

# 1A & WI-Z

## Wisconsin Income Tax

### Forms 1A and WI-Z Instructions

2012



FREE • ACCURATE • SECURE

#### WI efile is:

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

Visit [revenue.wi.gov](http://revenue.wi.gov) to file your Wisconsin state tax return online for FREE.

Click on **WI efile** to get started!

*Get your refund within days with direct deposit*

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## NEW IN 2012

### Medical Care Insurance Deduction

- If your employer covered part of the cost of your insurance in 2012, you may be able to subtract 45% of the amount you paid for the insurance (*see page 10*).

### Special Olympics

- You may designate an amount to donate to Special Olympics Wisconsin, Inc. (*see page 16*).

**Tax Returns Are Due:**

**Monday  
April 15, 2013**

### Need Help With Your Taxes?

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

**Para Asistencia Gratuita  
en Español**

*Ver página 22*

## TIPS ON PAPER FILING YOUR RETURN

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

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

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

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

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

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

<b>20</b>	School property tax credit						
	a Rent paid in 2012–heat included	2345	.00	}	Find credit from table page 12 .. <b>20a</b>		
	Rent paid in 2012–heat not included	5678	.00			226	.00
	b Property taxes paid on home in 2012		.00	▶	Find credit from table page 13 .. <b>20b</b>		.00

- Do not cross out entries. Erase or start over.
- Do not write in the margins.
- Always put entries on the lines, not to the side, above, or below the line.
- Lines where no entry is required should be left blank. Do not fill in zeros.
- Do not draw vertical lines in entry fields. They can be read as a “1” when scanned.
- Do not use staples to assemble your return.



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

### Need help filing your taxes?

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

### Who can use VITA services?

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

### What should you bring?

- W-2 wage and tax statements
- Information on other sources of income and any deductions
- Social security cards of taxpayer(s) and dependents
- Photo ID of taxpayer(s)
- To claim the homestead credit, bring a completed rent certificate (if you are a renter), a copy of your 2012 property tax bill (if you are a homeowner), and a record of any Wisconsin Works (W2) payments received in 2012
- Both spouses must be present to file a joint return

### VITA and TCE locations:

- In Wisconsin, call 1-800-829-1040
- On the web, visit [revenue.wi.gov](http://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 2012

(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 <b>Form WI-Z</b> if you:	You may file <b>Form 1A</b> if you:	You must file <b>Form 1</b> if you:	You must file <b>Form 1NPR</b> if you:
<ul style="list-style-type: none"> <li>• File federal Form 1040EZ <i>AND</i></li> <li>• Were a Wisconsin resident all year <i>AND</i></li> <li>• Were under age 65 on December 31, 2012, <i>AND</i></li> <li>• Do not have W-2s that include active duty military pay received as a member of the National Guard or Reserves <i>AND</i></li> <li>• Did not have interest income from state, municipal, or U.S. bonds <i>AND</i></li> <li>• Did not receive unemployment compensation <i>AND</i></li> <li>• 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></li> <li>• Are not claiming Wisconsin homestead credit.</li> </ul>	<ul style="list-style-type: none"> <li>• Were single all year or married and file a joint return or as head of household <i>AND</i></li> <li>• Were a Wisconsin resident all year <i>AND</i></li> <li>• Have income only from wages, salaries, tips, scholarships and fellowships, interest, dividends, capital gain distributions, unemployment compensation, pensions, annuities, and IRAs <i>AND</i></li> <li>• Have no adjustments to income (except deductions for an IRA, medical care insurance, or student loan interest) <i>AND</i></li> <li>• 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></li> <li>• Are not subject to a Wisconsin penalty on an IRA, qualified retirement plan, a Coverdell education plan, or medical or health savings account.</li> </ul> <p><b>Exception</b> If you used federal Form 4972, you must file Form 1.</p>	<ul style="list-style-type: none"> <li>• Were a Wisconsin resident all year <i>AND</i></li> <li>• Were married and file a separate return, or were divorced during the year <i>OR</i></li> <li>• 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></li> <li>• Claim adjustments to income (such as for alimony paid, tuition expense, or disability income exclusion) <i>OR</i></li> <li>• Claim credit for itemized deductions, historic rehabilitation, venture capital investment, tax paid to another state, or repayment of income previously taxed <i>OR</i></li> <li>• Are subject to a Wisconsin penalty on an IRA, qualified retirement plan, a Coverdell education plan, or medical or health savings account <i>OR</i></li> <li>• Are subject to the alternative minimum tax.</li> </ul>	<ul style="list-style-type: none"> <li>• Were domiciled* in another state or country at any time during the year <i>OR</i></li> <li>• Are married filing a joint return and your spouse was domiciled* in another state or country at any time during the year.</li> </ul> <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"> <li>(1) You intend to abandon your old domicile and take actions consistent with that intent, <i>AND</i></li> <li>(2) You intend to acquire a new domicile and take actions consistent with that intent, <i>AND</i></li> <li>(3) You are physically present in the new domicile.</li> </ol>

## Who Must File

Refer to the table to see if you must file a return for 2012.

Filing status	Age as of December 31, 2012	You must file if your gross income* (or total gross income of husband and wife) during 2012 was:
Single	Under 65	\$10,460 or more
	65 or older	\$10,710 or more
Married – filing joint return	Both under 65	\$18,980 or more
	One spouse 65 or older	\$19,230 or more
	Both spouses 65 or older	\$19,480 or more
Married – filing separate return	Under 65	\$9,050 or more
	65 or older	\$9,300 or more (applies to each spouse individually - must use Form 1)
Head of household	Under 65	\$13,310 or more
	65 or older	\$13,560 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 2012 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 –
      - \$9,760 if single
      - \$12,610 if head of household
      - \$17,580 if married filing jointly
      - \$8,350 if married filing separately.

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

- You owe a penalty on an IRA, retirement plan, Coverdell education savings account (excess contribution), health savings account, or a medical savings account. (You must file Form 1.)
- You were a nonresident or part-year resident of Wisconsin for 2012 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 2012.
- You claim the earned income credit or the veterans and surviving spouses property tax credit.

## Electronic Filing

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

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

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

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

## When to File / Extension of Time to File

Your return is due April 15, 2013. If you cannot file on time, you can get an extension. You may use any federal extension provision for Wisconsin, even if you are filing your federal return by April 15.

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

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

**Note** You will owe interest on any tax that you have not paid by April 15, 2013. This applies even though you may have an extension of time to file. If you do not file your return by April 15, 2013, or during an extension period, you are subject to additional interest and penalties. If you expect to owe tax with your return, you can avoid the 1% per month interest charge during the extension period by paying the tax by April 15, 2013. Submit the payment with a 2012 Wisconsin Form 1-ES. You can get this form from our website at [revenue.wi.gov](http://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  
email: [income@revenue.wi.gov](mailto:income@revenue.wi.gov)

Forms requests:  
phone: (608) 266-1961  
Internet: [revenue.wi.gov](http://revenue.wi.gov)

#### Milwaukee –

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

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

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

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

**Internet Address** You may access the department’s website at [revenue.wi.gov](http://revenue.wi.gov). From this website, you can:

- Download forms, instructions, schedules, and publications.
- View answers to common questions.
- Email us comments or request help.
- File your return electronically.

**TTY Equipment** Telephone help is available using TTY equipment. Call the Wisconsin Telecommunications Relay System at 711.

### Questions About Refunds –

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

**Visit our Website:** [revenue.wi.gov](http://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 website at [revenue.wi.gov](http://revenue.wi.gov).

## Form WI-Z

Instructions are on the back of the form.

### Form 1A

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

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

#### ■ Name and Address

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

If you filed a joint return for 2011 and you are filing a joint return for 2012 with the same spouse, be sure to enter your names and social security numbers in the same order as on your 2011 return.

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

#### ■ Social Security Number

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

#### ■ Filing Status

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

*Single* You may check "single" if **any** of the following was true on December 31, 2012:

- 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, 2012, and did not remarry in 2012.

*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, 2012, or
- Your spouse died in 2012 and you did not remarry in 2012, or
- You were married at the end of 2012 and your spouse died in 2013 before filing a 2012 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 2012 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 2012 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 2012*. This publication has information on what income you must report.

#### ■ Tax District

Check either city, village, or town and fill in the name of the Wisconsin city, village, or town in which you lived on December 31, 2012. 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, 2012.

#### ■ Special Conditions

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

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

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



**■ 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 of wages, salaries, tips, etc., from your federal Form 1040A, 1040, or 1040EZ.

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

**Exceptions**



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

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

**■ Line 2 Interest**

Fill in on line 2 the amount of taxable interest from your federal Form 1040A, 1040, or 1040EZ.

**Exceptions**

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

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

**Interest Worksheet for Line 2**

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

\* This will generally be the amount of tax-exempt interest from your federal Form 1040A, 1040, or 1040EZ. However, do not include interest from the following securities:

- (1) public housing authority and community development authority bonds issued by municipalities located in Wisconsin,
- (2) Wisconsin Housing Finance Authority bonds,
- (3) Wisconsin municipal redevelopment authority bonds,
- (4) Wisconsin higher education bonds,
- (5) Wisconsin Housing and Economic Development Authority bonds issued after December 10, 2003, to fund multifamily affordable housing or elderly housing projects,
- (6) Wisconsin Housing and Economic Development Authority bonds issued before January 29, 1987, except business development revenue bonds, economic development revenue bonds and CHAP housing revenue bonds,
- (7) public housing agency bonds issued before January 29, 1987, by agencies located outside Wisconsin where the interest therefrom qualifies for exemption from federal taxation for a reason other than or in addition to section 103 of the Internal Revenue Code,
- (8) local exposition district bonds,
- (9) Wisconsin professional baseball park district bonds,
- (10) bonds issued by the Government of Puerto Rico, Guam, the Virgin Islands, Northern Mariana Islands, or for bonds issued after October 16, 2004, the Government of American Samoa,
- (11) local cultural arts district bonds,
- (12) Wisconsin professional football stadium bonds,
- (13) Wisconsin Aerospace Authority bonds,
- (14) bonds issued on or after October 27, 2007, by the Wisconsin Health and Education Facilities Authority to fund acquisition of information technology hardware or software,
- (15) certain conduit revenue bonds issued by a commission created under sec. 66.0304, Wis. Stats. **Note** At the time this booklet went to print (October 31, 2012), there were no conduit revenue bonds issued where the interest income is exempt from Wisconsin tax. A listing of the conduit revenue bonds issued and the tax-exempt status is available on the department's website at: [revenue.wi.gov/faqs/pcs/conduit.html](http://revenue.wi.gov/faqs/pcs/conduit.html) and
- (16) Wisconsin Housing and Economic Development Authority bonds or notes if the bonds or notes are issued to provide loans to a public affairs network under sec. 234.75, Wis. Stats.

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

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

### ■ Line 3 Ordinary Dividends

Fill in on line 3 the amount of ordinary dividends from 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 federal Form 1040A or 1040. (**Caution** If your Form 1040 includes a loss or an amount other than a capital gain distribution, you may not file Form 1A. *You must file Form 1.*)

### ■ Line 5 Unemployment Compensation

If you received unemployment compensation in 2012, you may have to pay tax on some or all of it. To see if any of the unemployment compensation paid to you is taxable, fill in the Unemployment Compensation Worksheet below.

#### Unemployment Compensation Worksheet

Check one box

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

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

#### Worksheet Instructions

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

- If you filed federal Form 1040EZ, fill in the FAGI from your Form 1040EZ.
- If you filed federal Form 1040A or 1040, fill in the FAGI from your Form 1040A or 1040 plus deductions for educator expenses or tuition or fees that may be included on your federal return and plus any amount included on line 1 of Form 1A due to a difference in the federal and Wisconsin amount of wages shown on Form W-2.

### ■ 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 Form 1040A or 1040? If yes, fill in such amount on line 4 of the Retirement Benefit Worksheet.
- Wisconsin does not tax military retirement benefits or certain uniformed services retirement benefits. Include on line 4 of the Retirement Benefit Worksheet retirement payments from:
  - (1) The U.S. military retirement system (including payments from the Retired Serviceman's Family Protection Plan and the Survivor Benefit Plan).
  - (2) The U.S. government that relate to service with the Coast Guard, the commissioned corps of the National Oceanic and Atmospheric Administration, or the commissioned corps of the Public Health Service.
- Include on line 4 of the Retirement Benefit Worksheet any payments received from the retirement systems listed in A and B on page 9 provided:
  - (1) You were retired from the system before January 1, 1964, OR
  - (2) You were a member of the system as of December 31, 1963, retiring at a later date and payments you receive are from an account established before 1964, OR



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

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

The specific retirement systems are:

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

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

**Note** Do **not** include any of the following as a 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. Qualified membership is membership that began before January 1964 as explained on page 8. Any portion of your retirement benefit based on membership in other retirement systems (or based on employment that began after December 31, 1963) is taxable.

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

*Example 2* You were employed as a teacher from 1960-1965. You were a member of the Wisconsin State Teachers Retirement System during that time. From

<b>Retirement Benefit Worksheet</b>		(A)	(B)		
<i>(Keep for your records)</i>		Yourself	Your Spouse		
If married filing a joint return, fill in each spouse's information separately.					
1. Taxable IRA distributions from your federal Form 1040A or 1040 .....	1.	_____	_____		
2. Taxable pension and annuity income from your federal Form 1040A or 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, 2012, and is your federal adjusted gross income 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, 2012, 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, 2012, 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. _____					

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

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

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

**Line 8 IRA Deduction**

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

**Line 9 Student Loan Interest Deduction**

Fill in on line 9 the amount of student loan interest from your federal Form 1040A or 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) 2012 tax return.

**Line 10 Medical Care Insurance Deduction**

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

- If you had no employer in 2012, you may be able to subtract 100% of the amount paid for insurance. For example, this would apply to retired persons.
- If you were employed in 2012 and your employer paid part of the cost of your insurance, you may be able to subtract 45% of the amount you paid for the insurance.
- If you were employed in 2012 and your employer did not pay any part of the cost of your insurance, you may be able to subtract 100% of the amount you paid for the insurance.

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

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

“Medical care insurance” does not include premiums for:

- Long-term care insurance,
- Life insurance,
- Policies providing payment for loss of earnings,

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

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

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

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

<b>Medical Care Insurance Worksheet</b>	
1. Amount you paid in 2012 for medical care insurance during a period in which you were employed and your employer paid a portion of the cost of your insurance . . .	1. _____
2. Multiply line 1 by .45 (45%) . . . . .	2. _____
3. Amount you paid in 2012 for medical care insurance during a period in which (1) you were an employee and your employer did not contribute toward the cost of your insurance or (2) you had no employer . . . . .	3. _____
4. Add lines 2 and 3 . . . . .	4. _____
5. Fill in the amount from line 7 of Form 1A less the amounts on lines 8 and 9 of Form 1A . . . . .	5. _____
6. Fill in the smaller of line 4 or line 5. This is your subtraction for medical care insurance. Fill in here and on line 10 of Form 1A . . . . .	6. _____

**Line 13 Dependents**



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

**Line 14 Standard Deduction**

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

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

**Line 16 Exemptions**

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

**Line 16a**

If you filed:

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

**Line 16b**

If you or your spouse were 65 or older on December 31, 2012, 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 2012, 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 2012 for living quarters used as your primary residence OR you paid property taxes during 2012 on your home.

You are eligible for a credit whether or not you claim homestead credit on line 32.

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

**Special Cases**

**If You Paid Both Property Taxes and Rent** You may claim both the renter's credit and the homeowner's credit. The total combined credits claimed on lines 20a and 20b (lines 8a and 8b on Form W-1-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 2012** Fill in on the appropriate line(s) the total rent that you paid in 2012 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 2012 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 2012.

For example, if you and two other persons rented an apartment and paid a total rent of \$3,000 in 2012, and you each paid \$1,000 of the rent, each could claim a credit based on \$1,000 of rent.

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

**Renter's School Property Tax Credit Table\***

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

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

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

<b>Renter's Worksheet</b>		
<i>(Complete only if Exception described above applies.)</i>		
1. Credit for rent with heat included (from Col. 1 of Table on page 12) . . . 1.	_____	.00
2. Credit for rent where heat not included (from Col. 2 of Table on page 12) . . . . . 2.	_____	.00
3. Add lines 1 and 2. Fill in on line 20a of Form 1A (line 8a of Form WI-Z)* . . . . . 3.	_____	.00
* Do not fill in more than \$300 (\$150 if married filing as head of household).		

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

**Step 1 Property Taxes Paid on Home in 2012** Fill in the amount of property taxes that you *paid* in 2012 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 2012.

Property taxes are further limited as follows:

- If you bought or sold your home during 2012, 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 2012, 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).
- If you, or you and your spouse, owned a home jointly with one or more other persons, you may only use that portion of the property taxes that reflects your percentage of ownership. For example, if you and another person (not your spouse) jointly owned a home on which taxes of \$1,500 were paid, each of you would claim a credit based on \$750 of taxes.

**Homeowner's School Property Tax Credit Table\***

If Property Taxes are:			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 11.

**Step 2** Use the Homeowner's School Property Tax Credit Table on page 13 to figure your credit. Fill in the amount of your credit on line 20b (line 8b on Form WI-Z).

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

■ **Line 21 (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 below to compute your working families tax credit.

<b>Working Families Tax Credit Worksheet</b>	
Do <b>not</b> 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. _____

- If the amount on line 12 of Form 1A (line 1 of Form WI-Z) is \$10,000 or more, leave line 21 blank (line 9 of Form WI-Z). You do not qualify for the working families tax credit.

**Married Filing a Joint Return**

- If the amount on line 12 of Form 1A (line 1 of Form WI-Z) is \$18,000 or less, your working families tax credit is equal to your tax. Fill in the amount from line 18 of Form 1A (line 7 of Form WI-Z) on line 21 of Form 1A (line 9 of Form WI-Z).
- If the amount on line 12 of Form 1A (line 1 of Form WI-Z) is more than \$18,000 but less than \$19,000, use the worksheet on this 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; and scholarship and fellowship income not reported on a W-2.

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

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

Did you make any taxable purchases from out-of-state firms during 2012 on which sales and use tax was not charged? If yes, you must report Wisconsin sales and use tax on these purchases on line 26 (line 13 of Form WI-Z) if they were stored, used, or consumed in Wisconsin. You must also report sales and use tax on taxable purchases from a retailer located in another country regardless of whether you were charged any tax for that country or any duty by the U.S. Customs Service.

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

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

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

Worksheet for Computing Wisconsin Sales and Use Tax. 1. Total purchases subject to Wisconsin sales and use tax... 2. Sales and use tax rate... 3. Amount of sales and use tax due...

Sales and Use Tax Rate Chart

In all Wisconsin counties except those shown in a through c below, the tax rate was 5.5% for all of 2012. a. If storage, use, or consumption in 2012 was in one of the following counties, the tax rate was 5.6%: Milwaukee, Ozaukee, Washington. b. If storage, use, or consumption in 2012 was in one of the following counties, the tax rate was 5.1%: Racine, Waukesha. c. If storage, use, or consumption in 2012 was in one of the following counties, the tax rate was 5%: Calumet, Menominee, Winnebago, Kewaunee, Outagamie, Manitowoc, Sheboygan.



If you do not include an amount on line 26 (line 13 of Form WI-Z), place a checkmark in the space provided to certify that you do not owe any sales or use tax. Only returns certified as "no use tax due" will be recognized as filing a sales/use tax return.

Line 27 Donations

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

Line 27a Endangered Resources Donation With your gift, the Endangered Resources Program works to protect and manage native plant and animal species, natural communities and other natural features. Gifts up to a predetermined amount will be matched by state general purpose revenue. Fill in the amount you want to donate on line 27a.

Line 27b Packers Football Stadium Donation Your Packer football stadium donation will be used for maintenance and operating costs of the professional football stadium in Green Bay. Fill in the amount you want to donate on line 27b.

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

Line 27d Veterans Trust Fund Donation Your donation to the Veterans Trust Fund will be used by the Wisconsin Department of Veterans Affairs for the benefit of veterans or their dependents. Fill in the amount you want to donate on line 27d.

Line 27e Multiple Sclerosis Donation Donations will be forwarded to the National Multiple Sclerosis Society to be distributed to entities located in Wisconsin that operate health-related programs for people in Wisconsin with multiple sclerosis. Fill in the amount you want to donate on line 27e.

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

Line 27g 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 27g.

**Line 27h Second Harvest/Feeding America** Your donation to the food banks supports efforts to feed the hungry and will be divided as follows: 65% to Feeding America Eastern Wisconsin (located in Milwaukee); 20% to Second Harvest Foodbank of Southern Wisconsin (located in Madison); and 15% to Feed My People (located in Eau Claire). The food banks provide food to food pantries, meal programs, shelters, and soup kitchens throughout the state. Fill in the amount you want to donate on line 27h.

**Line 27i Red Cross Wisconsin Disaster Relief** You may donate an amount to the American Red Cross for its Wisconsin Disaster Relief Fund. Fill in the amount you want to donate on line 27i.

**Line 27j Special Olympics** You may donate an amount to Special Olympics Wisconsin, Inc. Fill in the amount you want to donate on line 27j.

#### ■ Line 29 Wisconsin Income Tax Withheld

Add the **Wisconsin** income tax withheld shown on your withholding statements. Wisconsin tax withheld is shown in Box 17 of Form W-2 or Box 12 of Form 1099-R, but only if Wisconsin is the state identified in Box 15 of Form W-2 or Box 13 of Form 1099-R. Fill in the total on line 29. Enclose readable copies of your withholding statements. Enclose Form 1099-R only if Wisconsin income tax was withheld.

#### DO NOT:

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

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

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

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

#### ■ Line 30 2012 Estimated Tax Payments and Amount Applied from 2011 Return

Fill in any payments you made on your estimated Wisconsin income tax (Form 1-ES) for 2012. Include any overpayment from your 2011 return that you were allowed as credit to your 2012 Wisconsin estimated tax.

**Note**

**Check Your Estimated Tax Payments** Before filling in line 30, check the amount of your estimated tax payments on the department's website at <https://ww2.revenue.wi.gov/PaymentInquiry/request.html>. Processing

of your return will be delayed if there is a difference between the amount of estimated tax payments you claim and the amount the department has on record.

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

- any separate estimated tax payments made by each spouse,
- any joint estimated tax payments, and
- any overpayments from your 2011 returns that you and your spouse were allowed as credit to 2012 Wisconsin estimated tax.

Follow these instructions even if your spouse died in 2012 or in 2013 before filing a 2012 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 2012 and the name(s) and social security number(s) under which you made them.

#### ■ Line 31 Earned Income Credit

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

To claim the Wisconsin earned income credit, complete the following steps and fill in the required information in the spaces provided on line 31.

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

**Step 2** Fill in the **federal earned income credit** from your federal Form 1040A or 1040.

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

Number of qualifying children (see Step 1 above)	Fill in this percentage rate
1	4%
2	11%
3 or more	34%

**Step 4** Multiply the amount of your federal credit (Step 2) by the percentage determined in Step 3. Fill in the result on line 31. This is your Wisconsin credit.

**Note**

**Enclose With Your Return** Enclose a copy of your federal Schedule EIC with Form 1A. If you used a paid preparer to complete your federal return, also enclose federal Form 8867. Failure to provide this may delay your refund.



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

**Line 32 Homestead Credit**

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

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

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

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

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

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

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

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

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

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

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

### Exceptions

- **Married filing a joint return** If property is owned by an eligible veteran and 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 2012 you must request certification from the Wisconsin Department of Veterans Affairs indicating that you qualify for the credit. Use Form WDVA 2097 (which you can find in WDVA Brochure B0106) to submit your request, along with a copy of the veteran's DD Form 214 and Veterans Administration disability award letter and, if applicable, the veteran's death certificate, a marriage certificate, and a completed copy of Form WDVA 0001 (if the veteran never previously submitted one). The WDVA 0001 and the brochure are available from your county veterans service officer or on the Internet at [dva.state.wi.us](http://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 2012 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 2012, and a copy of the certification (if required) received from the Wisconsin Department of Veterans Affairs with your return.

### ■ Line 35 Amount You Overpaid

If line 34 is more than line 28, complete line 35 to determine the amount you overpaid.

**Note** If you were required to make estimated tax payments and you did not make such payments timely, you may owe what is called "underpayment interest." You may owe underpayment interest even if you are due a refund. Read the line 39 instructions to see if you owe underpayment interest. If you owe underpayment interest and you show an overpayment on line 35, reduce the amount on line 35 by the amount of underpayment interest on line 39.

### ■ Line 36 Refund

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

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

### ■ Line 37 Amount of Line 35 to be Applied to your 2013 Estimated Tax

Fill in on line 37 the amount, if any, of the overpayment on line 35 you want applied to your 2013 estimated tax.

### ■ Line 38 Amount You Owe

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

**Note**

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

**To Pay Online** Go to the department's website at <https://tap.revenue.wi.gov/pay>. This is a free service.

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

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

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

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

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

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

### ■ Line 39 Underpayment Interest

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

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

Underpayment interest applies if:

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

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

**Exceptions** You will not owe underpayment interest if your 2011 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 2011 and you were a Wisconsin resident for all of 2011, **or**
2. The amounts on lines 29 and 30 on your 2012 return are at least as much as the tax shown on your 2011 return. Your estimated tax payments for 2012 must have been made on time and for the required amount. This exception does not apply if you did not file a 2011 Wisconsin return.

The tax shown on your 2011 return is the amount on line 25 of 2011 Form 1A minus the amounts on lines 31, 32, and 33.

### Figuring Underpayment Interest

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

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



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

### ■ Third Party Designee

If you want to allow a tax preparer or tax preparation firm, family member, friend, or any other person you choose to discuss your 2012 tax return with the department, check “Yes” in the “Third Party Designee” area of your return. Also, fill in the designee’s name, phone number, and any five digits the designee chooses as a personal identification number (PIN).

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

- Give the department any information that is missing from your return,
- Call the department for information about the processing of your return or the status of your refund or payment(s), and
- Respond to certain department notices about math errors, offsets, and return preparation.

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

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2013 tax return. This is April 15, 2014, for most people.

### ■ Sign and Date Your Return

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

### ■ Enclosures

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

- Enclose a copy of each of your withholding statements.
- If you owe an amount, **paper clip** your payment to the front of Form 1A (unless paying by credit card or online).
- If you are filing under an extension, see *When to File/Extension of Time to File* on page 4 for items you must enclose.
- If you are claiming the earned income credit, enclose a copy of federal Schedule EIC with Form 1A. Also enclose federal Form 8867 if you used a paid preparer to complete your federal return.
- If you claimed homestead credit, paper clip Schedule H or H-EZ behind Form 1A.
- *Persons divorced after June 20, 1996, who compute a refund* – If your divorce decree apportions any tax liability owed to the department to your former spouse, enclose a copy of the decree with your Form 1A (or WI-Z). Fill in "04" in the Special Conditions box on page 1 of Forms 1A and WI-Z. This will prevent your refund from being applied against such tax liability.
- *Persons divorced who file a joint return* – If your divorce decree apportions any refund to you or your former spouse, or between you and your former spouse, the department will issue the refund to the person(s) to whom the refund is awarded under the terms of the divorce. Enclose a copy of the portion of your divorce decree that relates to the tax refund with your Form 1A (or WI-Z). Fill in "04" in the Special Conditions box on page 1 of Forms 1A and WI-Z.
- If you are filing federal Form 8379, *Injured Spouse Claim and Allocation*, enclose a copy with your Form 1A (or WI-Z). Fill in "05" in the Special Conditions box on page 1 of Forms 1A and WI-Z.

### ■ Where to File

Mail your return to the Wisconsin Department of Revenue:

If: ♦	Use this address ♦
<b>refund or no tax due</b>	PO Box 59 Madison WI 53785-0001
<b>tax is due</b>	PO Box 268 Madison WI 53790-0001
<b>homestead credit claimed</b>	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 1/4" 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.

### Penalties for Not Filing Returns or Filing Incorrect Returns

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

### **Note** Estimated Tax Payments Required for Next Year?

If your 2013 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 2013 in installments beginning April 15, 2013, using Wisconsin Form 1-ES, or
- Increase the amount of income tax withheld from your 2013 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 2013 and do not receive a form in the mail, go to the department's website at [revenue.wi.gov](http://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, 2012,
- A legal resident of Wisconsin for all of 2012,
- Not claimed as a dependent on anyone's 2012 tax return (unless you were 62 or older on December 31, 2012),
- Not living in tax-exempt public housing for all of 2012 (**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 2012.

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

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

### Internal Revenue Service Adjustments

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

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

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

### Amended Returns

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

**Note** You may be able to electronically file the Form 1X through the department's Wisconsin e-file application at [revenue.wi.gov](http://revenue.wi.gov) or through your software package.

### Armed Forces Personnel

If you were a Wisconsin resident on the date you entered military service, you remain a Wisconsin resident during your entire military career unless you take positive action to change your legal residence to another state. For more information, get Fact Sheet 1118, *Income Tax Information for Active Military Personnel*.

### Death of a Taxpayer

A return for a taxpayer who died in 2012 should be filed on the same form that would have been used if he or she had lived. Include only the income received by the taxpayer up to the date of death.

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

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

If you filed a return on behalf of a decedent and were issued a refund, but you are not able to cash the refund check, complete Form 804, *Claim for Decedent's Wisconsin Income Tax Refund*. Mail the completed form and refund check to the department.

If your spouse died during 2012 and you did not remarry in 2012, you can file a joint return. You can also file a joint return if your spouse died in 2013 before filing a 2012 return. A joint return should show your spouse's 2012 income before death and your income for all of 2012. Also write "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

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

If your spouse died before 2012 and you have not remarried, you must file as single or, if qualified, as head of household.

#### **Requesting Copies of Your Returns**

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

### **Servicio en Español**

Para ayuda gratuita para la declaración de sus impuestos y de el Crédito por Vivienda Familiar, llame al "211" para encontrar un sitio de Asistencia de Voluntarios para Impuestos (Volunteer Income Tax Assistance también conocido como VITA) cerca de usted. Muchos lugares ofrecen servicios en español.

Para respuestas a las preguntas sobre impuestos, por favor llame el Departamento de Impuestos al (608) 266-2772 para impuestos individuales y al (608) 266-2776 para impuestos de negocios. Oprima el "2" para ayuda en español.

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



## 2012 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 \$1,545. 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	1,618	1,539
28,600	28,700	1,624	1,545
28,700	28,800	1,631	1,552
28,800	28,900	1,637	1,558
28,900	29,000	1,644	1,565

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	<b>4,000</b>				<b>8,000</b>			
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	<b>5,000</b>				<b>9,000</b>			
<b>1,000</b>				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	<b>6,000</b>				<b>10,000</b>			
<b>2,000</b>				6,000	6,100	278	278	10,000	10,100	462	462
2,000	2,100	94	94	6,100	6,200	283	283	10,100	10,200	467	467
2,100	2,200	99	99	6,200	6,300	288	288	10,200	10,300	472	472
2,200	2,300	104	104	6,300	6,400	292	292	10,300	10,400	476	476
2,300	2,400	108	108	6,400	6,500	297	297	10,400	10,500	481	481
2,400	2,500	113	113	6,500	6,600	301	301	10,500	10,600	485	485
2,500	2,600	117	117	6,600	6,700	306	306	10,600	10,700	491	490
2,600	2,700	122	122	6,700	6,800	311	311	10,700	10,800	497	495
2,700	2,800	127	127	6,800	6,900	315	315	10,800	10,900	503	499
2,800	2,900	131	131	6,900	7,000	320	320	10,900	11,000	510	504
2,900	3,000	136	136	<b>7,000</b>				<b>11,000</b>			
<b>3,000</b>				7,000	7,100	324	324	11,000	11,100	516	508
3,000	3,100	140	140	7,100	7,200	329	329	11,100	11,200	522	513
3,100	3,200	145	145	7,200	7,300	334	334	11,200	11,300	528	518
3,200	3,300	150	150	7,300	7,400	338	338	11,300	11,400	534	522
3,300	3,400	154	154	7,400	7,500	343	343	11,400	11,500	540	527
3,400	3,500	159	159	7,500	7,600	347	347	11,500	11,600	546	531
3,500	3,600	163	163	7,600	7,700	352	352	11,600	11,700	553	536
3,600	3,700	168	168	7,700	7,800	357	357	11,700	11,800	559	541
3,700	3,800	173	173	7,800	7,900	361	361	11,800	11,900	565	545
3,800	3,900	177	177	7,900	8,000	366	366	11,900	12,000	571	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 –	
<b>12,000</b>				<b>18,000</b>				<b>24,000</b>			
12,000	12,100	577	554	18,000	18,100	946	892	24,000	24,100	1,325	1,261
12,100	12,200	583	559	18,100	18,200	952	898	24,100	24,200	1,332	1,267
12,200	12,300	590	564	18,200	18,300	959	904	24,200	24,300	1,338	1,273
12,300	12,400	596	568	18,300	18,400	965	910	24,300	24,400	1,345	1,279
12,400	12,500	602	573	18,400	18,500	971	916	24,400	24,500	1,351	1,285
12,500	12,600	608	577	18,500	18,600	977	922	24,500	24,600	1,358	1,291
12,600	12,700	614	582	18,600	18,700	983	929	24,600	24,700	1,364	1,298
12,700	12,800	620	587	18,700	18,800	989	935	24,700	24,800	1,371	1,304
12,800	12,900	626	591	18,800	18,900	995	941	24,800	24,900	1,377	1,310
12,900	13,000	633	596	18,900	19,000	1,002	947	24,900	25,000	1,384	1,316
<b>13,000</b>				<b>19,000</b>				<b>25,000</b>			
13,000	13,100	639	600	19,000	19,100	1,008	953	25,000	25,100	1,390	1,322
13,100	13,200	645	605	19,100	19,200	1,014	959	25,100	25,200	1,397	1,328
13,200	13,300	651	610	19,200	19,300	1,020	965	25,200	25,300	1,403	1,334
13,300	13,400	657	614	19,300	19,400	1,026	972	25,300	25,400	1,410	1,341
13,400	13,500	663	619	19,400	19,500	1,032	978	25,400	25,500	1,416	1,347
13,500	13,600	669	623	19,500	19,600	1,038	984	25,500	25,600	1,423	1,353
13,600	13,700	676	628	19,600	19,700	1,045	990	25,600	25,700	1,429	1,359
13,700	13,800	682	633	19,700	19,800	1,051	996	25,700	25,800	1,436	1,365
13,800	13,900	688	637	19,800	19,900	1,057	1,002	25,800	25,900	1,442	1,371
13,900	14,000	694	642	19,900	20,000	1,063	1,009	25,900	26,000	1,449	1,378
<b>14,000</b>				<b>20,000</b>				<b>26,000</b>			
14,000	14,100	700	646	20,000	20,100	1,069	1,015	26,000	26,100	1,455	1,384
14,100	14,200	706	652	20,100	20,200	1,075	1,021	26,100	26,200	1,462	1,390
14,200	14,300	713	658	20,200	20,300	1,082	1,027	26,200	26,300	1,468	1,396
14,300	14,400	719	664	20,300	20,400	1,088	1,033	26,300	26,400	1,475	1,402
14,400	14,500	725	670	20,400	20,500	1,094	1,039	26,400	26,500	1,481	1,408
14,500	14,600	731	676	20,500	20,600	1,100	1,045	26,500	26,600	1,488	1,414
14,600	14,700	737	683	20,600	20,700	1,106	1,052	26,600	26,700	1,494	1,421
14,700	14,800	743	689	20,700	20,800	1,112	1,058	26,700	26,800	1,501	1,427
14,800	14,900	749	695	20,800	20,900	1,118	1,064	26,800	26,900	1,507	1,433
14,900	15,000	756	701	20,900	21,000	1,125	1,070	26,900	27,000	1,514	1,439
<b>15,000</b>				<b>21,000</b>				<b>27,000</b>			
15,000	15,100	762	707	21,000	21,100	1,131	1,076	27,000	27,100	1,520	1,445
15,100	15,200	768	713	21,100	21,200	1,137	1,082	27,100	27,200	1,527	1,451
15,200	15,300	774	719	21,200	21,300	1,143	1,088	27,200	27,300	1,533	1,457
15,300	15,400	780	726	21,300	21,400	1,150	1,095	27,300	27,400	1,540	1,464
15,400	15,500	786	732	21,400	21,500	1,156	1,101	27,400	27,500	1,546	1,470
15,500	15,600	792	738	21,500	21,600	1,163	1,107	27,500	27,600	1,553	1,476
15,600	15,700	799	744	21,600	21,700	1,169	1,113	27,600	27,700	1,559	1,482
15,700	15,800	805	750	21,700	21,800	1,176	1,119	27,700	27,800	1,566	1,488
15,800	15,900	811	756	21,800	21,900	1,182	1,125	27,800	27,900	1,572	1,494
15,900	16,000	817	763	21,900	22,000	1,189	1,132	27,900	28,000	1,579	1,501
<b>16,000</b>				<b>22,000</b>				<b>28,000</b>			
16,000	16,100	823	769	22,000	22,100	1,195	1,138	28,000	28,100	1,585	1,507
16,100	16,200	829	775	22,100	22,200	1,202	1,144	28,100	28,200	1,592	1,513
16,200	16,300	836	781	22,200	22,300	1,208	1,150	28,200	28,300	1,598	1,519
16,300	16,400	842	787	22,300	22,400	1,215	1,156	28,300	28,400	1,605	1,526
16,400	16,500	848	793	22,400	22,500	1,221	1,162	28,400	28,500	1,611	1,532
16,500	16,600	854	799	22,500	22,600	1,228	1,168	28,500	28,600	1,618	1,539
16,600	16,700	860	806	22,600	22,700	1,234	1,175	28,600	28,700	1,624	1,545
16,700	16,800	866	812	22,700	22,800	1,241	1,181	28,700	28,800	1,631	1,552
16,800	16,900	872	818	22,800	22,900	1,247	1,187	28,800	28,900	1,637	1,558
16,900	17,000	879	824	22,900	23,000	1,254	1,193	28,900	29,000	1,644	1,565
<b>17,000</b>				<b>23,000</b>				<b>29,000</b>			
17,000	17,100	885	830	23,000	23,100	1,260	1,199	29,000	29,100	1,650	1,571
17,100	17,200	891	836	23,100	23,200	1,267	1,205	29,100	29,200	1,657	1,578
17,200	17,300	897	842	23,200	23,300	1,273	1,211	29,200	29,300	1,663	1,584
17,300	17,400	903	849	23,300	23,400	1,280	1,218	29,300	29,400	1,670	1,591
17,400	17,500	909	855	23,400	23,500	1,286	1,224	29,400	29,500	1,676	1,597
17,500	17,600	915	861	23,500	23,600	1,293	1,230	29,500	29,600	1,683	1,604
17,600	17,700	922	867	23,600	23,700	1,299	1,236	29,600	29,700	1,689	1,610
17,700	17,800	928	873	23,700	23,800	1,306	1,242	29,700	29,800	1,696	1,617
17,800	17,900	934	879	23,800	23,900	1,312	1,248	29,800	29,900	1,702	1,623
17,900	18,000	940	886	23,900	24,000	1,319	1,255	29,900	30,000	1,709	1,630

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 –	
<b>30,000</b>				<b>36,000</b>				<b>42,000</b>			
30,000	30,100	1,715	1,636	36,000	36,100	2,105	2,026	42,000	42,100	2,495	2,416
30,100	30,200	1,722	1,643	36,100	36,200	2,112	2,033	42,100	42,200	2,502	2,423
30,200	30,300	1,728	1,649	36,200	36,300	2,118	2,039	42,200	42,300	2,508	2,429
30,300	30,400	1,735	1,656	36,300	36,400	2,125	2,046	42,300	42,400	2,515	2,436
30,400	30,500	1,741	1,662	36,400	36,500	2,131	2,052	42,400	42,500	2,521	2,442
30,500	30,600	1,748	1,669	36,500	36,600	2,138	2,059	42,500	42,600	2,528	2,449
30,600	30,700	1,754	1,675	36,600	36,700	2,144	2,065	42,600	42,700	2,534	2,455
30,700	30,800	1,761	1,682	36,700	36,800	2,151	2,072	42,700	42,800	2,541	2,462
30,800	30,900	1,767	1,688	36,800	36,900	2,157	2,078	42,800	42,900	2,547	2,468
30,900	31,000	1,774	1,695	36,900	37,000	2,164	2,085	42,900	43,000	2,554	2,475
<b>31,000</b>				<b>37,000</b>				<b>43,000</b>			
31,000	31,100	1,780	1,701	37,000	37,100	2,170	2,091	43,000	43,100	2,560	2,481
31,100	31,200	1,787	1,708	37,100	37,200	2,177	2,098	43,100	43,200	2,567	2,488
31,200	31,300	1,793	1,714	37,200	37,300	2,183	2,104	43,200	43,300	2,573	2,494
31,300	31,400	1,800	1,721	37,300	37,400	2,190	2,111	43,300	43,400	2,580	2,501
31,400	31,500	1,806	1,727	37,400	37,500	2,196	2,117	43,400	43,500	2,586	2,507
31,500	31,600	1,813	1,734	37,500	37,600	2,203	2,124	43,500	43,600	2,593	2,514
31,600	31,700	1,819	1,740	37,600	37,700	2,209	2,130	43,600	43,700	2,599	2,520
31,700	31,800	1,826	1,747	37,700	37,800	2,216	2,137	43,700	43,800	2,606	2,527
31,800	31,900	1,832	1,753	37,800	37,900	2,222	2,143	43,800	43,900	2,612	2,533
31,900	32,000	1,839	1,760	37,900	38,000	2,229	2,150	43,900	44,000	2,619	2,540
<b>32,000</b>				<b>38,000</b>				<b>44,000</b>			
32,000	32,100	1,845	1,766	38,000	38,100	2,235	2,156	44,000	44,100	2,625	2,546
32,100	32,200	1,852	1,773	38,100	38,200	2,242	2,163	44,100	44,200	2,632	2,553
32,200	32,300	1,858	1,779	38,200	38,300	2,248	2,169	44,200	44,300	2,638	2,559
32,300	32,400	1,865	1,786	38,300	38,400	2,255	2,176	44,300	44,400	2,645	2,566
32,400	32,500	1,871	1,792	38,400	38,500	2,261	2,182	44,400	44,500	2,651	2,572
32,500	32,600	1,878	1,799	38,500	38,600	2,268	2,189	44,500	44,600	2,658	2,579
32,600	32,700	1,884	1,805	38,600	38,700	2,274	2,195	44,600	44,700	2,664	2,585
32,700	32,800	1,891	1,812	38,700	38,800	2,281	2,202	44,700	44,800	2,671	2,592
32,800	32,900	1,897	1,818	38,800	38,900	2,287	2,208	44,800	44,900	2,677	2,598
32,900	33,000	1,904	1,825	38,900	39,000	2,294	2,215	44,900	45,000	2,684	2,605
<b>33,000</b>				<b>39,000</b>				<b>45,000</b>			
33,000	33,100	1,910	1,831	39,000	39,100	2,300	2,221	45,000	45,100	2,690	2,611
33,100	33,200	1,917	1,838	39,100	39,200	2,307	2,228	45,100	45,200	2,697	2,618
33,200	33,300	1,923	1,844	39,200	39,300	2,313	2,234	45,200	45,300	2,703	2,624
33,300	33,400	1,930	1,851	39,300	39,400	2,320	2,241	45,300	45,400	2,710	2,631
33,400	33,500	1,936	1,857	39,400	39,500	2,326	2,247	45,400	45,500	2,716	2,637
33,500	33,600	1,943	1,864	39,500	39,600	2,333	2,254	45,500	45,600	2,723	2,644
33,600	33,700	1,949	1,870	39,600	39,700	2,339	2,260	45,600	45,700	2,729	2,650
33,700	33,800	1,956	1,877	39,700	39,800	2,346	2,267	45,700	45,800	2,736	2,657
33,800	33,900	1,962	1,883	39,800	39,900	2,352	2,273	45,800	45,900	2,742	2,663
33,900	34,000	1,969	1,890	39,900	40,000	2,359	2,280	45,900	46,000	2,749	2,670
<b>34,000</b>				<b>40,000</b>				<b>46,000</b>			
34,000	34,100	1,975	1,896	40,000	40,100	2,365	2,286	46,000	46,100	2,755	2,676
34,100	34,200	1,982	1,903	40,100	40,200	2,372	2,293	46,100	46,200	2,762	2,683
34,200	34,300	1,988	1,909	40,200	40,300	2,378	2,299	46,200	46,300	2,768	2,689
34,300	34,400	1,995	1,916	40,300	40,400	2,385	2,306	46,300	46,400	2,775	2,696
34,400	34,500	2,001	1,922	40,400	40,500	2,391	2,312	46,400	46,500	2,781	2,702
34,500	34,600	2,008	1,929	40,500	40,600	2,398	2,319	46,500	46,600	2,788	2,709
34,600	34,700	2,014	1,935	40,600	40,700	2,404	2,325	46,600	46,700	2,794	2,715
34,700	34,800	2,021	1,942	40,700	40,800	2,411	2,332	46,700	46,800	2,801	2,722
34,800	34,900	2,027	1,948	40,800	40,900	2,417	2,338	46,800	46,900	2,807	2,728
34,900	35,000	2,034	1,955	40,900	41,000	2,424	2,345	46,900	47,000	2,814	2,735
<b>35,000</b>				<b>41,000</b>				<b>47,000</b>			
35,000	35,100	2,040	1,961	41,000	41,100	2,430	2,351	47,000	47,100	2,820	2,741
35,100	35,200	2,047	1,968	41,100	41,200	2,437	2,358	47,100	47,200	2,827	2,748
35,200	35,300	2,053	1,974	41,200	41,300	2,443	2,364	47,200	47,300	2,833	2,754
35,300	35,400	2,060	1,981	41,300	41,400	2,450	2,371	47,300	47,400	2,840	2,761
35,400	35,500	2,066	1,987	41,400	41,500	2,456	2,377	47,400	47,500	2,846	2,767
35,500	35,600	2,073	1,994	41,500	41,600	2,463	2,384	47,500	47,600	2,853	2,774
35,600	35,700	2,079	2,000	41,600	41,700	2,469	2,390	47,600	47,700	2,859	2,780
35,700	35,800	2,086	2,007	41,700	41,800	2,476	2,397	47,700	47,800	2,866	2,787
35,800	35,900	2,092	2,013	41,800	41,900	2,482	2,403	47,800	47,900	2,872	2,793
35,900	36,000	2,099	2,020	41,900	42,000	2,489	2,410	47,900	48,000	2,879	2,800

continued on next page

If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly
		Your tax is –				Your tax is –				Your tax is –	
<b>48,000</b>				<b>54,000</b>				<b>60,000</b>			
48,000	48,100	2,885	2,806	54,000	54,100	3,275	3,196	60,000	60,100	3,665	3,586
48,100	48,200	2,892	2,813	54,100	54,200	3,282	3,203	60,100	60,200	3,672	3,593
48,200	48,300	2,898	2,819	54,200	54,300	3,288	3,209	60,200	60,300	3,678	3,599
48,300	48,400	2,905	2,826	54,300	54,400	3,295	3,216	60,300	60,400	3,685	3,606
48,400	48,500	2,911	2,832	54,400	54,500	3,301	3,222	60,400	60,500	3,691	3,612
48,500	48,600	2,918	2,839	54,500	54,600	3,308	3,229	60,500	60,600	3,698	3,619
48,600	48,700	2,924	2,845	54,600	54,700	3,314	3,235	60,600	60,700	3,704	3,625
48,700	48,800	2,931	2,852	54,700	54,800	3,321	3,242	60,700	60,800	3,711	3,632
48,800	48,900	2,937	2,858	54,800	54,900	3,327	3,248	60,800	60,900	3,717	3,638
48,900	49,000	2,944	2,865	54,900	55,000	3,334	3,255	60,900	61,000	3,724	3,645
<b>49,000</b>				<b>55,000</b>				<b>61,000</b>			
49,000	49,100	2,950	2,871	55,000	55,100	3,340	3,261	61,000	61,100	3,730	3,651
49,100	49,200	2,957	2,878	55,100	55,200	3,347	3,268	61,100	61,200	3,737	3,658
49,200	49,300	2,963	2,884	55,200	55,300	3,353	3,274	61,200	61,300	3,743	3,664
49,300	49,400	2,970	2,891	55,300	55,400	3,360	3,281	61,300	61,400	3,750	3,671
49,400	49,500	2,976	2,897	55,400	55,500	3,366	3,287	61,400	61,500	3,756	3,677
49,500	49,600	2,983	2,904	55,500	55,600	3,373	3,294	61,500	61,600	3,763	3,684
49,600	49,700	2,989	2,910	55,600	55,700	3,379	3,300	61,600	61,700	3,769	3,690
49,700	49,800	2,996	2,917	55,700	55,800	3,386	3,307	61,700	61,800	3,776	3,697
49,800	49,900	3,002	2,923	55,800	55,900	3,392	3,313	61,800	61,900	3,782	3,703
49,900	50,000	3,009	2,930	55,900	56,000	3,399	3,320	61,900	62,000	3,789	3,710
<b>50,000</b>				<b>56,000</b>				<b>62,000</b>			
50,000	50,100	3,015	2,936	56,000	56,100	3,405	3,326	62,000	62,100	3,795	3,716
50,100	50,200	3,022	2,943	56,100	56,200	3,412	3,333	62,100	62,200	3,802	3,723
50,200	50,300	3,028	2,949	56,200	56,300	3,418	3,339	62,200	62,300	3,808	3,729
50,300	50,400	3,035	2,956	56,300	56,400	3,425	3,346	62,300	62,400	3,815	3,736
50,400	50,500	3,041	2,962	56,400	56,500	3,431	3,352	62,400	62,500	3,821	3,742
50,500	50,600	3,048	2,969	56,500	56,600	3,438	3,359	62,500	62,600	3,828	3,749
50,600	50,700	3,054	2,975	56,600	56,700	3,444	3,365	62,600	62,700	3,834	3,755
50,700	50,800	3,061	2,982	56,700	56,800	3,451	3,372	62,700	62,800	3,841	3,762
50,800	50,900	3,067	2,988	56,800	56,900	3,457	3,378	62,800	62,900	3,847	3,768
50,900	51,000	3,074	2,995	56,900	57,000	3,464	3,385	62,900	63,000	3,854	3,775
<b>51,000</b>				<b>57,000</b>				<b>63,000</b>			
51,000	51,100	3,080	3,001	57,000	57,100	3,470	3,391	63,000	63,100	3,860	3,781
51,100	51,200	3,087	3,008	57,100	57,200	3,477	3,398	63,100	63,200	3,867	3,788
51,200	51,300	3,093	3,014	57,200	57,300	3,483	3,404	63,200	63,300	3,873	3,794
51,300	51,400	3,100	3,021	57,300	57,400	3,490	3,411	63,300	63,400	3,880	3,801
51,400	51,500	3,106	3,027	57,400	57,500	3,496	3,417	63,400	63,500	3,886	3,807
51,500	51,600	3,113	3,034	57,500	57,600	3,503	3,424	63,500	63,600	3,893	3,814
51,600	51,700	3,119	3,040	57,600	57,700	3,509	3,430	63,600	63,700	3,899	3,820
51,700	51,800	3,126	3,047	57,700	57,800	3,516	3,437	63,700	63,800	3,906	3,827
51,800	51,900	3,132	3,053	57,800	57,900	3,522	3,443	63,800	63,900	3,912	3,833
51,900	52,000	3,139	3,060	57,900	58,000	3,529	3,450	63,900	64,000	3,919	3,840
<b>52,000</b>				<b>58,000</b>				<b>64,000</b>			
52,000	52,100	3,145	3,066	58,000	58,100	3,535	3,456	64,000	64,100	3,925	3,846
52,100	52,200	3,152	3,073	58,100	58,200	3,542	3,463	64,100	64,200	3,932	3,853
52,200	52,300	3,158	3,079	58,200	58,300	3,548	3,469	64,200	64,300	3,938	3,859
52,300	52,400	3,165	3,086	58,300	58,400	3,555	3,476	64,300	64,400	3,945	3,866
52,400	52,500	3,171	3,092	58,400	58,500	3,561	3,482	64,400	64,500	3,951	3,872
52,500	52,600	3,178	3,099	58,500	58,600	3,568	3,489	64,500	64,600	3,958	3,879
52,600	52,700	3,184	3,105	58,600	58,700	3,574	3,495	64,600	64,700	3,964	3,885
52,700	52,800	3,191	3,112	58,700	58,800	3,581	3,502	64,700	64,800	3,971	3,892
52,800	52,900	3,197	3,118	58,800	58,900	3,587	3,508	64,800	64,900	3,977	3,898
52,900	53,000	3,204	3,125	58,900	59,000	3,594	3,515	64,900	65,000	3,984	3,905
<b>53,000</b>				<b>59,000</b>				<b>65,000</b>			
53,000	53,100	3,210	3,131	59,000	59,100	3,600	3,521	65,000	65,100	3,990	3,911
53,100	53,200	3,217	3,138	59,100	59,200	3,607	3,528	65,100	65,200	3,997	3,918
53,200	53,300	3,223	3,144	59,200	59,300	3,613	3,534	65,200	65,300	4,003	3,924
53,300	53,400	3,230	3,151	59,300	59,400	3,620	3,541	65,300	65,400	4,010	3,931
53,400	53,500	3,236	3,157	59,400	59,500	3,626	3,547	65,400	65,500	4,016	3,937
53,500	53,600	3,243	3,164	59,500	59,600	3,633	3,554	65,500	65,600	4,023	3,944
53,600	53,700	3,249	3,170	59,600	59,700	3,639	3,560	65,600	65,700	4,029	3,950
53,700	53,800	3,256	3,177	59,700	59,800	3,646	3,567	65,700	65,800	4,036	3,957
53,800	53,900	3,262	3,183	59,800	59,900	3,652	3,573	65,800	65,900	4,042	3,963
53,900	54,000	3,269	3,190	59,900	60,000	3,659	3,580	65,900	66,000	4,049	3,970

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 –	
<b>66,000</b>				<b>72,000</b>				<b>78,000</b>			
66,000	66,100	4,055	3,976	72,000	72,100	4,445	4,366	78,000	78,100	4,835	4,756
66,100	66,200	4,062	3,983	72,100	72,200	4,452	4,373	78,100	78,200	4,842	4,763
66,200	66,300	4,068	3,989	72,200	72,300	4,458	4,379	78,200	78,300	4,848	4,769
66,300	66,400	4,075	3,996	72,300	72,400	4,465	4,386	78,300	78,400	4,855	4,776
66,400	66,500	4,081	4,002	72,400	72,500	4,471	4,392	78,400	78,500	4,861	4,782
66,500	66,600	4,088	4,009	72,500	72,600	4,478	4,399	78,500	78,600	4,868	4,789
66,600	66,700	4,094	4,015	72,600	72,700	4,484	4,405	78,600	78,700	4,874	4,795
66,700	66,800	4,101	4,022	72,700	72,800	4,491	4,412	78,700	78,800	4,881	4,802
66,800	66,900	4,107	4,028	72,800	72,900	4,497	4,418	78,800	78,900	4,887	4,808
66,900	67,000	4,114	4,035	72,900	73,000	4,504	4,425	78,900	79,000	4,894	4,815
<b>67,000</b>				<b>73,000</b>				<b>79,000</b>			
67,000	67,100	4,120	4,041	73,000	73,100	4,510	4,431	79,000	79,100	4,900	4,821
67,100	67,200	4,127	4,048	73,100	73,200	4,517	4,438	79,100	79,200	4,907	4,828
67,200	67,300	4,133	4,054	73,200	73,300	4,523	4,444	79,200	79,300	4,913	4,834
67,300	67,400	4,140	4,061	73,300	73,400	4,530	4,451	79,300	79,400	4,920	4,841
67,400	67,500	4,146	4,067	73,400	73,500	4,536	4,457	79,400	79,500	4,926	4,847
67,500	67,600	4,153	4,074	73,500	73,600	4,543	4,464	79,500	79,600	4,933	4,854
67,600	67,700	4,159	4,080	73,600	73,700	4,549	4,470	79,600	79,700	4,939	4,860
67,700	67,800	4,166	4,087	73,700	73,800	4,556	4,477	79,700	79,800	4,946	4,867
67,800	67,900	4,172	4,093	73,800	73,900	4,562	4,483	79,800	79,900	4,952	4,873
67,900	68,000	4,179	4,100	73,900	74,000	4,569	4,490	79,900	80,000	4,959	4,880
<b>68,000</b>				<b>74,000</b>				<b>80,000</b>			
68,000	68,100	4,185	4,106	74,000	74,100	4,575	4,496	80,000	80,100	4,965	4,886
68,100	68,200	4,192	4,113	74,100	74,200	4,582	4,503	80,100	80,200	4,972	4,893
68,200	68,300	4,198	4,119	74,200	74,300	4,588	4,509	80,200	80,300	4,978	4,899
68,300	68,400	4,205	4,126	74,300	74,400	4,595	4,516	80,300	80,400	4,985	4,906
68,400	68,500	4,211	4,132	74,400	74,500	4,601	4,522	80,400	80,500	4,991	4,912
68,500	68,600	4,218	4,139	74,500	74,600	4,608	4,529	80,500	80,600	4,998	4,919
68,600	68,700	4,224	4,145	74,600	74,700	4,614	4,535	80,600	80,700	5,004	4,925
68,700	68,800	4,231	4,152	74,700	74,800	4,621	4,542	80,700	80,800	5,011	4,932
68,800	68,900	4,237	4,158	74,800	74,900	4,627	4,548	80,800	80,900	5,017	4,938
68,900	69,000	4,244	4,165	74,900	75,000	4,634	4,555	80,900	81,000	5,024	4,945
<b>69,000</b>				<b>75,000</b>				<b>81,000</b>			
69,000	69,100	4,250	4,171	75,000	75,100	4,640	4,561	81,000	81,100	5,030	4,951
69,100	69,200	4,257	4,178	75,100	75,200	4,647	4,568	81,100	81,200	5,037	4,958
69,200	69,300	4,263	4,184	75,200	75,300	4,653	4,574	81,200	81,300	5,043	4,964
69,300	69,400	4,270	4,191	75,300	75,400	4,660	4,581	81,300	81,400	5,050	4,971
69,400	69,500	4,276	4,197	75,400	75,500	4,666	4,587	81,400	81,500	5,056	4,977
69,500	69,600	4,283	4,204	75,500	75,600	4,673	4,594	81,500	81,600	5,063	4,984
69,600	69,700	4,289	4,210	75,600	75,700	4,679	4,600	81,600	81,700	5,069	4,990
69,700	69,800	4,296	4,217	75,700	75,800	4,686	4,607	81,700	81,800	5,076	4,997
69,800	69,900	4,302	4,223	75,800	75,900	4,692	4,613	81,800	81,900	5,082	5,003
69,900	70,000	4,309	4,230	75,900	76,000	4,699	4,620	81,900	82,000	5,089	5,010
<b>70,000</b>				<b>76,000</b>				<b>82,000</b>			
70,000	70,100	4,315	4,236	76,000	76,100	4,705	4,626	82,000	82,100	5,095	5,016
70,100	70,200	4,322	4,243	76,100	76,200	4,712	4,633	82,100	82,200	5,102	5,023
70,200	70,300	4,328	4,249	76,200	76,300	4,718	4,639	82,200	82,300	5,108	5,029
70,300	70,400	4,335	4,256	76,300	76,400	4,725	4,646	82,300	82,400	5,115	5,036
70,400	70,500	4,341	4,262	76,400	76,500	4,731	4,652	82,400	82,500	5,121	5,042
70,500	70,600	4,348	4,269	76,500	76,600	4,738	4,659	82,500	82,600	5,128	5,049
70,600	70,700	4,354	4,275	76,600	76,700	4,744	4,665	82,600	82,700	5,134	5,055
70,700	70,800	4,361	4,282	76,700	76,800	4,751	4,672	82,700	82,800	5,141	5,062
70,800	70,900	4,367	4,288	76,800	76,900	4,757	4,678	82,800	82,900	5,147	5,068
70,900	71,000	4,374	4,295	76,900	77,000	4,764	4,685	82,900	83,000	5,154	5,075
<b>71,000</b>				<b>77,000</b>				<b>83,000</b>			
71,000	71,100	4,380	4,301	77,000	77,100	4,770	4,691	83,000	83,100	5,160	5,081
71,100	71,200	4,387	4,308	77,100	77,200	4,777	4,698	83,100	83,200	5,167	5,088
71,200	71,300	4,393	4,314	77,200	77,300	4,783	4,704	83,200	83,300	5,173	5,094
71,300	71,400	4,400	4,321	77,300	77,400	4,790	4,711	83,300	83,400	5,180	5,101
71,400	71,500	4,406	4,327	77,400	77,500	4,796	4,717	83,400	83,500	5,186	5,107
71,500	71,600	4,413	4,334	77,500	77,600	4,803	4,724	83,500	83,600	5,193	5,114
71,600	71,700	4,419	4,340	77,600	77,700	4,809	4,730	83,600	83,700	5,199	5,120
71,700	71,800	4,426	4,347	77,700	77,800	4,816	4,737	83,700	83,800	5,206	5,127
71,800	71,900	4,432	4,353	77,800	77,900	4,822	4,743	83,800	83,900	5,212	5,133
71,900	72,000	4,439	4,360	77,900	78,000	4,829	4,750	83,900	84,000	5,219	5,140

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If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly
		Your tax is –				Your tax is –				Your tax is –	
<b>84,000</b>				<b>90,000</b>				<b>96,000</b>			
84,000	84,100	5,225	5,146	90,000	90,100	5,615	5,536	96,000	96,100	6,005	5,926
84,100	84,200	5,232	5,153	90,100	90,200	5,622	5,543	96,100	96,200	6,012	5,933
84,200	84,300	5,238	5,159	90,200	90,300	5,628	5,549	96,200	96,300	6,018	5,939
84,300	84,400	5,245	5,166	90,300	90,400	5,635	5,556	96,300	96,400	6,025	5,946
84,400	84,500	5,251	5,172	90,400	90,500	5,641	5,562	96,400	96,500	6,031	5,952
84,500	84,600	5,258	5,179	90,500	90,600	5,648	5,569	96,500	96,600	6,038	5,959
84,600	84,700	5,264	5,185	90,600	90,700	5,654	5,575	96,600	96,700	6,044	5,965
84,700	84,800	5,271	5,192	90,700	90,800	5,661	5,582	96,700	96,800	6,051	5,972
84,800	84,900	5,277	5,198	90,800	90,900	5,667	5,588	96,800	96,900	6,057	5,978
84,900	85,000	5,284	5,205	90,900	91,000	5,674	5,595	96,900	97,000	6,064	5,985
<b>85,000</b>				<b>91,000</b>				<b>97,000</b>			
85,000	85,100	5,290	5,211	91,000	91,100	5,680	5,601	97,000	97,100	6,070	5,991
85,100	85,200	5,297	5,218	91,100	91,200	5,687	5,608	97,100	97,200	6,077	5,998
85,200	85,300	5,303	5,224	91,200	91,300	5,693	5,614	97,200	97,300	6,083	6,004
85,300	85,400	5,310	5,231	91,300	91,400	5,700	5,621	97,300	97,400	6,090	6,011
85,400	85,500	5,316	5,237	91,400	91,500	5,706	5,627	97,400	97,500	6,096	6,017
85,500	85,600	5,323	5,244	91,500	91,600	5,713	5,634	97,500	97,600	6,103	6,024
85,600	85,700	5,329	5,250	91,600	91,700	5,719	5,640	97,600	97,700	6,109	6,030
85,700	85,800	5,336	5,257	91,700	91,800	5,726	5,647	97,700	97,800	6,116	6,037
85,800	85,900	5,342	5,263	91,800	91,900	5,732	5,653	97,800	97,900	6,122	6,043
85,900	86,000	5,349	5,270	91,900	92,000	5,739	5,660	97,900	98,000	6,129	6,050
<b>86,000</b>				<b>92,000</b>				<b>98,000</b>			
86,000	86,100	5,355	5,276	92,000	92,100	5,745	5,666	98,000	98,100	6,135	6,056
86,100	86,200	5,362	5,283	92,100	92,200	5,752	5,673	98,100	98,200	6,142	6,063
86,200	86,300	5,368	5,289	92,200	92,300	5,758	5,679	98,200	98,300	6,148	6,069
86,300	86,400	5,375	5,296	92,300	92,400	5,765	5,686	98,300	98,400	6,155	6,076
86,400	86,500	5,381	5,302	92,400	92,500	5,771	5,692	98,400	98,500	6,161	6,082
86,500	86,600	5,388	5,309	92,500	92,600	5,778	5,699	98,500	98,600	6,168	6,089
86,600	86,700	5,394	5,315	92,600	92,700	5,784	5,705	98,600	98,700	6,174	6,095
86,700	86,800	5,401	5,322	92,700	92,800	5,791	5,712	98,700	98,800	6,181	6,102
86,800	86,900	5,407	5,328	92,800	92,900	5,797	5,718	98,800	98,900	6,187	6,108
86,900	87,000	5,414	5,335	92,900	93,000	5,804	5,725	98,900	99,000	6,194	6,115
<b>87,000</b>				<b>93,000</b>				<b>99,000</b>			
87,000	87,100	5,420	5,341	93,000	93,100	5,810	5,731	99,000	99,100	6,200	6,121
87,100	87,200	5,427	5,348	93,100	93,200	5,817	5,738	99,100	99,200	6,207	6,128
87,200	87,300	5,433	5,354	93,200	93,300	5,823	5,744	99,200	99,300	6,213	6,134
87,300	87,400	5,440	5,361	93,300	93,400	5,830	5,751	99,300	99,400	6,220	6,141
87,400	87,500	5,446	5,367	93,400	93,500	5,836	5,757	99,400	99,500	6,226	6,147
87,500	87,600	5,453	5,374	93,500	93,600	5,843	5,764	99,500	99,600	6,233	6,154
87,600	87,700	5,459	5,380	93,600	93,700	5,849	5,770	99,600	99,700	6,239	6,160
87,700	87,800	5,466	5,387	93,700	93,800	5,856	5,777	99,700	99,800	6,246	6,167
87,800	87,900	5,472	5,393	93,800	93,900	5,862	5,783	99,800	99,900	6,252	6,173
87,900	88,000	5,479	5,400	93,900	94,000	5,869	5,790	99,900	100,000	6,259	6,180
<b>88,000</b>				<b>94,000</b>				<div style="border: 1px solid black; border-radius: 15px; padding: 10px; width: fit-content; margin: auto;"> <p><b>\$100,000 or over – use the Tax Computation Worksheet on page 30</b></p> </div>			
88,000	88,100	5,485	5,406	94,000	94,100	5,875	5,796				
88,100	88,200	5,492	5,413	94,100	94,200	5,882	5,803				
88,200	88,300	5,498	5,419	94,200	94,300	5,888	5,809				
88,300	88,400	5,505	5,426	94,300	94,400	5,895	5,816				
88,400	88,500	5,511	5,432	94,400	94,500	5,901	5,822				
88,500	88,600	5,518	5,439	94,500	94,600	5,908	5,829				
88,600	88,700	5,524	5,445	94,600	94,700	5,914	5,835				
88,700	88,800	5,531	5,452	94,700	94,800	5,921	5,842				
88,800	88,900	5,537	5,458	94,800	94,900	5,927	5,848				
88,900	89,000	5,544	5,465	94,900	95,000	5,934	5,855				
<b>89,000</b>				<b>95,000</b>							
89,000	89,100	5,550	5,471	95,000	95,100	5,940	5,861				
89,100	89,200	5,557	5,478	95,100	95,200	5,947	5,868				
89,200	89,300	5,563	5,484	95,200	95,300	5,953	5,874				
89,300	89,400	5,570	5,491	95,300	95,400	5,960	5,881				
89,400	89,500	5,576	5,497	95,400	95,500	5,966	5,887				
89,500	89,600	5,583	5,504	95,500	95,600	5,973	5,894				
89,600	89,700	5,589	5,510	95,600	95,700	5,979	5,900				
89,700	89,800	5,596	5,517	95,700	95,800	5,986	5,907				
89,800	89,900	5,602	5,523	95,800	95,900	5,992	5,913				
89,900	90,000	5,609	5,530	95,900	96,000	5,999	5,920				

## 2012 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 \$158,500	\$	x 6.5% (.065)	\$	\$ 237.79	\$
At least \$158,500 but less than \$232,660	\$	x 6.75% (.0675)	\$	\$ 634.04	\$
\$232,660 or over	\$	x 7.75% (.0775)	\$	\$2,960.64	\$

**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 \$211,330	\$	x 6.5% (.065)	\$	\$ 317.02	\$
At least \$211,330 but less than \$310,210	\$	x 6.75% (.0675)	\$	\$ 845.35	\$
\$310,210 or over	\$	x 7.75% (.0775)	\$	\$3,947.45	\$

## 2012 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–		
<b>0</b>	<b>14,000</b>	9,760	17,580	12,610	<b>38,000</b>	<b>38,500</b>	6,858	13,921	7,166
<b>14,000</b>	<b>14,500</b>	9,738	17,580	12,569	<b>38,500</b>	<b>39,000</b>	6,798	13,822	7,053
<b>14,500</b>	<b>15,000</b>	9,678	17,580	12,457	<b>39,000</b>	<b>39,500</b>	6,738	13,723	6,941
<b>15,000</b>	<b>15,500</b>	9,618	17,580	12,344	<b>39,500</b>	<b>40,000</b>	6,678	13,624	6,828
<b>15,500</b>	<b>16,000</b>	9,558	17,580	12,232	<b>40,000</b>	<b>40,500</b>	6,618	13,526	6,716
<b>16,000</b>	<b>16,500</b>	9,498	17,580	12,119	<b>40,500</b>	<b>41,000</b>	6,558	13,427	6,603
<b>16,500</b>	<b>17,000</b>	9,438	17,580	12,007	<b>41,000</b>	<b>41,500</b>	6,498	13,328	6,498
<b>17,000</b>	<b>17,500</b>	9,378	17,580	11,894	<b>41,500</b>	<b>42,000</b>	6,438	13,229	6,438
<b>17,500</b>	<b>18,000</b>	9,318	17,580	11,781	<b>42,000</b>	<b>42,500</b>	6,378	13,130	6,378
<b>18,000</b>	<b>18,500</b>	9,258	17,580	11,669	<b>42,500</b>	<b>43,000</b>	6,318	13,031	6,318
<b>18,500</b>	<b>19,000</b>	9,198	17,580	11,556	<b>43,000</b>	<b>43,500</b>	6,258	12,932	6,258
<b>19,000</b>	<b>19,500</b>	9,138	17,580	11,444	<b>43,500</b>	<b>44,000</b>	6,198	12,833	6,198
<b>19,500</b>	<b>20,000</b>	9,078	17,580	11,331	<b>44,000</b>	<b>44,500</b>	6,138	12,734	6,138
<b>20,000</b>	<b>20,500</b>	9,018	17,481	11,219	<b>44,500</b>	<b>45,000</b>	6,078	12,636	6,078
<b>20,500</b>	<b>21,000</b>	8,958	17,382	11,106	<b>45,000</b>	<b>45,500</b>	6,018	12,537	6,018
<b>21,000</b>	<b>21,500</b>	8,898	17,283	10,993	<b>45,500</b>	<b>46,000</b>	5,958	12,438	5,958
<b>21,500</b>	<b>22,000</b>	8,838	17,184	10,881	<b>46,000</b>	<b>46,500</b>	5,898	12,339	5,898
<b>22,000</b>	<b>22,500</b>	8,778	17,086	10,768	<b>46,500</b>	<b>47,000</b>	5,838	12,240	5,838
<b>22,500</b>	<b>23,000</b>	8,718	16,987	10,656	<b>47,000</b>	<b>47,500</b>	5,778	12,141	5,778
<b>23,000</b>	<b>23,500</b>	8,658	16,888	10,543	<b>47,500</b>	<b>48,000</b>	5,718	12,042	5,718
<b>23,500</b>	<b>24,000</b>	8,598	16,789	10,431	<b>48,000</b>	<b>48,500</b>	5,658	11,943	5,658
<b>24,000</b>	<b>24,500</b>	8,538	16,690	10,318	<b>48,500</b>	<b>49,000</b>	5,598	11,844	5,598
<b>24,500</b>	<b>25,000</b>	8,478	16,591	10,205	<b>49,000</b>	<b>49,500</b>	5,538	11,745	5,538
<b>25,000</b>	<b>25,500</b>	8,418	16,492	10,093	<b>49,500</b>	<b>50,000</b>	5,478	11,647	5,478
<b>25,500</b>	<b>26,000</b>	8,358	16,393	9,980	<b>50,000</b>	<b>50,500</b>	5,418	11,548	5,418
<b>26,000</b>	<b>26,500</b>	8,298	16,294	9,868	<b>50,500</b>	<b>51,000</b>	5,358	11,449	5,358
<b>26,500</b>	<b>27,000</b>	8,238	16,196	9,755	<b>51,000</b>	<b>51,500</b>	5,298	11,350	5,298
<b>27,000</b>	<b>27,500</b>	8,178	16,097	9,643	<b>51,500</b>	<b>52,000</b>	5,238	11,251	5,238
<b>27,500</b>	<b>28,000</b>	8,118	15,998	9,530	<b>52,000</b>	<b>52,500</b>	5,178	11,152	5,178
<b>28,000</b>	<b>28,500</b>	8,058	15,899	9,417	<b>52,500</b>	<b>53,000</b>	5,118	11,053	5,118
<b>28,500</b>	<b>29,000</b>	7,998	15,800	9,305	<b>53,000</b>	<b>53,500</b>	5,058	10,954	5,058
<b>29,000</b>	<b>29,500</b>	7,938	15,701	9,192	<b>53,500</b>	<b>54,000</b>	4,998	10,855	4,998
<b>29,500</b>	<b>30,000</b>	7,878	15,602	9,080	<b>54,000</b>	<b>54,500</b>	4,938	10,757	4,938
<b>30,000</b>	<b>30,500</b>	7,818	15,503	8,967	<b>54,500</b>	<b>55,000</b>	4,878	10,658	4,878
<b>30,500</b>	<b>31,000</b>	7,758	15,404	8,854	<b>55,000</b>	<b>55,500</b>	4,818	10,559	4,818
<b>31,000</b>	<b>31,500</b>	7,698	15,306	8,742	<b>55,500</b>	<b>56,000</b>	4,758	10,460	4,758
<b>31,500</b>	<b>32,000</b>	7,638	15,207	8,629	<b>56,000</b>	<b>56,500</b>	4,698	10,361	4,698
<b>32,000</b>	<b>32,500</b>	7,578	15,108	8,517	<b>56,500</b>	<b>57,000</b>	4,638	10,262	4,638
<b>32,500</b>	<b>33,000</b>	7,518	15,009	8,404	<b>57,000</b>	<b>57,500</b>	4,578	10,163	4,578
<b>33,000</b>	<b>33,500</b>	7,458	14,910	8,292	<b>57,500</b>	<b>58,000</b>	4,518	10,064	4,518
<b>33,500</b>	<b>34,000</b>	7,398	14,811	8,179	<b>58,000</b>	<b>58,500</b>	4,458	9,965	4,458
<b>34,000</b>	<b>34,500</b>	7,338	14,712	8,066	<b>58,500</b>	<b>59,000</b>	4,398	9,867	4,398
<b>34,500</b>	<b>35,000</b>	7,278	14,613	7,954	<b>59,000</b>	<b>59,500</b>	4,338	9,768	4,338
<b>35,000</b>	<b>35,500</b>	7,218	14,514	7,841	<b>59,500</b>	<b>60,000</b>	4,278	9,669	4,278
<b>35,500</b>	<b>36,000</b>	7,158	14,416	7,729	<b>60,000</b>	<b>60,500</b>	4,218	9,570	4,218
<b>36,000</b>	<b>36,500</b>	7,098	14,317	7,616	<b>60,500</b>	<b>61,000</b>	4,158	9,471	4,158
<b>36,500</b>	<b>37,000</b>	7,038	14,218	7,504	<b>61,000</b>	<b>61,500</b>	4,098	9,372	4,098
<b>37,000</b>	<b>37,500</b>	6,978	14,119	7,391	<b>61,500</b>	<b>62,000</b>	4,038	9,273	4,038
<b>37,500</b>	<b>38,000</b>	6,918	14,020	7,278	<b>62,000</b>	<b>62,500</b>	3,978	9,174	3,978

*continued on next page*

## 2012 Standard Deduction Table (continued from page 31)

If Wisconsin income (line 12 of Form 1A or line 1 of Form WI-Z) is –		And you are –			If Wisconsin income (line 12 of Form 1A or line 1 of Form WI-Z) is –		And you are –		
At least	But less than	Single	Married filing jointly	Head of Household	At least	But less than	Single	Married filing jointly	Head of Household
		Your standard deduction is–					Your standard deduction is–		
<b>62,500</b>	<b>63,000</b>	3,918	9,075	3,918	<b>87,000</b>	<b>87,500</b>	978	4,230	978
<b>63,000</b>	<b>63,500</b>	3,858	8,977	3,858	<b>87,500</b>	<b>88,000</b>	918	4,131	918
<b>63,500</b>	<b>64,000</b>	3,798	8,878	3,798	<b>88,000</b>	<b>88,500</b>	858	4,032	858
<b>64,000</b>	<b>64,500</b>	3,738	8,779	3,738	<b>88,500</b>	<b>89,000</b>	798	3,933	798
<b>64,500</b>	<b>65,000</b>	3,678	8,680	3,678	<b>89,000</b>	<b>89,500</b>	738	3,834	738
<b>65,000</b>	<b>65,500</b>	3,618	8,581	3,618	<b>89,500</b>	<b>90,000</b>	678	3,735	678
<b>65,500</b>	<b>66,000</b>	3,558	8,482	3,558	<b>90,000</b>	<b>90,500</b>	618	3,637	618
<b>66,000</b>	<b>66,500</b>	3,498	8,383	3,498	<b>90,500</b>	<b>91,000</b>	558	3,538	558
<b>66,500</b>	<b>67,000</b>	3,438	8,284	3,438	<b>91,000</b>	<b>91,500</b>	498	3,439	498
<b>67,000</b>	<b>67,500</b>	3,378	8,185	3,378	<b>91,500</b>	<b>92,000</b>	438	3,340	438
<b>67,500</b>	<b>68,000</b>	3,318	8,087	3,318	<b>92,000</b>	<b>92,500</b>	378	3,241	378
<b>68,000</b>	<b>68,500</b>	3,258	7,988	3,258	<b>92,500</b>	<b>93,000</b>	318	3,142	318
<b>68,500</b>	<b>69,000</b>	3,198	7,889	3,198	<b>93,000</b>	<b>93,500</b>	258	3,043	258
<b>69,000</b>	<b>69,500</b>	3,138	7,790	3,138	<b>93,500</b>	<b>94,000</b>	198	2,944	198
<b>69,500</b>	<b>70,000</b>	3,078	7,691	3,078	<b>94,000</b>	<b>94,500</b>	138	2,845	138
<b>70,000</b>	<b>70,500</b>	3,018	7,592	3,018	<b>94,500</b>	<b>95,000</b>	78	2,747	78
<b>70,500</b>	<b>71,000</b>	2,958	7,493	2,958	<b>95,000</b>	<b>95,500</b>	18	2,648	18
<b>71,000</b>	<b>71,500</b>	2,898	7,394	2,898	<b>95,500</b>	<b>96,000</b>	0	2,549	0
<b>71,500</b>	<b>72,000</b>	2,838	7,295	2,838	<b>96,000</b>	<b>96,500</b>	0	2,450	0
<b>72,000</b>	<b>72,500</b>	2,778	7,197	2,778	<b>96,500</b>	<b>97,000</b>	0	2,351	0
<b>72,500</b>	<b>73,000</b>	2,718	7,098	2,718	<b>97,000</b>	<b>97,500</b>	0	2,252	0
<b>73,000</b>	<b>73,500</b>	2,658	6,999	2,658	<b>97,500</b>	<b>98,000</b>	0	2,153	0
<b>73,500</b>	<b>74,000</b>	2,598	6,900	2,598	<b>98,000</b>	<b>98,500</b>	0	2,054	0
<b>74,000</b>	<b>74,500</b>	2,538	6,801	2,538	<b>98,500</b>	<b>99,000</b>	0	1,955	0
<b>74,500</b>	<b>75,000</b>	2,478	6,702	2,478	<b>99,000</b>	<b>99,500</b>	0	1,856	0
<b>75,000</b>	<b>75,500</b>	2,418	6,603	2,418	<b>99,500</b>	<b>100,000</b>	0	1,757	0
<b>75,500</b>	<b>76,000</b>	2,358	6,504	2,358	<b>100,000</b>	<b>100,500</b>	0	1,659	0
<b>76,000</b>	<b>76,500</b>	2,298	6,405	2,298	<b>100,500</b>	<b>101,000</b>	0	1,560	0
<b>76,500</b>	<b>77,000</b>	2,238	6,307	2,238	<b>101,000</b>	<b>101,500</b>	0	1,461	0
<b>77,000</b>	<b>77,500</b>	2,178	6,208	2,178	<b>101,500</b>	<b>102,000</b>	0	1,362	0
<b>77,500</b>	<b>78,000</b>	2,118	6,109	2,118	<b>102,000</b>	<b>102,500</b>	0	1,263	0
<b>78,000</b>	<b>78,500</b>	2,058	6,010	2,058	<b>102,500</b>	<b>103,000</b>	0	1,164	0
<b>78,500</b>	<b>79,000</b>	1,998	5,911	1,998	<b>103,000</b>	<b>103,500</b>	0	1,065	0
<b>79,000</b>	<b>79,500</b>	1,938	5,812	1,938	<b>103,500</b>	<b>104,000</b>	0	966	0
<b>79,500</b>	<b>80,000</b>	1,878	5,713	1,878	<b>104,000</b>	<b>104,500</b>	0	867	0
<b>80,000</b>	<b>80,500</b>	1,818	5,614	1,818	<b>104,500</b>	<b>105,000</b>	0	769	0
<b>80,500</b>	<b>81,000</b>	1,758	5,515	1,758	<b>105,000</b>	<b>105,500</b>	0	670	0
<b>81,000</b>	<b>81,500</b>	1,698	5,417	1,698	<b>105,500</b>	<b>106,000</b>	0	571	0
<b>81,500</b>	<b>82,000</b>	1,638	5,318	1,638	<b>106,000</b>	<b>106,500</b>	0	472	0
<b>82,000</b>	<b>82,500</b>	1,578	5,219	1,578	<b>106,500</b>	<b>107,000</b>	0	373	0
<b>82,500</b>	<b>83,000</b>	1,518	5,120	1,518	<b>107,000</b>	<b>107,500</b>	0	274	0
<b>83,000</b>	<b>83,500</b>	1,458	5,021	1,458	<b>107,500</b>	<b>108,000</b>	0	175	0
<b>83,500</b>	<b>84,000</b>	1,398	4,922	1,398	<b>108,000</b>	<b>108,500</b>	0	76	0
<b>84,000</b>	<b>84,500</b>	1,338	4,823	1,338	<b>108,500</b>	<b>108,637</b>	0	13	0
<b>84,500</b>	<b>85,000</b>	1,278	4,724	1,278	<b>108,637</b>	<b>or over</b>	0	0	0
<b>85,000</b>	<b>85,500</b>	1,218	4,625	1,218					
<b>85,500</b>	<b>86,000</b>	1,158	4,527	1,158					
<b>86,000</b>	<b>86,500</b>	1,098	4,428	1,098					
<b>86,500</b>	<b>87,000</b>	1,038	4,329	1,038					