisconsin at the time of his or her death; and who had either a service-connected disability rating of 100% under 38 USC 1114 or 1134 or a 100% disability rating based on individual unemployment.
- An individual who had served in the National Guard or a reserve component of the U.S. armed forces, who was a resident of Wisconsin at the time of entry into that service or who had been a resident of Wisconsin for any consecutive 5-year period after entry into that active duty service, and who, while a resident of Wisconsin, died in the line of duty while on active or inactive duty for training purposes.

“Eligible veteran” means an individual who is certified by the Wisconsin Department of Veterans Affairs as meeting all of the following conditions:

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

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

“Principal dwelling” means any dwelling and the land surrounding it that is reasonably necessary for use of the dwelling as a primary dwelling, but not more than one acre. It may include a part of a multidwelling or multipurpose building and a part of the land upon which it is built that is used as the primary dwelling.

Complete the following worksheet if your principal dwelling is located on more than one acre of land.

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

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

Exception

- *Married filing a joint return* If property is owned by an eligible veteran and his/her spouse as joint tenants, tenants-in-common, or as marital property, the credit is based on 100% of property taxes paid on the principal dwelling.
- *Married not filing a joint return* If property is owned by an eligible veteran and his/her spouse as joint tenants, tenants-in-common, or as marital property, each spouse may claim the credit based on their respective ownership interest in the eligible veteran’s principal dwelling.

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

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

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

Certification of Eligibility for the Credit If you did not claim the credit in a prior year, before claiming the credit for 2010 you must request certification from the Wisconsin Department of Veterans Affairs indicating that you qualify for the credit. Use Form WDVA 2097 (which you can find in WDVA Brochure B0106) to submit your request, along with a copy of the veteran’s DD Form 214 and Veterans

Administration disability award letter and, if applicable, the veteran's death certificate, a marriage certificate, and a completed copy of Form WDVA 0001 (if the veteran never previously submitted one). The WDVA 0001 and the brochure are available from your county veterans service officer or on the Internet at www.dva.state.wi.us. You may submit these forms and supporting documents to your county veterans service officer or mail them to: Wisconsin Department of Veterans Affairs, 30 West Mifflin St., PO Box 7843, Madison WI 53707-7843. The Wisconsin Department of Veterans Affairs will send you a certification of your eligibility.

Note You do not have to obtain certification from the WDVA for 2010 if you previously received a certification for a prior year. If you still qualify for the credit, you may claim the credit but do not have to enclose certification.

Enclosures Enclose a copy of your property tax bill, proof of payment made in 2010, and a copy of the certification (if required) received from the Wisconsin Department of Veterans Affairs with your return.

■ Line 36 Amount You Overpaid

If line 35 is more than line 29, complete line 36 to determine the amount you overpaid.

Note If you were required to make estimated tax payments and you did not make such payments timely, you may owe what is called "underpayment interest." You may owe underpayment interest even if you are due a refund. Read the line 40 instructions to see if you owe underpayment interest. If you owe underpayment interest and you show an overpayment on line 36, reduce the amount on line 36 by the amount of underpayment interest on line 40.

■ Line 37 Refund

Fill in on line 37 the amount from line 36 that you want refunded to you.

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

■ Line 38 Amount of Line 36 to be Applied to your 2011 Estimated Tax

Fill in on line 38 the amount, if any, of the overpayment on line 36 you want applied to your 2011 estimated tax.

■ Line 39 Amount You Owe

If line 35 is less than line 29, complete line 39 to determine the amount you owe.

Note If the amount you owe with your return is \$200 or more or you made late estimated tax payments, see the line 40 instructions.

To Pay Online Go to the department's web site at www.revenue.wi.gov/eserv/ef3.html%20. This is a free service.

To Pay by Check or Money Order Make your check or money order payable to the Wisconsin Department of Revenue. Paper clip it to the front of your Form 1A.

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

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

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

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

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

■ Line 40 Underpayment Interest

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

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

Underpayment interest applies if:

- Line 39 is at least \$200 and it is more than 10% of the tax shown on your return, or
- You did not pay enough estimated tax by any of the due dates. This is true even if you are due a refund.

The “tax shown on your return” is the amount on line 25 minus the amounts on lines 32, 33, and 34.

Exceptions You will not owe underpayment interest if your 2009 tax return was for a tax year of 12 full months (or would have been had you been required to file) AND **either** of the following applies.

1. You had no tax liability for 2009 and you were a Wisconsin resident for all of 2009, **or**
2. The amounts on lines 30 and 31 on your 2010 return are at least as much as the tax shown on your 2009 return. Your estimated tax payments for 2010 must have been made on time and for the required amount.

The tax shown on your 2009 return is the amount on line 25 of 2009 Form 1A minus the amounts on lines 32, 33, and 34.

Figuring Underpayment Interest

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

Fill in the underpayment interest from Schedule U on line 40. Add the amount of the underpayment interest to any tax due and fill in the total on line 39. If you are due a refund, subtract the underpayment interest from the overpayment on line 36. Enclose Schedule U with Form 1A.

Note Fill in the exception code in the space to the left of line 40 only if you qualify for an exception, are enclosing an application for a waiver, or are using the annualized income installment method (Part IV of Schedule U) to compute underpayment interest. See the Schedule U instructions for the exception code to use.

■ Third Party Designee

If you want to allow a tax preparer, family member, friend, or any other person you choose to discuss your 2010 tax return with the department, check “Yes” in the “Third Party Designee” area of your return. Also, fill in the designee’s name, phone number, and any five digits the designee chooses as his or her personal identification number (PIN).

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

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

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

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

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2011 tax return. This is April 15, 2012, for most people.

■ Sign and Date Your Return

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

■ Enclosures

For faster refunds, **do not staple** your return. Only staple when Schedule H or H-EZ is included.

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

■ Where to File

Mail your return to the Wisconsin Department of Revenue:

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

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

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

Special Instructions

Penalties for Not Filing Returns or Filing Incorrect Returns

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

Estimated Tax Payments Required for Next Year?

If your 2011 Wisconsin income tax return will show a tax balance due to the department of \$200 or more, you must either:

- Make estimated tax payments for 2011 in installments beginning April 18, 2011, using Wisconsin Form 1-ES, or
- Increase the amount of income tax withheld from your 2011 pay.

For example, you may have a tax balance due with your return if you have income from which Wisconsin tax is not withheld.

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

If you must file Form 1-ES for 2011 and do not receive a form in the mail, go to the department's web site at www.revenue.wi.gov to obtain a personalized copy of Form 1-ES, or contact any Department of Revenue office.

Wisconsin Homestead Credit

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

- At least 18 years old on December 31, 2010,

- A Wisconsin resident for all of 2010,
- Not claimed as a dependent on anyone's 2010 tax return (unless you were 62 or older on December 31, 2010),
- Not living in tax-exempt public housing for all of 2010 (**Note** Some exceptions apply to this rule and are explained in the instructions for the homestead credit form),
- Not living in a nursing home and receiving medical assistance (Title XIX) when you file for homestead, and
- Had total household income, including wages, interest, social security, and income from certain other sources, below \$24,680 in 2010.

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

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

Internal Revenue Service Adjustments

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

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

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

Amended Returns

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

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

Armed Forces Personnel

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

Death of a Taxpayer

A return for a taxpayer who died in 2010 should be filed on the same form that would have been used if he or she had lived. Include only the income received by the taxpayer up to the date of death.

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

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

When requesting a refund, you may be required to enclose a copy of Form I-804, *Claim for Decedent's Wisconsin Income Tax Refund*, with the decedent's income tax return.

If you are a surviving heir and are filing a return claiming a refund on behalf of a person who died, complete Form I-804. Enclose Form I-804 with your return. This applies only if the refund is more than \$100. If the refund is \$100 or less, enclose a note with your return. List your

name, address, social security number, and your relationship to the person who died, and sign the note.

Note If you are enclosing Form I-804 or a note, fill in "10" in the Special Conditions box located to the right of the Filing Status section on page 1 of Form 1. Include the date of death on the line next to the Special Conditions box.

If your spouse died during 2010 and you did not remarry in 2010, you can file a joint return. You can also file a joint return if your spouse died in 2011 before filing a 2010 return. A joint return should show your spouse's 2010 income before death and your income for all of 2010. Also write "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

If you are claiming a refund as a surviving spouse filing a joint return with the deceased and you follow the above instructions, you do not have to file the Form I-804.

If you are not required to enclose Form I-804 or a note, complete the Special Conditions box on page 1 of Form 1A as follows.

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

If your spouse died before 2010 and you have not remarried, you must file as single or, if qualified, as head of household.

Requesting Copies of Your Returns

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

Servicio en Español

La Temporada de Impuestos (Taxes) puede ser confusa. Puede ser aun más confusa si nuestro primer idioma no es el inglés. Pero ahora hay ayuda. Las siguientes organizaciones ofrecen asistencia gratis en español. Por favor llamar para los horarios.

UMOS, Inc.
2701 S. Chase Ave
Milwaukee WI 53207
(414) 389-6600

SDC (Social Development Commission)
Southside Neighborhood Service Center
931 W Madison St.
Milwaukee WI 53204
(414) 643-8444

Centro Hispano
835 W Badger Road
Madison WI 53713
(608) 255-3018

Algunas preguntas frecuentes han sido traducidas al español. Se pueden encontrar las repuestas a esas preguntas en el vinculo (link) "En Español" en la columna izquierda de la página principal del Wisconsin Department of Revenue www.revenue.wi.gov.

WISCONSIN SCHOOL DISTRICT NUMBER

Appearing below is an alphabetical listing of Wisconsin school districts. Refer to this listing and find the number of the district in which you lived on December 31, 2010. Fill in this number in the name and address area of your return. Failure to include your school district number may delay the processing of your return and any refund due.

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

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

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

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

SECTION I - SCHOOL DISTRICTS OPERATING HIGH SCHOOLS

Table with 24 columns listing School District, No., School District, No., School District, No., School District, No., School District, No., School District, No., School District, No.

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

SECTION II - SCHOOL DISTRICTS OPERATING ONLY ELEMENTARY SCHOOLS

Table with 24 columns listing School District, No., School District, No., School District, No., School District, No., School District, No., School District, No., School District, No.

on the school district line in the name and address area of your return. For example:

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

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

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

2010 Tax Table for Forms 1A and WI-Z Filers

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

Example: Mr. and Mrs. Smith are filing a joint return. Their taxable income on line 17 of Form 1A is \$28,653. First, they find the \$28,000 heading in the table. Then they find the \$28,600-28,700 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and the filing status column meet is \$1,560. This is the tax amount they must write on line 18 of their return.



If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly
		Your tax is –	
28,500	28,600	1,629	1,554
28,600	28,700	1,636	1,560
28,700	28,800	1,642	1,567
28,800	28,900	1,649	1,573
28,900	29,000	1,655	1,580

If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly
		Your tax is –				Your tax is –				Your tax is –	
0	20	0	0	4,000				8,000			
20	40	1	1	4,000	4,100	186	186	8,000	8,100	370	370
40	100	3	3	4,100	4,200	191	191	8,100	8,200	375	375
100	200	7	7	4,200	4,300	196	196	8,200	8,300	380	380
200	300	12	12	4,300	4,400	200	200	8,300	8,400	384	384
300	400	16	16	4,400	4,500	205	205	8,400	8,500	389	389
400	500	21	21	4,500	4,600	209	209	8,500	8,600	393	393
500	600	25	25	4,600	4,700	214	214	8,600	8,700	398	398
600	700	30	30	4,700	4,800	219	219	8,700	8,800	403	403
700	800	35	35	4,800	4,900	223	223	8,800	8,900	407	407
800	900	39	39	4,900	5,000	228	228	8,900	9,000	412	412
900	1,000	44	44	5,000				9,000			
1,000				5,000	5,100	232	232	9,000	9,100	416	416
1,000	1,100	48	48	5,100	5,200	237	237	9,100	9,200	421	421
1,100	1,200	53	53	5,200	5,300	242	242	9,200	9,300	426	426
1,200	1,300	58	58	5,300	5,400	246	246	9,300	9,400	430	430
1,300	1,400	62	62	5,400	5,500	251	251	9,400	9,500	435	435
1,400	1,500	67	67	5,500	5,600	255	255	9,500	9,600	439	439
1,500	1,600	71	71	5,600	5,700	260	260	9,600	9,700	444	444
1,600	1,700	76	76	5,700	5,800	265	265	9,700	9,800	449	449
1,700	1,800	81	81	5,800	5,900	269	269	9,800	9,900	453	453
1,800	1,900	85	85	5,900	6,000	274	274	9,900	10,000	458	458
1,900	2,000	90	90	6,000				10,000			
2,000				6,000	6,100	278	278	10,000	10,100	462	462
2,000	2,100	94	94	6,100	6,200	283	283	10,100	10,200	468	467
2,100	2,200	99	99	6,200	6,300	288	288	10,200	10,300	474	472
2,200	2,300	104	104	6,300	6,400	292	292	10,300	10,400	480	476
2,300	2,400	108	108	6,400	6,500	297	297	10,400	10,500	487	481
2,400	2,500	113	113	6,500	6,600	301	301	10,500	10,600	493	485
2,500	2,600	117	117	6,600	6,700	306	306	10,600	10,700	499	490
2,600	2,700	122	122	6,700	6,800	311	311	10,700	10,800	505	495
2,700	2,800	127	127	6,800	6,900	315	315	10,800	10,900	511	499
2,800	2,900	131	131	6,900	7,000	320	320	10,900	11,000	517	504
2,900	3,000	136	136	7,000				11,000			
3,000				7,000	7,100	324	324	11,000	11,100	523	508
3,000	3,100	140	140	7,100	7,200	329	329	11,100	11,200	530	513
3,100	3,200	145	145	7,200	7,300	334	334	11,200	11,300	536	518
3,200	3,300	150	150	7,300	7,400	338	338	11,300	11,400	542	522
3,300	3,400	154	154	7,400	7,500	343	343	11,400	11,500	548	527
3,400	3,500	159	159	7,500	7,600	347	347	11,500	11,600	554	531
3,500	3,600	163	163	7,600	7,700	352	352	11,600	11,700	560	536
3,600	3,700	168	168	7,700	7,800	357	357	11,700	11,800	567	541
3,700	3,800	173	173	7,800	7,900	361	361	11,800	11,900	573	545
3,800	3,900	177	177	7,900	8,000	366	366	11,900	12,000	579	550
3,900	4,000	182	182								

If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly
		Your tax is –				Your tax is –				Your tax is –	
12,000				18,000				24,000			
12,000	12,100	585	554	18,000	18,100	954	902	24,000	24,100	1,337	1,271
12,100	12,200	591	559	18,100	18,200	960	908	24,100	24,200	1,343	1,277
12,200	12,300	597	564	18,200	18,300	966	914	24,200	24,300	1,350	1,283
12,300	12,400	603	568	18,300	18,400	972	921	24,300	24,400	1,356	1,290
12,400	12,500	610	573	18,400	18,500	979	927	24,400	24,500	1,363	1,296
12,500	12,600	616	577	18,500	18,600	985	933	24,500	24,600	1,369	1,302
12,600	12,700	622	582	18,600	18,700	991	939	24,600	24,700	1,376	1,308
12,700	12,800	628	587	18,700	18,800	997	945	24,700	24,800	1,382	1,314
12,800	12,900	634	591	18,800	18,900	1,003	951	24,800	24,900	1,389	1,320
12,900	13,000	640	596	18,900	19,000	1,009	957	24,900	25,000	1,395	1,326
13,000				19,000				25,000			
13,000	13,100	646	600	19,000	19,100	1,015	964	25,000	25,100	1,402	1,333
13,100	13,200	653	605	19,100	19,200	1,022	970	25,100	25,200	1,408	1,339
13,200	13,300	659	610	19,200	19,300	1,028	976	25,200	25,300	1,415	1,345
13,300	13,400	665	614	19,300	19,400	1,034	982	25,300	25,400	1,421	1,351
13,400	13,500	671	619	19,400	19,500	1,040	988	25,400	25,500	1,428	1,357
13,500	13,600	677	625	19,500	19,600	1,046	994	25,500	25,600	1,434	1,363
13,600	13,700	683	631	19,600	19,700	1,052	1,000	25,600	25,700	1,441	1,369
13,700	13,800	690	638	19,700	19,800	1,059	1,007	25,700	25,800	1,447	1,376
13,800	13,900	696	644	19,800	19,900	1,065	1,013	25,800	25,900	1,454	1,382
13,900	14,000	702	650	19,900	20,000	1,071	1,019	25,900	26,000	1,460	1,388
14,000				20,000				26,000			
14,000	14,100	708	656	20,000	20,100	1,077	1,025	26,000	26,100	1,467	1,394
14,100	14,200	714	662	20,100	20,200	1,083	1,031	26,100	26,200	1,473	1,400
14,200	14,300	720	668	20,200	20,300	1,090	1,037	26,200	26,300	1,480	1,406
14,300	14,400	726	675	20,300	20,400	1,096	1,044	26,300	26,400	1,486	1,413
14,400	14,500	733	681	20,400	20,500	1,103	1,050	26,400	26,500	1,493	1,419
14,500	14,600	739	687	20,500	20,600	1,109	1,056	26,500	26,600	1,499	1,425
14,600	14,700	745	693	20,600	20,700	1,116	1,062	26,600	26,700	1,506	1,431
14,700	14,800	751	699	20,700	20,800	1,122	1,068	26,700	26,800	1,512	1,437
14,800	14,900	757	705	20,800	20,900	1,129	1,074	26,800	26,900	1,519	1,443
14,900	15,000	763	711	20,900	21,000	1,135	1,080	26,900	27,000	1,525	1,450
15,000				21,000				27,000			
15,000	15,100	769	718	21,000	21,100	1,142	1,087	27,000	27,100	1,532	1,456
15,100	15,200	776	724	21,100	21,200	1,148	1,093	27,100	27,200	1,538	1,463
15,200	15,300	782	730	21,200	21,300	1,155	1,099	27,200	27,300	1,545	1,469
15,300	15,400	788	736	21,300	21,400	1,161	1,105	27,300	27,400	1,551	1,476
15,400	15,500	794	742	21,400	21,500	1,168	1,111	27,400	27,500	1,558	1,482
15,500	15,600	800	748	21,500	21,600	1,174	1,117	27,500	27,600	1,564	1,489
15,600	15,700	806	754	21,600	21,700	1,181	1,123	27,600	27,700	1,571	1,495
15,700	15,800	813	761	21,700	21,800	1,187	1,130	27,700	27,800	1,577	1,502
15,800	15,900	819	767	21,800	21,900	1,194	1,136	27,800	27,900	1,584	1,508
15,900	16,000	825	773	21,900	22,000	1,200	1,142	27,900	28,000	1,590	1,515
16,000				22,000				28,000			
16,000	16,100	831	779	22,000	22,100	1,207	1,148	28,000	28,100	1,597	1,521
16,100	16,200	837	785	22,100	22,200	1,213	1,154	28,100	28,200	1,603	1,528
16,200	16,300	843	791	22,200	22,300	1,220	1,160	28,200	28,300	1,610	1,534
16,300	16,400	849	798	22,300	22,400	1,226	1,167	28,300	28,400	1,616	1,541
16,400	16,500	856	804	22,400	22,500	1,233	1,173	28,400	28,500	1,623	1,547
16,500	16,600	862	810	22,500	22,600	1,239	1,179	28,500	28,600	1,629	1,554
16,600	16,700	868	816	22,600	22,700	1,246	1,185	28,600	28,700	1,636	1,560
16,700	16,800	874	822	22,700	22,800	1,252	1,191	28,700	28,800	1,642	1,567
16,800	16,900	880	828	22,800	22,900	1,259	1,197	28,800	28,900	1,649	1,573
16,900	17,000	886	834	22,900	23,000	1,265	1,203	28,900	29,000	1,655	1,580
17,000				23,000				29,000			
17,000	17,100	892	841	23,000	23,100	1,272	1,210	29,000	29,100	1,662	1,586
17,100	17,200	899	847	23,100	23,200	1,278	1,216	29,100	29,200	1,668	1,593
17,200	17,300	905	853	23,200	23,300	1,285	1,222	29,200	29,300	1,675	1,599
17,300	17,400	911	859	23,300	23,400	1,291	1,228	29,300	29,400	1,681	1,606
17,400	17,500	917	865	23,400	23,500	1,298	1,234	29,400	29,500	1,688	1,612
17,500	17,600	923	871	23,500	23,600	1,304	1,240	29,500	29,600	1,694	1,619
17,600	17,700	929	877	23,600	23,700	1,311	1,246	29,600	29,700	1,701	1,625
17,700	17,800	936	884	23,700	23,800	1,317	1,253	29,700	29,800	1,707	1,632
17,800	17,900	942	890	23,800	23,900	1,324	1,259	29,800	29,900	1,714	1,638
17,900	18,000	948	896	23,900	24,000	1,330	1,265	29,900	30,000	1,720	1,645

If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly
		Your tax is –				Your tax is –				Your tax is –	
30,000				36,000				42,000			
30,000	30,100	1,727	1,651	36,000	36,100	2,117	2,041	42,000	42,100	2,507	2,431
30,100	30,200	1,733	1,658	36,100	36,200	2,123	2,048	42,100	42,200	2,513	2,438
30,200	30,300	1,740	1,664	36,200	36,300	2,130	2,054	42,200	42,300	2,520	2,444
30,300	30,400	1,746	1,671	36,300	36,400	2,136	2,061	42,300	42,400	2,526	2,451
30,400	30,500	1,753	1,677	36,400	36,500	2,143	2,067	42,400	42,500	2,533	2,457
30,500	30,600	1,759	1,684	36,500	36,600	2,149	2,074	42,500	42,600	2,539	2,464
30,600	30,700	1,766	1,690	36,600	36,700	2,156	2,080	42,600	42,700	2,546	2,470
30,700	30,800	1,772	1,697	36,700	36,800	2,162	2,087	42,700	42,800	2,552	2,477
30,800	30,900	1,779	1,703	36,800	36,900	2,169	2,093	42,800	42,900	2,559	2,483
30,900	31,000	1,785	1,710	36,900	37,000	2,175	2,100	42,900	43,000	2,565	2,490
31,000				37,000				43,000			
31,000	31,100	1,792	1,716	37,000	37,100	2,182	2,106	43,000	43,100	2,572	2,496
31,100	31,200	1,798	1,723	37,100	37,200	2,188	2,113	43,100	43,200	2,578	2,503
31,200	31,300	1,805	1,729	37,200	37,300	2,195	2,119	43,200	43,300	2,585	2,509
31,300	31,400	1,811	1,736	37,300	37,400	2,201	2,126	43,300	43,400	2,591	2,516
31,400	31,500	1,818	1,742	37,400	37,500	2,208	2,132	43,400	43,500	2,598	2,522
31,500	31,600	1,824	1,749	37,500	37,600	2,214	2,139	43,500	43,600	2,604	2,529
31,600	31,700	1,831	1,755	37,600	37,700	2,221	2,145	43,600	43,700	2,611	2,535
31,700	31,800	1,837	1,762	37,700	37,800	2,227	2,152	43,700	43,800	2,617	2,542
31,800	31,900	1,844	1,768	37,800	37,900	2,234	2,158	43,800	43,900	2,624	2,548
31,900	32,000	1,850	1,775	37,900	38,000	2,240	2,165	43,900	44,000	2,630	2,555
32,000				38,000				44,000			
32,000	32,100	1,857	1,781	38,000	38,100	2,247	2,171	44,000	44,100	2,637	2,561
32,100	32,200	1,863	1,788	38,100	38,200	2,253	2,178	44,100	44,200	2,643	2,568
32,200	32,300	1,870	1,794	38,200	38,300	2,260	2,184	44,200	44,300	2,650	2,574
32,300	32,400	1,876	1,801	38,300	38,400	2,266	2,191	44,300	44,400	2,656	2,581
32,400	32,500	1,883	1,807	38,400	38,500	2,273	2,197	44,400	44,500	2,663	2,587
32,500	32,600	1,889	1,814	38,500	38,600	2,279	2,204	44,500	44,600	2,669	2,594
32,600	32,700	1,896	1,820	38,600	38,700	2,286	2,210	44,600	44,700	2,676	2,600
32,700	32,800	1,902	1,827	38,700	38,800	2,292	2,217	44,700	44,800	2,682	2,607
32,800	32,900	1,909	1,833	38,800	38,900	2,299	2,223	44,800	44,900	2,689	2,613
32,900	33,000	1,915	1,840	38,900	39,000	2,305	2,230	44,900	45,000	2,695	2,620
33,000				39,000				45,000			
33,000	33,100	1,922	1,846	39,000	39,100	2,312	2,236	45,000	45,100	2,702	2,626
33,100	33,200	1,928	1,853	39,100	39,200	2,318	2,243	45,100	45,200	2,708	2,633
33,200	33,300	1,935	1,859	39,200	39,300	2,325	2,249	45,200	45,300	2,715	2,639
33,300	33,400	1,941	1,866	39,300	39,400	2,331	2,256	45,300	45,400	2,721	2,646
33,400	33,500	1,948	1,872	39,400	39,500	2,338	2,262	45,400	45,500	2,728	2,652
33,500	33,600	1,954	1,879	39,500	39,600	2,344	2,269	45,500	45,600	2,734	2,659
33,600	33,700	1,961	1,885	39,600	39,700	2,351	2,275	45,600	45,700	2,741	2,665
33,700	33,800	1,967	1,892	39,700	39,800	2,357	2,282	45,700	45,800	2,747	2,672
33,800	33,900	1,974	1,898	39,800	39,900	2,364	2,288	45,800	45,900	2,754	2,678
33,900	34,000	1,980	1,905	39,900	40,000	2,370	2,295	45,900	46,000	2,760	2,685
34,000				40,000				46,000			
34,000	34,100	1,987	1,911	40,000	40,100	2,377	2,301	46,000	46,100	2,767	2,691
34,100	34,200	1,993	1,918	40,100	40,200	2,383	2,308	46,100	46,200	2,773	2,698
34,200	34,300	2,000	1,924	40,200	40,300	2,390	2,314	46,200	46,300	2,780	2,704
34,300	34,400	2,006	1,931	40,300	40,400	2,396	2,321	46,300	46,400	2,786	2,711
34,400	34,500	2,013	1,937	40,400	40,500	2,403	2,327	46,400	46,500	2,793	2,717
34,500	34,600	2,019	1,944	40,500	40,600	2,409	2,334	46,500	46,600	2,799	2,724
34,600	34,700	2,026	1,950	40,600	40,700	2,416	2,340	46,600	46,700	2,806	2,730
34,700	34,800	2,032	1,957	40,700	40,800	2,422	2,347	46,700	46,800	2,812	2,737
34,800	34,900	2,039	1,963	40,800	40,900	2,429	2,353	46,800	46,900	2,819	2,743
34,900	35,000	2,045	1,970	40,900	41,000	2,435	2,360	46,900	47,000	2,825	2,750
35,000				41,000				47,000			
35,000	35,100	2,052	1,976	41,000	41,100	2,442	2,366	47,000	47,100	2,832	2,756
35,100	35,200	2,058	1,983	41,100	41,200	2,448	2,373	47,100	47,200	2,838	2,763
35,200	35,300	2,065	1,989	41,200	41,300	2,455	2,379	47,200	47,300	2,845	2,769
35,300	35,400	2,071	1,996	41,300	41,400	2,461	2,386	47,300	47,400	2,851	2,776
35,400	35,500	2,078	2,002	41,400	41,500	2,468	2,392	47,400	47,500	2,858	2,782
35,500	35,600	2,084	2,009	41,500	41,600	2,474	2,399	47,500	47,600	2,864	2,789
35,600	35,700	2,091	2,015	41,600	41,700	2,481	2,405	47,600	47,700	2,871	2,795
35,700	35,800	2,097	2,022	41,700	41,800	2,487	2,412	47,700	47,800	2,877	2,802
35,800	35,900	2,104	2,028	41,800	41,900	2,494	2,418	47,800	47,900	2,884	2,808
35,900	36,000	2,110	2,035	41,900	42,000	2,500	2,425	47,900	48,000	2,890	2,815

If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly
		Your tax is –				Your tax is –				Your tax is –	
48,000				54,000				60,000			
48,000	48,100	2,897	2,821	54,000	54,100	3,287	3,211	60,000	60,100	3,677	3,601
48,100	48,200	2,903	2,828	54,100	54,200	3,293	3,218	60,100	60,200	3,683	3,608
48,200	48,300	2,910	2,834	54,200	54,300	3,300	3,224	60,200	60,300	3,690	3,614
48,300	48,400	2,916	2,841	54,300	54,400	3,306	3,231	60,300	60,400	3,696	3,621
48,400	48,500	2,923	2,847	54,400	54,500	3,313	3,237	60,400	60,500	3,703	3,627
48,500	48,600	2,929	2,854	54,500	54,600	3,319	3,244	60,500	60,600	3,709	3,634
48,600	48,700	2,936	2,860	54,600	54,700	3,326	3,250	60,600	60,700	3,716	3,640
48,700	48,800	2,942	2,867	54,700	54,800	3,332	3,257	60,700	60,800	3,722	3,647
48,800	48,900	2,949	2,873	54,800	54,900	3,339	3,263	60,800	60,900	3,729	3,653
48,900	49,000	2,955	2,880	54,900	55,000	3,345	3,270	60,900	61,000	3,735	3,660
49,000				55,000				61,000			
49,000	49,100	2,962	2,886	55,000	55,100	3,352	3,276	61,000	61,100	3,742	3,666
49,100	49,200	2,968	2,893	55,100	55,200	3,358	3,283	61,100	61,200	3,748	3,673
49,200	49,300	2,975	2,899	55,200	55,300	3,365	3,289	61,200	61,300	3,755	3,679
49,300	49,400	2,981	2,906	55,300	55,400	3,371	3,296	61,300	61,400	3,761	3,686
49,400	49,500	2,988	2,912	55,400	55,500	3,378	3,302	61,400	61,500	3,768	3,692
49,500	49,600	2,994	2,919	55,500	55,600	3,384	3,309	61,500	61,600	3,774	3,699
49,600	49,700	3,001	2,925	55,600	55,700	3,391	3,315	61,600	61,700	3,781	3,705
49,700	49,800	3,007	2,932	55,700	55,800	3,397	3,322	61,700	61,800	3,787	3,712
49,800	49,900	3,014	2,938	55,800	55,900	3,404	3,328	61,800	61,900	3,794	3,718
49,900	50,000	3,020	2,945	55,900	56,000	3,410	3,335	61,900	62,000	3,800	3,725
50,000				56,000				62,000			
50,000	50,100	3,027	2,951	56,000	56,100	3,417	3,341	62,000	62,100	3,807	3,731
50,100	50,200	3,033	2,958	56,100	56,200	3,423	3,348	62,100	62,200	3,813	3,738
50,200	50,300	3,040	2,964	56,200	56,300	3,430	3,354	62,200	62,300	3,820	3,744
50,300	50,400	3,046	2,971	56,300	56,400	3,436	3,361	62,300	62,400	3,826	3,751
50,400	50,500	3,053	2,977	56,400	56,500	3,443	3,367	62,400	62,500	3,833	3,757
50,500	50,600	3,059	2,984	56,500	56,600	3,449	3,374	62,500	62,600	3,839	3,764
50,600	50,700	3,066	2,990	56,600	56,700	3,456	3,380	62,600	62,700	3,846	3,770
50,700	50,800	3,072	2,997	56,700	56,800	3,462	3,387	62,700	62,800	3,852	3,777
50,800	50,900	3,079	3,003	56,800	56,900	3,469	3,393	62,800	62,900	3,859	3,783
50,900	51,000	3,085	3,010	56,900	57,000	3,475	3,400	62,900	63,000	3,865	3,790
51,000				57,000				63,000			
51,000	51,100	3,092	3,016	57,000	57,100	3,482	3,406	63,000	63,100	3,872	3,796
51,100	51,200	3,098	3,023	57,100	57,200	3,488	3,413	63,100	63,200	3,878	3,803
51,200	51,300	3,105	3,029	57,200	57,300	3,495	3,419	63,200	63,300	3,885	3,809
51,300	51,400	3,111	3,036	57,300	57,400	3,501	3,426	63,300	63,400	3,891	3,816
51,400	51,500	3,118	3,042	57,400	57,500	3,508	3,432	63,400	63,500	3,898	3,822
51,500	51,600	3,124	3,049	57,500	57,600	3,514	3,439	63,500	63,600	3,904	3,829
51,600	51,700	3,131	3,055	57,600	57,700	3,521	3,445	63,600	63,700	3,911	3,835
51,700	51,800	3,137	3,062	57,700	57,800	3,527	3,452	63,700	63,800	3,917	3,842
51,800	51,900	3,144	3,068	57,800	57,900	3,534	3,458	63,800	63,900	3,924	3,848
51,900	52,000	3,150	3,075	57,900	58,000	3,540	3,465	63,900	64,000	3,930	3,855
52,000				58,000				64,000			
52,000	52,100	3,157	3,081	58,000	58,100	3,547	3,471	64,000	64,100	3,937	3,861
52,100	52,200	3,163	3,088	58,100	58,200	3,553	3,478	64,100	64,200	3,943	3,868
52,200	52,300	3,170	3,094	58,200	58,300	3,560	3,484	64,200	64,300	3,950	3,874
52,300	52,400	3,176	3,101	58,300	58,400	3,566	3,491	64,300	64,400	3,956	3,881
52,400	52,500	3,183	3,107	58,400	58,500	3,573	3,497	64,400	64,500	3,963	3,887
52,500	52,600	3,189	3,114	58,500	58,600	3,579	3,504	64,500	64,600	3,969	3,894
52,600	52,700	3,196	3,120	58,600	58,700	3,586	3,510	64,600	64,700	3,976	3,900
52,700	52,800	3,202	3,127	58,700	58,800	3,592	3,517	64,700	64,800	3,982	3,907
52,800	52,900	3,209	3,133	58,800	58,900	3,599	3,523	64,800	64,900	3,989	3,913
52,900	53,000	3,215	3,140	58,900	59,000	3,605	3,530	64,900	65,000	3,995	3,920
53,000				59,000				65,000			
53,000	53,100	3,222	3,146	59,000	59,100	3,612	3,536	65,000	65,100	4,002	3,926
53,100	53,200	3,228	3,153	59,100	59,200	3,618	3,543	65,100	65,200	4,008	3,933
53,200	53,300	3,235	3,159	59,200	59,300	3,625	3,549	65,200	65,300	4,015	3,939
53,300	53,400	3,241	3,166	59,300	59,400	3,631	3,556	65,300	65,400	4,021	3,946
53,400	53,500	3,248	3,172	59,400	59,500	3,638	3,562	65,400	65,500	4,028	3,952
53,500	53,600	3,254	3,179	59,500	59,600	3,644	3,569	65,500	65,600	4,034	3,959
53,600	53,700	3,261	3,185	59,600	59,700	3,651	3,575	65,600	65,700	4,041	3,965
53,700	53,800	3,267	3,192	59,700	59,800	3,657	3,582	65,700	65,800	4,047	3,972
53,800	53,900	3,274	3,198	59,800	59,900	3,664	3,588	65,800	65,900	4,054	3,978
53,900	54,000	3,280	3,205	59,900	60,000	3,670	3,595	65,900	66,000	4,060	3,985

If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly
		Your tax is –				Your tax is –				Your tax is –	
66,000				72,000				78,000			
66,000	66,100	4,067	3,991	72,000	72,100	4,457	4,381	78,000	78,100	4,847	4,771
66,100	66,200	4,073	3,998	72,100	72,200	4,463	4,388	78,100	78,200	4,853	4,778
66,200	66,300	4,080	4,004	72,200	72,300	4,470	4,394	78,200	78,300	4,860	4,784
66,300	66,400	4,086	4,011	72,300	72,400	4,476	4,401	78,300	78,400	4,866	4,791
66,400	66,500	4,093	4,017	72,400	72,500	4,483	4,407	78,400	78,500	4,873	4,797
66,500	66,600	4,099	4,024	72,500	72,600	4,489	4,414	78,500	78,600	4,879	4,804
66,600	66,700	4,106	4,030	72,600	72,700	4,496	4,420	78,600	78,700	4,886	4,810
66,700	66,800	4,112	4,037	72,700	72,800	4,502	4,427	78,700	78,800	4,892	4,817
66,800	66,900	4,119	4,043	72,800	72,900	4,509	4,433	78,800	78,900	4,899	4,823
66,900	67,000	4,125	4,050	72,900	73,000	4,515	4,440	78,900	79,000	4,905	4,830
67,000				73,000				79,000			
67,000	67,100	4,132	4,056	73,000	73,100	4,522	4,446	79,000	79,100	4,912	4,836
67,100	67,200	4,138	4,063	73,100	73,200	4,528	4,453	79,100	79,200	4,918	4,843
67,200	67,300	4,145	4,069	73,200	73,300	4,535	4,459	79,200	79,300	4,925	4,849
67,300	67,400	4,151	4,076	73,300	73,400	4,541	4,466	79,300	79,400	4,931	4,856
67,400	67,500	4,158	4,082	73,400	73,500	4,548	4,472	79,400	79,500	4,938	4,862
67,500	67,600	4,164	4,089	73,500	73,600	4,554	4,479	79,500	79,600	4,944	4,869
67,600	67,700	4,171	4,095	73,600	73,700	4,561	4,485	79,600	79,700	4,951	4,875
67,700	67,800	4,177	4,102	73,700	73,800	4,567	4,492	79,700	79,800	4,957	4,882
67,800	67,900	4,184	4,108	73,800	73,900	4,574	4,498	79,800	79,900	4,964	4,888
67,900	68,000	4,190	4,115	73,900	74,000	4,580	4,505	79,900	80,000	4,970	4,895
68,000				74,000				80,000			
68,000	68,100	4,197	4,121	74,000	74,100	4,587	4,511	80,000	80,100	4,977	4,901
68,100	68,200	4,203	4,128	74,100	74,200	4,593	4,518	80,100	80,200	4,983	4,908
68,200	68,300	4,210	4,134	74,200	74,300	4,600	4,524	80,200	80,300	4,990	4,914
68,300	68,400	4,216	4,141	74,300	74,400	4,606	4,531	80,300	80,400	4,996	4,921
68,400	68,500	4,223	4,147	74,400	74,500	4,613	4,537	80,400	80,500	5,003	4,927
68,500	68,600	4,229	4,154	74,500	74,600	4,619	4,544	80,500	80,600	5,009	4,934
68,600	68,700	4,236	4,160	74,600	74,700	4,626	4,550	80,600	80,700	5,016	4,940
68,700	68,800	4,242	4,167	74,700	74,800	4,632	4,557	80,700	80,800	5,022	4,947
68,800	68,900	4,249	4,173	74,800	74,900	4,639	4,563	80,800	80,900	5,029	4,953
68,900	69,000	4,255	4,180	74,900	75,000	4,645	4,570	80,900	81,000	5,035	4,960
69,000				75,000				81,000			
69,000	69,100	4,262	4,186	75,000	75,100	4,652	4,576	81,000	81,100	5,042	4,966
69,100	69,200	4,268	4,193	75,100	75,200	4,658	4,583	81,100	81,200	5,048	4,973
69,200	69,300	4,275	4,199	75,200	75,300	4,665	4,589	81,200	81,300	5,055	4,979
69,300	69,400	4,281	4,206	75,300	75,400	4,671	4,596	81,300	81,400	5,061	4,986
69,400	69,500	4,288	4,212	75,400	75,500	4,678	4,602	81,400	81,500	5,068	4,992
69,500	69,600	4,294	4,219	75,500	75,600	4,684	4,609	81,500	81,600	5,074	4,999
69,600	69,700	4,301	4,225	75,600	75,700	4,691	4,615	81,600	81,700	5,081	5,005
69,700	69,800	4,307	4,232	75,700	75,800	4,697	4,622	81,700	81,800	5,087	5,012
69,800	69,900	4,314	4,238	75,800	75,900	4,704	4,628	81,800	81,900	5,094	5,018
69,900	70,000	4,320	4,245	75,900	76,000	4,710	4,635	81,900	82,000	5,100	5,025
70,000				76,000				82,000			
70,000	70,100	4,327	4,251	76,000	76,100	4,717	4,641	82,000	82,100	5,107	5,031
70,100	70,200	4,333	4,258	76,100	76,200	4,723	4,648	82,100	82,200	5,113	5,038
70,200	70,300	4,340	4,264	76,200	76,300	4,730	4,654	82,200	82,300	5,120	5,044
70,300	70,400	4,346	4,271	76,300	76,400	4,736	4,661	82,300	82,400	5,126	5,051
70,400	70,500	4,353	4,277	76,400	76,500	4,743	4,667	82,400	82,500	5,133	5,057
70,500	70,600	4,359	4,284	76,500	76,600	4,749	4,674	82,500	82,600	5,139	5,064
70,600	70,700	4,366	4,290	76,600	76,700	4,756	4,680	82,600	82,700	5,146	5,070
70,700	70,800	4,372	4,297	76,700	76,800	4,762	4,687	82,700	82,800	5,152	5,077
70,800	70,900	4,379	4,303	76,800	76,900	4,769	4,693	82,800	82,900	5,159	5,083
70,900	71,000	4,385	4,310	76,900	77,000	4,775	4,700	82,900	83,000	5,165	5,090
71,000				77,000				83,000			
71,000	71,100	4,392	4,316	77,000	77,100	4,782	4,706	83,000	83,100	5,172	5,096
71,100	71,200	4,398	4,323	77,100	77,200	4,788	4,713	83,100	83,200	5,178	5,103
71,200	71,300	4,405	4,329	77,200	77,300	4,795	4,719	83,200	83,300	5,185	5,109
71,300	71,400	4,411	4,336	77,300	77,400	4,801	4,726	83,300	83,400	5,191	5,116
71,400	71,500	4,418	4,342	77,400	77,500	4,808	4,732	83,400	83,500	5,198	5,122
71,500	71,600	4,424	4,349	77,500	77,600	4,814	4,739	83,500	83,600	5,204	5,129
71,600	71,700	4,431	4,355	77,600	77,700	4,821	4,745	83,600	83,700	5,211	5,135
71,700	71,800	4,437	4,362	77,700	77,800	4,827	4,752	83,700	83,800	5,217	5,142
71,800	71,900	4,444	4,368	77,800	77,900	4,834	4,758	83,800	83,900	5,224	5,148
71,900	72,000	4,450	4,375	77,900	78,000	4,840	4,765	83,900	84,000	5,230	5,155

If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly
		Your tax is –				Your tax is –				Your tax is –	
84,000				90,000				96,000			
84,000	84,100	5,237	5,161	90,000	90,100	5,627	5,551	96,000	96,100	6,017	5,941
84,100	84,200	5,243	5,168	90,100	90,200	5,633	5,558	96,100	96,200	6,023	5,948
84,200	84,300	5,250	5,174	90,200	90,300	5,640	5,564	96,200	96,300	6,030	5,954
84,300	84,400	5,256	5,181	90,300	90,400	5,646	5,571	96,300	96,400	6,036	5,961
84,400	84,500	5,263	5,187	90,400	90,500	5,653	5,577	96,400	96,500	6,043	5,967
84,500	84,600	5,269	5,194	90,500	90,600	5,659	5,584	96,500	96,600	6,049	5,974
84,600	84,700	5,276	5,200	90,600	90,700	5,666	5,590	96,600	96,700	6,056	5,980
84,700	84,800	5,282	5,207	90,700	90,800	5,672	5,597	96,700	96,800	6,062	5,987
84,800	84,900	5,289	5,213	90,800	90,900	5,679	5,603	96,800	96,900	6,069	5,993
84,900	85,000	5,295	5,220	90,900	91,000	5,685	5,610	96,900	97,000	6,075	6,000
85,000				91,000				97,000			
85,000	85,100	5,302	5,226	91,000	91,100	5,692	5,616	97,000	97,100	6,082	6,006
85,100	85,200	5,308	5,233	91,100	91,200	5,698	5,623	97,100	97,200	6,088	6,013
85,200	85,300	5,315	5,239	91,200	91,300	5,705	5,629	97,200	97,300	6,095	6,019
85,300	85,400	5,321	5,246	91,300	91,400	5,711	5,636	97,300	97,400	6,101	6,026
85,400	85,500	5,328	5,252	91,400	91,500	5,718	5,642	97,400	97,500	6,108	6,032
85,500	85,600	5,334	5,259	91,500	91,600	5,724	5,649	97,500	97,600	6,114	6,039
85,600	85,700	5,341	5,265	91,600	91,700	5,731	5,655	97,600	97,700	6,121	6,045
85,700	85,800	5,347	5,272	91,700	91,800	5,737	5,662	97,700	97,800	6,127	6,052
85,800	85,900	5,354	5,278	91,800	91,900	5,744	5,668	97,800	97,900	6,134	6,058
85,900	86,000	5,360	5,285	91,900	92,000	5,750	5,675	97,900	98,000	6,140	6,065
86,000				92,000				98,000			
86,000	86,100	5,367	5,291	92,000	92,100	5,757	5,681	98,000	98,100	6,147	6,071
86,100	86,200	5,373	5,298	92,100	92,200	5,763	5,688	98,100	98,200	6,153	6,078
86,200	86,300	5,380	5,304	92,200	92,300	5,770	5,694	98,200	98,300	6,160	6,084
86,300	86,400	5,386	5,311	92,300	92,400	5,776	5,701	98,300	98,400	6,166	6,091
86,400	86,500	5,393	5,317	92,400	92,500	5,783	5,707	98,400	98,500	6,173	6,097
86,500	86,600	5,399	5,324	92,500	92,600	5,789	5,714	98,500	98,600	6,179	6,104
86,600	86,700	5,406	5,330	92,600	92,700	5,796	5,720	98,600	98,700	6,186	6,110
86,700	86,800	5,412	5,337	92,700	92,800	5,802	5,727	98,700	98,800	6,192	6,117
86,800	86,900	5,419	5,343	92,800	92,900	5,809	5,733	98,800	98,900	6,199	6,123
86,900	87,000	5,425	5,350	92,900	93,000	5,815	5,740	98,900	99,000	6,205	6,130
87,000				93,000				99,000			
87,000	87,100	5,432	5,356	93,000	93,100	5,822	5,746	99,000	99,100	6,212	6,136
87,100	87,200	5,438	5,363	93,100	93,200	5,828	5,753	99,100	99,200	6,218	6,143
87,200	87,300	5,445	5,369	93,200	93,300	5,835	5,759	99,200	99,300	6,225	6,149
87,300	87,400	5,451	5,376	93,300	93,400	5,841	5,766	99,300	99,400	6,231	6,156
87,400	87,500	5,458	5,382	93,400	93,500	5,848	5,772	99,400	99,500	6,238	6,162
87,500	87,600	5,464	5,389	93,500	93,600	5,854	5,779	99,500	99,600	6,244	6,169
87,600	87,700	5,471	5,395	93,600	93,700	5,861	5,785	99,600	99,700	6,251	6,175
87,700	87,800	5,477	5,402	93,700	93,800	5,867	5,792	99,700	99,800	6,257	6,182
87,800	87,900	5,484	5,408	93,800	93,900	5,874	5,798	99,800	99,900	6,264	6,188
87,900	88,000	5,490	5,415	93,900	94,000	5,880	5,805	99,900	100,000	6,270	6,195
88,000				94,000				<div style="border: 1px solid black; border-radius: 15px; padding: 10px; width: fit-content; margin: auto;"> <p>\$100,000 or over – use the Tax Computation Worksheet on page 30</p> </div>			
88,000	88,100	5,497	5,421	94,000	94,100	5,887	5,811				
88,100	88,200	5,503	5,428	94,100	94,200	5,893	5,818				
88,200	88,300	5,510	5,434	94,200	94,300	5,900	5,824				
88,300	88,400	5,516	5,441	94,300	94,400	5,906	5,831				
88,400	88,500	5,523	5,447	94,400	94,500	5,913	5,837				
88,500	88,600	5,529	5,454	94,500	94,600	5,919	5,844				
88,600	88,700	5,536	5,460	94,600	94,700	5,926	5,850				
88,700	88,800	5,542	5,467	94,700	94,800	5,932	5,857				
88,800	88,900	5,549	5,473	94,800	94,900	5,939	5,863				
88,900	89,000	5,555	5,480	94,900	95,000	5,945	5,870				
89,000				95,000							
89,000	89,100	5,562	5,486	95,000	95,100	5,952	5,876				
89,100	89,200	5,568	5,493	95,100	95,200	5,958	5,883				
89,200	89,300	5,575	5,499	95,200	95,300	5,965	5,889				
89,300	89,400	5,581	5,506	95,300	95,400	5,971	5,896				
89,400	89,500	5,588	5,512	95,400	95,500	5,978	5,902				
89,500	89,600	5,594	5,519	95,500	95,600	5,984	5,909				
89,600	89,700	5,601	5,525	95,600	95,700	5,991	5,915				
89,700	89,800	5,607	5,532	95,700	95,800	5,997	5,922				
89,800	89,900	5,614	5,538	95,800	95,900	6,004	5,928				
89,900	90,000	5,620	5,545	95,900	96,000	6,010	5,935				

2010 Tax Computation Worksheet – Line 18

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

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

Taxable income. If line 17 is –	(a) Fill in the amount from line 17	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	(e) Subtract (d) from (c). Fill in the result here and on Form 1A, line 18
At least \$100,000 but less than \$151,000	\$	x 6.5% (.065)	\$	\$ 226.54	\$
At least \$151,000 but less than \$221,660	\$	x 6.75% (.0675)	\$	\$ 604.04	\$
\$221,660 or over	\$	x 7.75% (.0775)	\$	\$2,820.64	\$

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

Taxable income. If line 17 is –	(a) Fill in the amount from line 17	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	(e) Subtract (d) from (c). Fill in the result here and on Form 1A, line 18
At least \$100,000 but less than \$201,340	\$	x 6.5% (.065)	\$	\$ 301.98	\$
At least \$201,340 but less than \$295,550	\$	x 6.75% (.0675)	\$	\$ 805.33	\$
\$295,550 or over	\$	x 7.75% (.0775)	\$	\$3,760.83	\$

2010 Standard Deduction Table

If Wisconsin income (line 12 of Form 1A or line 1 of Form WI-Z) is –		And you are –			If Wisconsin income (line 12 of Form 1A or line 1 of Form WI-Z) is –		And you are –		
At least	But less than	Single	Married filing jointly	Head of Household	At least	But less than	Single	Married filing jointly	Head of Household
		Your standard deduction is–					Your standard deduction is–		
0	13,500	9,300	16,750	12,010	36,500	37,000	6,499	13,204	6,755
13,500	14,000	9,259	16,750	11,933	37,000	37,500	6,439	13,105	6,642
14,000	14,500	9,199	16,750	11,821	37,500	38,000	6,379	13,006	6,530
14,500	15,000	9,139	16,750	11,708	38,000	38,500	6,319	12,907	6,417
15,000	15,500	9,079	16,750	11,596	38,500	39,000	6,259	12,808	6,305
15,500	16,000	9,019	16,750	11,483	39,000	39,500	6,199	12,709	6,199
16,000	16,500	8,959	16,750	11,371	39,500	40,000	6,139	12,610	6,139
16,500	17,000	8,899	16,750	11,258	40,000	40,500	6,079	12,512	6,079
17,000	17,500	8,839	16,750	11,145	40,500	41,000	6,019	12,413	6,019
17,500	18,000	8,779	16,750	11,033	41,000	41,500	5,959	12,314	5,959
18,000	18,500	8,719	16,750	10,920	41,500	42,000	5,899	12,215	5,899
18,500	19,000	8,659	16,750	10,808	42,000	42,500	5,839	12,116	5,839
19,000	19,500	8,599	16,665	10,695	42,500	43,000	5,779	12,017	5,779
19,500	20,000	8,539	16,566	10,583	43,000	43,500	5,719	11,918	5,719
20,000	20,500	8,479	16,467	10,470	43,500	44,000	5,659	11,819	5,659
20,500	21,000	8,419	16,368	10,357	44,000	44,500	5,599	11,720	5,599
21,000	21,500	8,359	16,269	10,245	44,500	45,000	5,539	11,622	5,539
21,500	22,000	8,299	16,171	10,132	45,000	45,500	5,479	11,523	5,479
22,000	22,500	8,239	16,072	10,020	45,500	46,000	5,419	11,424	5,419
22,500	23,000	8,179	15,973	9,907	46,000	46,500	5,359	11,325	5,359
23,000	23,500	8,119	15,874	9,795	46,500	47,000	5,299	11,226	5,299
23,500	24,000	8,059	15,775	9,682	47,000	47,500	5,239	11,127	5,239
24,000	24,500	7,999	15,676	9,569	47,500	48,000	5,179	11,028	5,179
24,500	25,000	7,939	15,577	9,457	48,000	48,500	5,119	10,929	5,119
25,000	25,500	7,879	15,478	9,344	48,500	49,000	5,059	10,830	5,059
25,500	26,000	7,819	15,379	9,232	49,000	49,500	4,999	10,732	4,999
26,000	26,500	7,759	15,280	9,119	49,500	50,000	4,939	10,633	4,939
26,500	27,000	7,699	15,182	9,006	50,000	50,500	4,879	10,534	4,879
27,000	27,500	7,639	15,083	8,894	50,500	51,000	4,819	10,435	4,819
27,500	28,000	7,579	14,984	8,781	51,000	51,500	4,759	10,336	4,759
28,000	28,500	7,519	14,885	8,669	51,500	52,000	4,699	10,237	4,699
28,500	29,000	7,459	14,786	8,556	52,000	52,500	4,639	10,138	4,639
29,000	29,500	7,399	14,687	8,444	52,500	53,000	4,579	10,039	4,579
29,500	30,000	7,339	14,588	8,331	53,000	53,500	4,519	9,940	4,519
30,000	30,500	7,279	14,489	8,218	53,500	54,000	4,459	9,842	4,459
30,500	31,000	7,219	14,390	8,106	54,000	54,500	4,399	9,743	4,399
31,000	31,500	7,159	14,292	7,993	54,500	55,000	4,339	9,644	4,339
31,500	32,000	7,099	14,193	7,881	55,000	55,500	4,279	9,545	4,279
32,000	32,500	7,039	14,094	7,768	55,500	56,000	4,219	9,446	4,219
32,500	33,000	6,979	13,995	7,656	56,000	56,500	4,159	9,347	4,159
33,000	33,500	6,919	13,896	7,543	56,500	57,000	4,099	9,248	4,099
33,500	34,000	6,859	13,797	7,430	57,000	57,500	4,039	9,149	4,039
34,000	34,500	6,799	13,698	7,318	57,500	58,000	3,979	9,050	3,979
34,500	35,000	6,739	13,599	7,205	58,000	58,500	3,919	8,952	3,919
35,000	35,500	6,679	13,500	7,093	58,500	59,000	3,859	8,853	3,859
35,500	36,000	6,619	13,402	6,980	59,000	59,500	3,799	8,754	3,799
36,000	36,500	6,559	13,303	6,868	59,500	60,000	3,739	8,655	3,739

continued on next page

2010 Standard Deduction Table (continued from page 31)

If Wisconsin income (line 12 of Form 1A or line 1 of Form WI-Z) is –		And you are –			If Wisconsin income (line 12 of Form 1A or line 1 of Form WI-Z) is –		And you are –		
		Single	Married filing jointly	Head of Household			Single	Married filing jointly	Head of Household
At least	But less than	Your standard deduction is–			At least	But less than	Your standard deduction is–		
60,000	60,500	3,679	8,556	3,679	83,500	84,000	859	3,908	859
60,500	61,000	3,619	8,457	3,619	84,000	84,500	799	3,809	799
61,000	61,500	3,559	8,358	3,559	84,500	85,000	739	3,710	739
61,500	62,000	3,499	8,259	3,499	85,000	85,500	679	3,611	679
62,000	62,500	3,439	8,160	3,439	85,500	86,000	619	3,513	619
62,500	63,000	3,379	8,062	3,379	86,000	86,500	559	3,414	559
63,000	63,500	3,319	7,963	3,319	86,500	87,000	499	3,315	499
63,500	64,000	3,259	7,864	3,259	87,000	87,500	439	3,216	439
64,000	64,500	3,199	7,765	3,199	87,500	88,000	379	3,117	379
64,500	65,000	3,139	7,666	3,139	88,000	88,500	319	3,018	319
65,000	65,500	3,079	7,567	3,079	88,500	89,000	259	2,919	259
65,500	66,000	3,019	7,468	3,019	89,000	89,500	199	2,820	199
66,000	66,500	2,959	7,369	2,959	89,500	90,000	139	2,721	139
66,500	67,000	2,899	7,270	2,899	90,000	90,500	79	2,623	79
67,000	67,500	2,839	7,172	2,839	90,500	91,000	19	2,524	19
67,500	68,000	2,779	7,073	2,779	91,000	91,500	0	2,425	0
68,000	68,500	2,719	6,974	2,719	91,500	92,000	0	2,326	0
68,500	69,000	2,659	6,875	2,659	92,000	92,500	0	2,227	0
69,000	69,500	2,599	6,776	2,599	92,500	93,000	0	2,128	0
69,500	70,000	2,539	6,677	2,539	93,000	93,500	0	2,029	0
70,000	70,500	2,479	6,578	2,479	93,500	94,000	0	1,930	0
70,500	71,000	2,419	6,479	2,419	94,000	94,500	0	1,831	0
71,000	71,500	2,359	6,380	2,359	94,500	95,000	0	1,733	0
71,500	72,000	2,299	6,282	2,299	95,000	95,500	0	1,634	0
72,000	72,500	2,239	6,183	2,239	95,500	96,000	0	1,535	0
72,500	73,000	2,179	6,084	2,179	96,000	96,500	0	1,436	0
73,000	73,500	2,119	5,985	2,119	96,500	97,000	0	1,337	0
73,500	74,000	2,059	5,886	2,059	97,000	97,500	0	1,238	0
74,000	74,500	1,999	5,787	1,999	97,500	98,000	0	1,139	0
74,500	75,000	1,939	5,688	1,939	98,000	98,500	0	1,040	0
75,000	75,500	1,879	5,589	1,879	98,500	99,000	0	941	0
75,500	76,000	1,819	5,490	1,819	99,000	99,500	0	843	0
76,000	76,500	1,759	5,391	1,759	99,500	100,000	0	744	0
76,500	77,000	1,699	5,293	1,699	100,000	100,500	0	645	0
77,000	77,500	1,639	5,194	1,639	100,500	101,000	0	546	0
77,500	78,000	1,579	5,095	1,579	101,000	101,500	0	447	0
78,000	78,500	1,519	4,996	1,519	101,500	102,000	0	348	0
78,500	79,000	1,459	4,897	1,459	102,000	102,500	0	249	0
79,000	79,500	1,399	4,798	1,399	102,500	103,000	0	150	0
79,500	80,000	1,339	4,699	1,339	103,000	103,500	0	51	0
80,000	80,500	1,279	4,600	1,279	103,500	103,510	0	1	0
80,500	81,000	1,219	4,501	1,219	103,510	or over	0	0	0
81,000	81,500	1,159	4,403	1,159					
81,500	82,000	1,099	4,304	1,099					
82,000	82,500	1,039	4,205	1,039					
82,500	83,000	979	4,106	979					
83,000	83,500	919	4,007	919					