

# 1

## Wisconsin Income Tax

### Form 1 Instructions

2010



FREE • ACCURATE • SECURE

To file your Wisconsin state tax return online, visit [revenue.wi.gov](http://revenue.wi.gov) and click **WI efile** to get started

FREE – file state tax returns at no charge

ACCURATE – fewer errors than paper

SECURE – safe and secure web site

*Get your refund within days with direct deposit*

[revenue.wi.gov](http://revenue.wi.gov)

### NEW IN 2010

#### Minnesota ended reciprocity agreement with Wisconsin:

- If you are a Wisconsin resident who worked in Minnesota, Minnesota income tax was withheld from your wages starting January 1, 2010.
- You will need to file income tax returns in both Minnesota and Wisconsin.
- You may file this form to claim a credit for your income taxes paid to Minnesota (*see page 27*).

**College savings programs:** a child does not have to be a dependent in order to deduct contributions to an EdVest or tomorrow's scholar® college savings accounts (*see page 18*).

**State election campaign fund and democracy trust fund:** the amount you may donate to this fund has increased to \$3 (*see page 8*).

**Business credits:** five new credits are available (*see pages 26, 27, 32*).

**Section 179 expense for farmers:** the maximum expense that may be claimed is \$25,000 (*see Schedule I on our web site at [revenue.wi.gov](http://revenue.wi.gov)*).

#### Need Help With Your Taxes?

You may be eligible for free tax help. See page 2 for places where someone can help you prepare your tax return and what to bring.

#### Para Asistencia Gratuita en Español

*Ver página 4*

#### Tax Returns Are Due:

**Monday**

**April 18, 2011**

*(date change because of federal holiday)*

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



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

### VITA and TCE locations:

- In Wisconsin, call 1-800-829-1040
- On the web, visit [www.revenue.wi.gov](http://www.revenue.wi.gov) and type "VITA sites" in the Search box
- Call the AARP at 1-888-227-7669
- Call "211" for local free tax sites

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

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

- Do not submit photocopies to the department. Photocopies can cause unreadable entries.

- Use BLACK INK. Pencils, colored ink, and markers do not scan well.

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>

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

- NEVER USE COMMAS OR DOLLAR SIGNS. They can be misread by scanners.
- Round off amounts to WHOLE DOLLARS – NO CENTS.
- Do not use parentheses ( ) for a negative number. Use a negative sign, -8300 rather than (8300).

• 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,

School property tax credit			
a Rent paid in 2010–heat included	<u>2345.00</u>	} Find credit from table page 24 . <b>22a</b>	<u>226.00</u>
Rent paid in 2010–heat not included	<u>5678.00</u>		
b Property taxes paid on home in 2010	<u>.00</u>	Find credit from table page 25 . <b>22b</b>	<u>.00</u>

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



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, 2010, <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 file 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, taxable 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 credit for itemized deductions, tax paid to another state, historic rehabilitation, venture capital, or repayment of income previously taxed <i>AND</i></li> <li>• Are not subject to a Wisconsin penalty on an IRA, qualified retirement plan, or Coverdell education or medical 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, tax paid to another state, historic rehabilitation, venture capital, or repayment of income previously taxed <i>OR</i></li> <li>• Are subject to a Wisconsin penalty on an IRA, qualified retirement plan, or Coverdell education or medical 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> <hr/> <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>

### Servicio en Español

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

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

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

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

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

**Who Must File**

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

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

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

**Other Filing Requirements**

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



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

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

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

**Who Should File**

Even if you do not have to file, you should file to get a refund if:

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

**E-Filing (Electronic Filing)**

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

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

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

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

**When to File/Extension of Time to File**

Your return is due April 18, 2011.

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

*How to get an extension* You do *not* need to submit a request for an extension to the department prior to the time you file your Wisconsin return. When you file your Form 1 enclose either:

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

**Note** You will owe interest on any tax that you have not paid by April 18, 2011. This applies even though you may have an extension of time to file. If you do not file your return by April 18, 2011, or during an extension period, you are subject to

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

If you were a farmer or fisher and you did not make estimated tax payments, you must file your return and pay any tax due by March 1, 2011, to avoid paying interest for underpayment of estimated tax. Farmers and fishers are individuals who earn at least two-thirds of their gross income (gross income of both spouses if married filing a joint return) from farming or fishing.

**Special Conditions** A “Special Conditions” section is located to the right of the Filing Status section on page 1 of Form 1. 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 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, or publications at any of the following Department of Revenue offices:

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

#### Madison –

Customer assistance:

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

Forms requests:

phone: (608) 266-1961  
web site: [www.revenue.wi.gov](http://www.revenue.wi.gov)

#### Milwaukee –

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

#### Appleton –

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

#### Eau Claire –

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

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

**Internet Address** You can access the department’s web site 24 hours a day, seven days a week, at [www.revenue.wi.gov](http://www.revenue.wi.gov). From this web site, you can:

- Complete electronic forms and submit them for free
- Download forms, schedules, instructions, and publications
- View answers to frequently asked questions
- E-mail us comments or request help
- File your return electronically

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

### Informational Publications Available

Following is a list of some of the department publications. These publications give detailed information on specific areas of Wisconsin tax law. You can get these publications from any department office or from our Internet web site.

#### Number and Title

- |     |  |
|-----|--|
| 102 | Wisconsin Tax Treatment of Tax-Option (S) Corporations and Their Shareholders            |
| 103 | Reporting Capital Gains and Losses for Wisconsin   |
| 104 | Wisconsin Taxation of Military Personnel   |
| 106 | Wisconsin Tax Information for Retirees   |
| 109 | Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 2010 |
| 111 | How to Get a Private Letter Ruling From the Wisconsin Department of Revenue              |
| 113 | Federal and Wisconsin Income Tax Reporting Under the Marital Property Act                |
| 114 | Wisconsin Taxpayer Bill of Rights  |
| 117 | Guide to Wisconsin Information Returns   |
| 120 | Net Operating Losses for Individuals, Estates, and Trusts                                |
| 121 | Reciprocity  |
| 122 | Tax Information for Part-Year Residents and Nonresidents                                 |
| 125 | Credit for Tax Paid to Another State   |
| 126 | How Your Retirement Benefits Are Taxed   |
| 205 | Use Tax Information for Individuals  |
| 400 | Wisconsin’s Recycling Surcharge  |
| 405 | Wisconsin Taxation of Native Americans   |
| 503 | Wisconsin Farmland Preservation Credit   |
| 600 | Wisconsin Taxation of Lottery Winnings   |
| 601 | Wisconsin Taxation of Pari-Mutuel Wager Winnings   |

## Questions About Refunds –

### Call:

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

### Visit our Web Site at:

[www.revenue.wi.gov](http://www.revenue.wi.gov)

If you need to contact us about your refund, please wait at least 10 weeks after filing your Form 1. Refund information may not be available until that time.

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

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

You may also get information on your refund using our secure Internet web site at [www.revenue.wi.gov](http://www.revenue.wi.gov).

## Nine Steps To Filing Your Return

- 1 Get all of your records together** Make sure that you have all of your income and expense records so you can fill in your return correctly. This includes wage statements and interest and dividend statements.
- 2 Decide if you will e-file or paper-file your return** See “E-Filing” on page 5 for the benefits of e-filing. If you decide to e-file, follow the instructions provided in the software you use. If you decide to paper-file, continue with Steps 3 through 9 below.
- 3 Fill in your federal return** Before completing Wisconsin Form 1, first fill in your federal return and its supporting schedules. If you are not required to file a federal return, list the sources and amounts of your income and your deductions on a separate sheet.
- 4 Fill in your Wisconsin return** Follow the line instructions as you fill in your return.
- 5 Sign your Wisconsin return** A joint return must be signed by both spouses.
- 6 Check over your Wisconsin return** Check the following items on your return carefully. The processing of your Form 1 may be delayed for:
  - missing wage statements,
  - missing signature,
  - missing copy of your federal return (a copy of your federal return must be enclosed with your Wisconsin return),
  - incomplete or missing renter’s or homeowner’s information (if school property tax credit claimed),
  - incomplete schedules for the itemized deduction and married couple credits (if credit claimed), or
  - missing list of sources and amounts of income if not required to file a federal return.
- 7 Assemble your return** See page 34 for information on how to assemble your return. Do **not** staple your return. Stapling your return may delay processing.
- 8 Mail your return** Mail your return and all required enclosures to the appropriate address listed on page 35 under “Where to File.” Be sure to put sufficient postage on the envelope.
- 9 Keep a copy of your return.**

## Line Instructions

Before completing Form 1, first fill in your federal return and its supporting attachments. If you are not required to file a federal return, list the sources and amounts of your income and deductions on a separate sheet and include it with your Form 1.

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

**Note** Use black ink to complete the copy of Form 1 that you submit to the department. Do not use pencil or red ink.

■ **Period Covered** File your 2010 return for calendar year 2010 and fiscal years that begin in 2010. For a fiscal year, a 52-53 week period, or a short-period return, fill in the taxable year beginning and ending dates in the taxable year space at the top of the form. If your return is for a fiscal year, a 52-53 week period, or a short-period, also fill in “11” in the Special Conditions box located to the right of the Filing Status section on page 1 of Form 1.

■ **Social Security Number** Fill in your social security number. You must also fill in your spouse’s social security number if you are married filing a joint return or married filing a separate return (including married filing as head of household).

■ **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 legal name (even if your spouse did not have any income). If you filed a joint return for 2009 and you are filing a joint return for 2010 with the same spouse, be sure to enter your names and social security numbers in the same order as on your 2009 return.

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

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

**Note** If you became divorced during 2010 or are married and will file a separate return (including a married person filing as head of household), you should get Publication 109, *Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 2010*, for information on what income you must report.

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

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

**Married filing joint return** Most married couples will pay less tax if they file a joint return. You may check “married filing joint return” if **any** of the following is true:

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

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

A husband and wife may file a joint return even if only one had income or if they did not live together all year. However, both spouses must sign the return. If you file a joint return, you may not, after the due date for filing that return, amend it to file as married filing separately. A joint return cannot be filed if you and your spouse have different tax years.

If you file a joint return, both you and your spouse are responsible for any tax due on the return. This means that if one spouse does not pay the tax due, the other may have to.

**Married filing separate return** If you file separate returns, you will usually pay more state tax than if you file a joint return. Your tax may be higher on separate returns because:

- You cannot take the married couple credit.
- If you lived with your spouse at any time in 2010, a greater amount of any unemployment compensation that you received may be taxable.
- You will not qualify for the disability income exclusion.
- You will not qualify for the earned income credit.

**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) can use this filing status. Certain married persons who lived apart from their spouse for the last 6 months of 2010 who paid over half the cost of keeping up a home that was the main

home of their child, stepchild, or foster child for more than half of 2010 may be able to use this status.

**Note** If you are married and qualify to file as head of household, be sure to check both “head of household” filing status and “married” on the same line next to the arrow. Also fill in your spouse’s name and social security number in the spaces provided.

If you do not have to file a federal return, contact any Department of Revenue 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.

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

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

■ **School District Number** See the list of school district numbers on page 37. Fill in the number of the school district in which you lived on December 31, 2010.

**Note** ■ **Special Conditions** Below is a list of the special condition codes that you may need to enter in the special conditions box on Form 1. 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 6)
- 02 Extension – Combat zone (page 6)
- 03 Extension – Federally declared disaster (page 6)
- 04 Divorce decree (page 34)
- 05 Injured spouse (page 35)
- 06 Single decedent or husband if joint return (page 36)
- 07 Wife deceased if joint return (page 36)
- 08 Both taxpayers deceased (page 36)
- 10 Form I-804 attached (page 36)
- 11 Fiscal filer (page 7)
- 16 Schedule RT attached (page 20)
- 99 Multiple special conditions

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

**Note** ■ **Rounding Off to Whole Dollars** The form has preprinted zeros in the place used to enter cents. All amounts filled in the form should be rounded to the nearest dollar. Drop amounts under 50¢ and increase amounts from 50¢ to 99¢ 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 Federal Adjusted Gross Income

Fill in your federal adjusted gross income from:

- line 37 of your federal Form 1040,
- line 21 of federal Form 1040A, or
- line 4 of federal Form 1040EZ.

**Exception** The federal adjusted gross income that you fill in on line 1 may not be the same as the amount reported as adjusted gross income on your federal Form 1040. Differences may occur because Wisconsin uses the provisions of federal law amended to December 31, 2008, with certain exceptions. Laws enacted after December 31, 2008, may not be used for Wisconsin.

A comprehensive list of provisions of federal law that may not be used for Wisconsin for 2010 can be found in the instructions for Wisconsin Schedule I. Following is a partial list of the items that may affect the largest number of taxpayers.

- Bonus depreciation
- Increase in sec. 179 expensing.
- Deduction for health savings accounts and related items.
- Medical benefits for adult children.

If any provision of federal law which does not apply for Wisconsin purposes affects your federal adjusted gross income, you must complete Wisconsin Schedule I and enclose it with your Form 1. The amount you fill in on line 1 of Form 1 (and amounts filled in on Schedule 1 on page 4 of Form 1) should be the revised amount determined on Schedule I.

If Schedule I adjustments in a prior year affect income or expense items in 2010 (e.g., the special 30% or 50% bonus depreciation could not be claimed for Wisconsin purposes), you must also make adjustments on Schedule I for 2010.

You may also be required to complete Schedule I if you sold assets during 2010, and the gain or loss from the sale is different for Wisconsin and federal purposes due to Schedule I adjustments made in a prior year. This would occur, for example, if different rates of depreciation were allowed for Wisconsin and federal purposes. See the instructions for Schedule I for more information.

### ■ Line 2 State and Municipal Interest

Fill in the amount of interest you received from state and municipal bonds. This will generally be the amount shown on line 8b of your federal Form 1040 or 1040A or the amount identified as tax-exempt interest on line 2 of Form 1040EZ. (If you were required for federal purposes to allocate expenses to this income, reduce the amount to be filled in by such expenses.)

**Exception** If you received interest income which is exempt for state and federal tax purposes, do not include this interest

*Line 2 instructions – continued*

income on line 2. Interest income which is exempt for federal and Wisconsin tax purposes includes interest from:

- (1) public housing authority or 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 on or after December 11, 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 IRC,
- (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, or the Northern Mariana Islands, or, for bonds issued after October 16, 2004, the Government of American Samoa,
- (11) local cultural arts district bonds,
- (12) Wisconsin professional football stadium bonds,
- (13) Wisconsin Aerospace Authority bonds,
- (14) bonds issued on or after October 27, 2007, by the Wisconsin Health and Education Facilities Authority to fund acquisition of information technology hardware or software,
- (15) Southeastern Regional Transit Authority bonds, and
- (16) conduit revenue bonds issued by a commission created under sec. 66.0304, Wis. Stats., and (a) the bonds are used to fund multifamily affordable housing or elderly housing projects in Wisconsin and the Wisconsin Housing and Economic Development Authority has the authority to issue its bonds or notes for the project being funded, (b) the bonds are used by a health facility to fund the acquisition of information technology hardware or software and the Wisconsin Health and Educational Facilities Authority has the authority to issue its bonds or notes for the project being funded, or (c) the bonds are issued to fund a redevelopment project or a housing project in Wisconsin and the authority exists for bonds or notes to be issued by a housing authority, redevelopment authority, or community development authority.

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

**Line 3 Capital Gain / Loss Addition**

If your federal adjusted gross income includes capital gains and/or losses (see line 13, Form 1040), you must complete Schedule WD.

Schedule WD determines whether any capital gain/loss addition must be reported on line 3. For example, after completing Schedule WD, you may be required to include an amount as an addition to income on line 3 because Wisconsin law limits the deduction for a net capital loss to \$500.

**Note** If the only amount reported on line 13 of Form 1040 (line 10 of Form 1040A) is a capital gain distribution from a mutual fund or real estate investment trust and you have no Wisconsin capital loss carryover, do not complete line 3. See line 10 instructions.

**Line 4 Other Additions**

*Note*

Fill in the code number and amount of any of the additions described below that apply to you. The code number is printed to the left of the various additions. For example, if you are making an addition for a federal net operating loss carryover, you would fill in the number 02 in the code number space \_\_\_\_\_, and fill in the amount of your federal net operating loss carryover on the line next to the code number space. Also, fill in the total of all your additions on line 4.

Line 4 of Form 1 has space to fill in five additions to income. If you have more than five additions, fill in the code numbers and amounts for four of the additions. List the code numbers and amounts of all remaining additions on a separate schedule. In the fifth entry space by line 4, fill in code number 99 and the total amount of the remaining additions. Enclose the schedule listing the remaining additions with your Form 1.

**Note** See Additions To or Subtractions From Income on page 21 for information on other items which may have to be included on line 4.

**01 Farm Losses** An addition may be required if farm losses were deducted on your federal tax return and you were *not* actively engaged in the farming operations that produced those losses.

To be “actively engaged in farming” with respect to a farming operation, you must make a significant contribution of (1) capital, equipment, or land, or a combination of capital, equipment, or land; and (2) active personal labor or active personal management, or a combination of both.

Factors you must take into consideration in determining if you contribute a significant amount of active personal labor or active personal management include:

- The type of crops and livestock produced;
- The normal and customary farming practices of the area; and
- The total amount of labor and management which is necessary for such a farming operation in the area.

In order to be considered to be actively engaged in a farming operation, you must have (1) a share of the profits or losses from the farming operation which is commensurate with your contributions to the operation, and (2) contributions to the farming operation which are at risk.

Your combined net losses from farming operations in which you are not actively engaged in farming are limited if your nonfarm Wisconsin adjusted gross income is more than \$55,000 (\$27,500 if married filing separately).

To figure your combined net losses from farming operations, add together any losses you have from farming operations in which you were not actively engaged (for example, these could be losses from a farm partnership or tax-option (S) corporation). Do not reduce these losses by any net farm gains. If the total of these losses is more than the maximum allowable loss shown in the tables below, include the excess on line 4.

**Example** A single taxpayer reports a loss of \$25,000 on Schedule E from a farm partnership (the taxpayer is not actively engaged in this farming operation), and a profit of \$5,000 from the rental of farmland. The taxpayer’s nonfarm Wisconsin adjusted gross income is \$60,000. Therefore, only \$20,000 of the \$25,000 farm loss may be deducted. The taxpayer must fill in code 01 and \$5,000 in the space provided on line 4.

Nonfarm Wisconsin Adjusted Gross Income		Maximum Allowable Loss
More Than	But Not More Than	
\$ 0	\$ 55,000	Full Amount
55,000	75,000	\$20,000
75,000	100,000	17,500
100,000	150,000	15,000
150,000	200,000	12,500
200,000	250,000	10,000
250,000	300,000	7,500
300,000	600,000	5,000
600,000		No Loss

Nonfarm Wisconsin Adjusted Gross Income		Maximum Allowable Loss
More Than	But Not More Than	
\$ 0	\$ 27,500	Full Amount
27,500	37,500	\$10,000
37,500	50,000	8,750
50,000	75,000	7,500
75,000	100,000	6,250
100,000	125,000	5,000
125,000	150,000	3,750
150,000	300,000	2,500
300,000		No Loss

Line 4 instructions – continued

**02 Federal Net Operating Loss Carryover** Fill in any amount deducted as a federal net operating loss carryover. (See the instructions for line 11, Item 10, for information about the Wisconsin net operating loss carryforward.)

**03 Income (Lump-Sum Distributions) Reported on Federal Form 4972** Income from a lump-sum distribution is taxable to Wisconsin. If you reported a lump-sum distribution on federal Form 4972, you must also include the distribution in Wisconsin income. Fill in the total of (1) the capital gain part of the lump-sum distribution from line 6 of Form 4972 and (2) the taxable amount from line 10 of Form 4972. You may reduce this amount by any federal estate tax on line 18 of Form 4972.

**CAUTION** If the amount on line 10 of Form 4972 was computed using the rules for multiple recipients of a lump-sum distribution, include only your share of the taxable amount on line 10 less your share of any federal estate tax attributable to the lump-sum distribution on line 18.

**Note** No portion of a lump-sum distribution may be reported as a capital gain on Wisconsin Schedule WD.

**04 Farmland Preservation Credit and Farmland Tax Relief Credit** The total amount of farmland preservation credit and farmland tax relief credit you received during 2010 must be reported as income. Fill in as an addition any portion of your farmland preservation credit and farmland tax relief credit which was not included as income on your federal tax return.

**05 Development Zones Credit and Technology Zone Credit** Fill in the amount of your development zones credit from Wisconsin Schedule DC and your technology zone credit from Schedule TC that you computed for 2010. The amount of your credit is income and must be reported on your Wisconsin Form 1. This is true even if you cannot take the full credit this year and must carry part of it forward. (**Note** Do not include on line 4 any credit passed through to you from a partnership, limited liability company, or tax-option (S) corporation. These will be accounted for when you make the adjustment described in Items 51 and 52 on page 21.)

**06 Excess Distribution From a Passive Foreign Investment Company** Fill in the excess distribution from a passive foreign investment company that was not included in federal adjusted gross income (see federal Form 8621 or 8621-A).

**07 Enterprise Zone Jobs Credit** Fill in the amount of enterprise zone jobs credit you computed for 2010. The amount of your credit is income and must be reported on Form 1. (**Note** Do not include on line 4 any credit passed through to you from a partnership, limited liability company, or tax-option (S) corporation. This will be accounted for when you make the adjustment described in Items 51 and 52 on page 21.)

**08 Dairy and Livestock Farm Investment Credit** Fill in the amount of dairy and livestock farm investment credit

Line 4 instructions – continued

you computed for 2010. The amount of your credit is income and must be reported on Form 1. This is true even if you cannot take the full credit this year and must carry part of it forward. (**Note** Do not include on line 4 any credit passed through to you from a partnership, limited liability company, or tax-option (S) corporation. This will be accounted for when you make the adjustment described in Items 51 and 52 on page 21.)

**09 Dairy Manufacturing Facility Investment Credit** Fill in the amount of dairy manufacturing facility investment credit you computed for 2010. The amount of your credit is income and must be reported on Form 1. (**Note** Do not include on line 4 any credit passed through to you from a partnership, limited liability company, or tax-option (S) corporation. This will be accounted for when you make the adjustment described in Items 51 and 52 on page 21.)

**10 Internet Equipment Credit** Fill in the amount of Internet equipment credit you computed for 2010. The amount of your credit is income and must be reported on Form 1. This is true even if you cannot take the full credit this year and must carry part of it forward. (**Note** Do not include on line 4 any credit passed through to you from a partnership, limited liability company, or tax-option (S) corporation. This will be accounted for when you make the adjustment described in Items 51 and 52 on page 21.)

**11 Film Production Company Investment Credit** Fill in the amount of film production company investment credit computed for 2010. The amount of your credit is income and must be reported on Form 1. (**Note** Do not include on line 4 any credit passed through to you from a partnership, limited liability company, or tax-option (S) corporation. These will be accounted for when you make the adjustment described in Items 51 and 52 on page 21.)

**12 Film Production Services Credit** Fill in the amount of film production services credit computed for 2010. The amount of your credit is income and must be reported on Form 1. (**Note** Do not include on line 4 any credit passed through to you from a partnership, limited liability company, or tax-option (S) corporation. These will be accounted for when you make the adjustment described in Items 51 and 52 on page 21.)

**13 Manufacturing Investment Credit** Fill in the amount of manufacturing investment credit computed for 2010. The amount of your credit is income and must be reported on Form 1. This is true even if you cannot take the full credit this year and must carry part of it forward. (**Note** Do not include on line 4 any credit passed through to you from a partnership, limited liability company, or tax-option (S) corporation. These will be accounted for when you make the adjustment described in Items 51 and 52 on page 21.)

**14 Ethanol and Biodiesel Fuel Pump Credit** Fill in the amount of ethanol and biodiesel fuel pump credit computed for 2010. The amount of your credit is income and must be reported on Form 1. This is true even if you cannot take the full credit this year and must carry part of it forward.

Line 4 instructions – continued

(**Note** Do not include on line 4 any credit passed through to you from a partnership, limited liability company, or tax-option (S) corporation. These will be accounted for when you make the adjustment described in Items 51 and 52 on page 21.)

**15 Expenses Paid to Related Entities** Fill in the amount deducted or excluded from your federal income for interest, rental expenses, intangible expenses, and management fees paid, accrued, or incurred to a related entity (person or business entity). *You must make this addition even though you may be eligible for a deduction for these expenses.* If you are eligible for a deduction, you may then make a subtraction for the amount that qualifies (see Item 21 on page 20).

**16 Amounts Not Deductible for Wisconsin** Fill in any amount deducted in computing your federal adjusted gross income that is not allowed as a deduction for Wisconsin. Enclose an explanation of the additions you are including using code 16.

**Example** You deducted a passive activity loss on your federal return for losses incurred when you were a resident of another state. The passive activity losses were not allocable to Wisconsin. The passive activity losses are not deductible for Wisconsin and must be included on line 4.

**17 Economic Development Tax Credit** Fill in the amount of economic development tax credit computed for 2010. The amount of your credit is income and must be reported on Form 1. This is true even if you cannot take the full credit this year and must carry part of it forward. (**Note** Do not include on line 4 any credit passed through to you from a partnership, limited liability company, or tax-option (S) corporation. These will be accounted for when you make the adjustment described in Items 51 and 52 on page 21.)

**18 Meat Processing Facility Investment Credit** Fill in the amount of meat processing facility investment credit computed for 2010. The amount of your credit is income and must be reported on Form 1. (**Note** Do not include on line 4 any credit passed through to you from a partnership, limited liability company, or tax-option (S) corporation. These will be accounted for when you make the adjustment described in Items 51 and 52 on page 21.)

**19 Dairy Cooperative Credit** A dairy cooperative may compute the dairy manufacturing facility investment credit. The cooperative allocates the credit to its patrons in proportion to the amount of milk the patron delivers to the cooperative. Members of a dairy cooperative must include on line 4 the amount of credit allocated to them by the cooperative.

**20 Jobs Tax Credit** Fill in the amount of jobs tax credit you computed for 2010. The amount of your credit is income and must be reported on Form 1. This is true even if you cannot take the full credit this year and must carry part of it forward. (**Note** Do not include on line 4 any credit passed through to you from a partnership, limited liability company, or tax-option (S) corporation. This will be accounted for when you make the adjustment described in Items 51 and 52 on page 21.)

Line 4 instructions – continued

**21 Woody Biomass Harvesting and Processing Credit** Fill in the amount of woody biomass harvesting and processing credit you computed for 2010. The amount of your credit is income and must be reported on Form 1. (**Note** Do not include on line 4 any credit passed through to you from a partnership, limited liability company, or tax-option (S) corporation. This will be accounted for when you make the adjustment described in Items 51 and 52 on page 21.)

**22 Food Processing Plant and Food Warehouse Investment Credit** Fill in the amount of food processing plant and food warehouse investment credit you computed for 2010. The amount of your credit is income and must be reported on Form 1. (**Note** Do not include on line 4 any credit passed through to you from a partnership, limited liability company, or tax-option (S) corporation. This will be accounted for when you make the adjustment described in Items 51 and 52 on page 21.)

**23 Postsecondary Education Credit** Fill in the amount of postsecondary education credit you computed for 2010. The amount of your credit is income and must be reported on Form 1. This is true even if you cannot take the full credit this year and must carry part of it forward. (**Note** Do not include on line 4 any credit passed through to you from a partnership, limited liability company, or tax-option (S) corporation. This will be accounted for when you make the adjustment described in Items 51 and 52 on page 21.)

**24 Water Consumption Credit** Fill in the amount of water consumption credit you computed for 2010. The amount of your credit is income and must be reported on Form 1. This is true even if you cannot take the full credit this year and must carry part of it forward. (**Note** Do not include on line 4 any credit passed through to you from a partnership, limited liability company, or tax-option (S) corporation. This will be accounted for when you make the adjustment described in Items 51 and 52 on page 21.)

#### ■ Line 6 State Income Tax Refund

Refunds of state and local income taxes are not taxable for Wisconsin. Fill in the amount from federal Form 1040, line 10.

#### ■ Line 7 United States Government Interest

Fill in the amount of interest on U.S. bonds and interest and dividends of certain U.S. government corporations that is included on line 1 of Form 1. This income is not taxable.

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 a mutual fund advised you that all or a portion of its ordinary dividend is from investments in U.S. government securities, include that portion on line 7.

**CAUTION** Do not fill in on line 7, 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 taxable income.

**Line 8 Unemployment Compensation**

You may have a different amount of unemployment compensation taxable for Wisconsin and federal purposes. Complete the worksheet below to see if you can subtract any portion of the unemployment compensation which you included as income on your federal tax return.

<b>Unemployment Compensation Worksheet</b>	
<i>Check only one box.</i>	
<input type="checkbox"/>	A. Married filing a joint return – write \$18,000 on line 3 below.
<input type="checkbox"/>	B. Married not filing a joint return and lived with your spouse at any time during the year – write -0- on line 3 below.
<input type="checkbox"/>	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.
<input type="checkbox"/>	D. Single – write \$12,000 on line 3 below.
1.	Fill in unemployment compensation received in 2010 ..... 1. _____
2.	Fill in your federal adjusted gross income from line 1 of Form 1 ..... 2. _____
3.	Fill in – • \$18,000 if you checked box A; <b>or</b> • -0- if you checked box B; <b>or</b> • \$12,000 if you checked box C or D .. 3. _____
4.	Fill in taxable social security benefits, if any, from line 20b of federal Form 1040 (line 14b of Form 1040A) ..... 4. _____
5.	Fill in taxable refunds, credits, or offsets, if any, from line 10 of federal Form 1040 ..... 5. _____
6.	Add lines 3, 4, and 5 ..... 6. _____
7.	Subtract line 6 from line 2. If zero or less, fill in -0- here and on line 9 of this worksheet and do not complete line 8. 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..... 9. _____
10.	Subtract line 9 from line 1. Fill in this amount on line 8 of Form 1 as your subtraction for unemployment compensation. If lines 1 and 9 are equal, fill in -0- ..... 10. _____

**Line 9 Social Security Adjustment**

Social security benefits are not taxable for Wisconsin. You may subtract any social security benefits that were taxable on your federal return. Fill in on line 9 the amount from line 20b of federal Form 1040 or line 14b of Form 1040A.

**Line 10 Capital Gain / Loss Subtraction**

If your federal adjusted gross income includes capital gains and/or losses (see line 13, Form 1040 or line 10, Form 1040A), you must complete Schedule WD. You must also complete Schedule WD if your federal adjusted gross income does not include capital gains and/or losses, but you have a capital loss carryover for Wisconsin tax purposes.

Schedule WD determines whether any capital gain/loss subtraction must be reported on line 10. For example, after completing Schedule WD, you may be able to include an amount as a subtraction on line 10 because you qualify for the 30% capital gain exclusion (60% in the case of farm assets).

All amounts must be filled in on line 10 as positive numbers.

**EXCEPTION** If the only amount reported on line 13 of your federal Form 1040 or line 10 of Form 1040A is a capital gain distribution from a mutual fund or real estate investment trust and you have no Wisconsin capital loss carryover, you may claim a capital gain exclusion on line 10. Fill in 30% of the amount of the capital gain distribution on line 10. Do not complete Wisconsin Schedule WD.

**Line 11 Other Subtractions**



Fill in the code number and amount of any of the subtractions described below that apply to you. The code number is printed to the left of the various subtractions. For example, if you are claiming a subtraction for tuition expenses, you would fill in the number 03 in the code number space \_\_\_\_\_, and fill in the amount of your subtraction for tuition expenses on the line next to the code number space. Also, fill in the total of all your subtractions on line 11.

Line 11 of Form 1 has space to fill in five subtractions from income. If you have more than five subtractions, fill in the code numbers and amounts for four of the subtractions. List the code numbers and amounts of all remaining subtractions on a separate schedule. In the fifth entry space by line 11, fill in code number 99 and the total amount of the remaining subtractions. Enclose the schedule listing the remaining subtractions with your Form 1.

**Note** See Additions To or Subtractions From Income on page 21 for information on other items which may have to be included on line 11.

**01 Medical Care Insurance** You may be able to subtract all or a portion of the cost of your medical care insurance.

“Medical care insurance” means a medical care insurance policy that covers you, your spouse, and dependents and provides surgical, medical, hospital, major medical, or other health service coverage (including dental insurance). If you are receiving social security benefits, the amount paid for medical care insurance includes the amount deducted from your monthly benefit for Medicare insurance (for example, Parts B and D). It does not include premiums for:

- Long-term care insurance,
- Life insurance policies,

Line 11 instructions – continued

- Policies providing payment for loss of earnings,
- Policies for loss of life, limb, sight, etc.,
- Policies that pay you 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, or
- 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 retirement plan.

**Note** **CAUTION** Do not include insurance premiums paid by an employer unless the premiums are included as wages in box 1 of your Form W-2. Premiums that are deducted pre-tax are not included in box 1 of your Form W-2.

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. Such programs may be known as, for example, flexible spending accounts, employee reimbursement accounts, etc.

**If you are self-employed, complete Worksheet 1.** (Note If you are self-employed and deducted 100% of your medical care insurance cost on line 29 of your federal Form 1040 as a self-employed health insurance deduction, do not complete Worksheet 1 or 2. No additional deduction is allowed.)

Line 11 instructions – continued

**Employees and persons who had no employer and were not self-employed, complete Worksheet 2 below.**

**Worksheet 2 – Others**

1. Amount you paid in 2010 for medical care insurance during a period in which you had no employer and were not self-employed . . . . . 1. \_\_\_\_\_
2. Multiply line 1 by .667 (66.7%) and fill in result . . . . . 2. \_\_\_\_\_
3. Amount you paid in 2010 for medical care insurance during a period in which you were employed and your employer paid a portion of the cost of your insurance . . . . . 3. \_\_\_\_\_
4. Multiply line 3 by .10 (10%) . . . . . 4. \_\_\_\_\_
5. Amount you paid in 2010 for medical care insurance during a period in which you were an employee and your employer did not contribute toward the cost of your insurance . . . . . 5. \_\_\_\_\_
6. Add lines 2, 4, and 5 . . . . . 6. \_\_\_\_\_
7. Fill in the amount from line 5 of Form 1 less the amounts on lines 6 - 10 and less all amounts that will be included on line 11 without considering the subtraction for medical care insurance . . 7. \_\_\_\_\_
8. Fill in the smaller of line 6 or 7. This is your subtraction for medical care insurance . . . . . 8. \_\_\_\_\_

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

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

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

You should fill in \$1,840 on line 5 of Worksheet 2. The balance of \$6,160 (\$8,000 - \$1,840) should be filled in on line 1 of Worksheet 2 as the amount paid during a period in which you had no employer and were not self-employed.

**02 Long-Term Care Insurance** If you paid long-term care insurance costs during 2010, you may be able to subtract all or a portion of the cost of a long-term care insurance policy which covers you or your spouse.

**Worksheet 1 – Self-Employed Persons**

1. Amount you paid for medical care insurance in 2010 while you were self-employed . . . . . 1. \_\_\_\_\_
2. Self-employed health insurance deduction from line 29 of federal Form 1040\* . . . . . 2. \_\_\_\_\_
3. Amount of medical care insurance deducted on federal Schedule C or F for your employee spouse . . . . . 3. \_\_\_\_\_
4. Add lines 2 and 3 . . . . . 4. \_\_\_\_\_
5. Subtract line 4 from line 1. . . . . 5. \_\_\_\_\_
6. Net earnings from a trade or business\*\* . . . . . 6. \_\_\_\_\_
7. Fill in the smaller of line 5 or 6 here and on line 11 of Form 1. This is your subtraction for medical care insurance. . . . . 7. \_\_\_\_\_

\*Do not include any amounts deducted for long-term care insurance.

\*\*Net earnings from a trade or business means income from self-employment, including ordinary income from a trade or business as reported on Form 4797, line 18b, and less the deduction for one-half of self-employment tax. The total earnings from a trade or business of both spouses are included. Do not include losses from a trade or business.

Line 11 instructions – continued

“Long-term care insurance policy” means a disability insurance policy or certificate advertised, marketed, offered, or designed primarily to provide coverage for care that is provided in your home or in an institutional or community-based setting. The care must be convalescent or custodial care or care for a chronic condition or terminal illness.

“Long-term care insurance policy” does not include a medicare supplement policy or medicare replacement policy or a continuing care contract. “Continuing care contract” means a contract which provides nursing services, medical services, or personal care services, in addition to food, shelter, and laundry services, for the duration of a person’s life or for a term in excess of one year, conditioned upon any of the following payments:

- An entrance fee in excess of \$10,000.
- Providing for the transfer of at least \$10,000 (if the amount is expressed in dollars) or 50% of the person’s estate (if the amount is expressed as a percentage of the person’s estate) to the service provider upon the person’s death.

Do not include premiums for long-term care insurance if you elected to pay those premiums with tax-free distributions from a retirement plan. In this case, the premiums would have been made directly to the insurance provider by the retirement plan.

If you paid long-term care insurance costs during 2010 for a policy which covers you or your spouse, complete the worksheet below to determine your subtraction.

**Worksheet – Long-Term Care Insurance**

1. Amount paid for long-term care insurance in 2010 . . . . . 1. \_\_\_\_\_
2. Portion of long-term care insurance cost included as a self-employed health insurance deduction on line 29 of federal Form 1040. . . . . 2. \_\_\_\_\_
3. Portion of long-term care insurance cost deducted on federal Schedule C or F for your employee spouse . . . . . 3. \_\_\_\_\_
4. Add lines 2 and 3 . . . . . 4. \_\_\_\_\_
5. Subtract line 4 from line 1. . . . . 5. \_\_\_\_\_
6. Fill in the amount from line 5 of Form 1 less the amounts on lines 6 - 10 and less all amounts that will be included on line 11 without considering the subtraction for long-term care insurance . . . . . 6. \_\_\_\_\_
7. Fill in the smaller of line 5 or 6. This is your subtraction for long-term care insurance . . . . . 7. \_\_\_\_\_

**03 Tuition and Fee Expenses** You may be able to claim a subtraction for up to \$6,000 (per student) of the amount you paid during 2010 for tuition and mandatory student fees for you, your spouse (if married filing a joint return), and children whom you claim as dependents on your federal income tax return.

Line 11 instructions – continued

**CAUTION** If you claimed the tuition and fees deduction on your federal return, be sure you have completed Wisconsin Schedule I. This applies only if the tuition and fees deduction is extended to 2010 for federal tax purposes.

The tuition and mandatory student fees must have been paid during 2010 to attend any of the following:

- Classes in Wisconsin at a school which qualifies as a university, college, or technical college. A “university, college, or technical college” is any school which has a curriculum leading to a diploma, degree, or occupational or vocational objective.
- Classes in Wisconsin at other post-secondary (post-high school) schools that have been approved by the Wisconsin Educational Approval Board.
- Classes in Minnesota at a public vocational school or public institution of higher education in Minnesota under the Minnesota–Wisconsin tuition reciprocity agreement.
- Classes outside Wisconsin provided the tuition is paid to a university, college, or technical college located in Wisconsin.

The subtraction does not apply to tuition or fees paid to pre-schools or elementary or secondary schools.

Tuition and mandatory student fees paid to a school which fits into one of the four categories listed above may be subtracted regardless of the type of course taken. For example, tuition paid for craft or recreational courses at a technical college qualifies for the subtraction.

Tuition and mandatory student fees paid to a school which does not fit into any of the four categories listed above may not be claimed as a subtraction. For example, the subtraction does not apply to a fee paid to a retail craft store to attend a session on flower arranging.

Tuition and mandatory student fees paid for correspondence courses or courses received via the Internet or other electronic transmission qualifies for the subtraction as long as the courses are taken in Wisconsin and are presented by a school (located in or outside Wisconsin) which qualifies as a university, college, or technical college, or a school approved by the Wisconsin Educational Approval Board.

**CAUTION** The subtraction only applies to tuition and mandatory student fees. Amounts paid as separate charges for other items such as room and board, athletic tickets, or other costs may not be subtracted.

You cannot claim a subtraction for tuition and fees paid with certain tax-free funds. For example, you cannot claim a subtraction for tuition paid with tax-free scholarships or Pell grants or for amounts paid or reimbursed to you by your employer. You can subtract tuition and fees paid from loans, gifts, inheritances, and personal savings.

You cannot claim the subtraction if the source of the payment is an amount withdrawn from a Wisconsin state-sponsored college savings program or college tuition and expenses program (for example, EdVest or “tomorrow’s scholar”).

Line 11 instructions – continued

This limitation applies only if the owner of the account previously claimed a subtraction for contributions to these programs.

The subtraction is limited if your federal adjusted gross income exceeds certain amounts. Your federal adjusted gross income is the amount on line 1 of Form 1.

Determine your tuition and mandatory student fees subtraction as follows:

**Single or Head of Household**

- If line 1 of Form 1 is \$50,000 or less, you may subtract the amount paid for tuition and mandatory student fees during 2010, but not more than \$6,000 per student.\* Fill in the amount of your subtraction on line 11.
- If line 1 of Form 1 is more than \$50,000 but less than \$60,000, use the worksheet below to figure the amount of your subtraction.
- If line 1 of Form 1 is \$60,000 or more, you may not subtract any amount for tuition and fee expenses.

**Married Filing Joint Return**

- If line 1 of Form 1 is \$80,000 or less, you may subtract the amount paid for tuition and mandatory student fees during 2010, but not more than \$6,000 per student.\* Fill in the amount of your subtraction on line 11.
- If line 1 of Form 1 is more than \$80,000 but less than \$100,000, use the worksheet below to figure the amount of your subtraction.
- If line 1 of Form 1 is \$100,000 or more, you may not subtract any amount for tuition and fee expenses.

Line 11 instructions – continued

**Married Filing Separate Return**

- If line 1 of Form 1 is \$40,000 or less, you may subtract the amount paid for tuition and mandatory student fees during 2010, but not more than \$6,000 per student.\* Fill in the amount of your subtraction on line 11.
- If line 1 of Form 1 is more than \$40,000 but less than \$50,000, use the worksheet on this page to figure the amount of your subtraction.
- If line 1 of Form 1 is \$50,000 or more, you may not subtract any amount for tuition and fee expenses.

**04 Military and Uniformed Services Retirement Benefits**

You may subtract retirement payments received from:

- (1) The U.S. military retirement system (including payments from the Retired Serviceman’s Family Protection Plan or the Survivor Benefit Plan), and
- (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.

Your subtraction cannot be more than the amount of such retirement payments that you included in your federal income.

**05 Local and State Retirement Benefits**

You may subtract any payments received from the retirement systems listed below 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.

Your subtraction cannot be more than the amount of such payments that you included in your federal income.

The specific retirement systems are:

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.

**Note** Do not subtract any of the following:

- Payments received as a result of voluntary tax-sheltered annuity deposits in any of the retirement systems listed above.
- Payments received from one of the retirement systems listed above 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.

**Tuition Expense Worksheet**

**CAUTION** Only certain taxpayers are required to complete this worksheet. See the instructions for your filing status.

1. Amount paid for tuition and mandatory student fees in 2010. Do not fill in more than \$6,000 per student. . . . .1. \_\_\_\_\_
2. Fill in the amount from line 1 of Form 1 . . . . .2. \_\_\_\_\_
3. Fill in \$50,000 (\$80,000 if married filing joint return or \$40,000 if married filing separate return). . . . .3. \_\_\_\_\_
4. Subtract line 3 from line 2 . . . . .4. \_\_\_\_\_
5. Divide the amount on line 4 by 10,000 (20,000 if married filing joint return). Fill in decimal amount. . . . .5. . \_\_\_\_\_
6. Multiply line 1 by the decimal amount on line 5 . . . . .6. \_\_\_\_\_
7. Subtract line 6 from line 1. This is your subtraction for tuition and fee expense\* . . . . .7. \_\_\_\_\_

\* Your subtraction cannot be more than the amount on line 5 of Form 1 less the amounts on lines 6 - 10 and less all amounts that will be included on line 11 without considering the subtraction for tuition expense.

Line 11 instructions – continued

**CAUTION** Your retirement benefits may be subtracted only if they are based on qualified membership in one of the retirement systems listed on page 16. Qualified membership is membership that began before January 1964 as explained on page 16. Any portion of your retirement benefit that is based on membership in other retirement systems (or based on employment that began after December 31, 1963) is taxable and may not be subtracted.

**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 1960-65. During that time you were a member of the Wisconsin State Teachers Retirement System. From 1966 until retirement, you were employed by a state agency (not as a teacher). You were then a member of the Wisconsin Retirement System. You receive an annuity from the Department of Employee Trust Funds. The annuity is based on employment in both retirement systems. Only the portion of the annuity that is due to the Wisconsin State Teachers Retirement System may be subtracted. You may use the following formula to figure the exempt amount that may be subtracted:

$$\frac{\text{Years of creditable service in an exempt plan}}{\text{Total years of creditable service}} \times \text{Annuity included in federal income} = \text{Portion of annuity which may be subtracted}$$

**Note** You may have received separate Forms 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.

**06 Federal Retirement Benefits** You may subtract payments received from a federal retirement system 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.

See “**05 Local and State Retirement Benefits**” on page 16 for further information. The limitations and examples that apply to local and state retirement benefits also apply to federal retirement benefits.

A “federal retirement system” is a United States government civilian employee retirement system. Examples of such retirement systems include the Civil Service Retirement System and the Federal Employees’ Retirement System. Payments

Line 11 instructions – continued

from the federal Thrift Savings Plan do not qualify for the subtraction.

**07 Railroad Retirement Benefits, Railroad Unemployment Insurance, and Sickness Benefits** Wisconsin does not tax amounts received from the U.S. Railroad Retirement Board. You may subtract railroad retirement benefits included on line 16b of your federal Form 1040 (line 12b of Form 1040A).

**08 Adoption Expenses** If you adopted a child for whom a final order of adoption was entered by a Wisconsin court during 2010, you may subtract up to \$5,000 of the amount you paid for adoption fees, court costs, and legal fees relating to the adoption. You may include amounts paid during 2008, 2009, and 2010. Don’t count amounts reimbursed under any adoption assistance program. If you adopt more than one child during the year, you may deduct up to \$5,000 of adoption expenses for each child.

**09 Recoveries of Federal Itemized Deductions** Fill in any amount included as income on your federal tax return that is a recovery of a federal itemized deduction from a prior year for which you did not receive a Wisconsin tax benefit.

**Example** You claimed an itemized deduction on your 2009 federal tax return for a casualty loss of \$2,000. You could not claim the casualty loss for the itemized deduction credit on your 2009 Wisconsin income tax return. During 2010 you received a reimbursement of \$1,000 from your insurance company for part of the casualty loss. The \$1,000 reimbursement is included on your 2010 federal tax return as a recovery of an amount previously claimed as an itemized deduction. Because you did not claim the casualty loss for the itemized deduction credit for Wisconsin for 2009, the \$1,000 is not taxable to Wisconsin for 2010. Fill in the \$1,000 recovery on line 11.

**10 Wisconsin Net Operating Loss Carryforward** If you had a net operating loss (NOL) in an earlier year to carry forward to 2010, include the allowable amount on line 11. Enclose a statement showing how you figured the amount. Get Publication 120, *Net Operating Losses for Individuals, Estates, and Trusts*, for more details on computing the NOL and the allowable deduction. See page 6 for information on how to get this publication.

**11 Native Americans** Certain income (for example, wages) earned by a Native American who both lives and works on his or her tribal reservation is not subject to Wisconsin income tax and may be subtracted. See Publication 405, *Wisconsin Taxation of Native Americans*, for more information.

**12 Amounts Not Taxable by Wisconsin** You may subtract any amounts not taxable by Wisconsin (less related expenses except those expenses which are used to calculate the Wisconsin itemized deduction credit) which have been included as income on your federal tax return or excluded from federal deductions. Enclose an explanation of the subtractions you are including using code 12.

Line 11 instructions – continued

**Example** Wisconsin doesn't tax certain relocation assistance payments received by persons displaced by condemnation, subject to the conditions in sec. 32.19 of the Wisconsin Statutes.

**13 Farm Loss Carryover** If you were subject to farm loss limitations (see instructions for line 4, Item 01 for a description) on your 1995 or subsequent year Wisconsin income tax return, you may be able to claim a subtraction for all or a portion of the farm loss disallowed in those years. Farm losses disallowed as a deduction may be carried forward for 15 years to the extent that the farm losses are not offset against farm income of any year between the loss year and the year for which the carryover is claimed. The amount of carryover that can be subtracted is the lesser of (1) the farm loss carryover or (2) the net profits and net gains from the sale or exchange of capital or business assets in the current year from the same farming business or portion of that business to which the limits on deductible farm losses applied in the loss year.

**Example** You have a farm loss carryover from 2009 of \$30,000. For 2010 you report a net loss of \$2,000 on Schedule F and a net gain of \$6,000 from the sale of farm equipment on Form 4797. The gain and loss are from the same farming business to which the limitation applied in the loss year. You may subtract \$6,000 as a farm loss carryover on line 11.

**14 Contributions to a Wisconsin State-Sponsored College Savings Program** You may be able to subtract the amount you contributed to a Wisconsin state-sponsored college savings account (for example, EdVest or "tomorrow's scholar").

The beneficiary of the account must be either you, your spouse (if married filing joint return), your child, grandchild, great-grandchild, niece, or nephew. The subtraction is equal to the amount you contributed to the account during 2010, but not more than \$3,000 per beneficiary (\$1,500 per beneficiary if you are married filing a separate return).

The total subtraction for a married couple may not exceed \$3,000 per beneficiary.

For example, you are married filing a joint return and have two children. You established EdVest accounts for each child. In 2010, you contributed \$3,000 to the account of each child. You may claim a subtraction of \$6,000.

In the case of divorced parents, the total subtraction per beneficiary by the formerly married couple may not exceed \$3,000, and the maximum amount that may be subtracted by each former spouse is \$1,500, unless the divorce judgment specifies a different division of the \$3,000 maximum that may be claimed by each former spouse.

**Limitation** Your subtraction cannot be more than the amount on line 5 of Form 1 less the amounts on lines 6 - 10 and less all amounts that will be included on line 11 without considering the subtraction for contributions to a Wisconsin state-sponsored college savings account.

Line 11 instructions – continued

**15 Distributions from Wisconsin State-Sponsored College Savings and Tuition Programs** If you included earnings from a qualified college savings or tuition program in your federal adjusted gross income, you may subtract that amount if either of the following applies:

1. The earnings were due to a qualified withdrawal from a Wisconsin state-sponsored college savings account (for example, EdVest or "tomorrow's scholar" college savings account).
2. The earnings were from a Wisconsin EdVest tuition unit account and you received a refund because the beneficiary completed the program in which he or she was enrolled and had not used all of the tuition units purchased; or the beneficiary was awarded a scholarship, tuition waiver, or similar subsidy that could not be converted to cash.

**16 Disability Income Exclusion** If you are retired on permanent and total disability and have included your disability income on line 1 of Form 1, you may be able to subtract up to \$5,200 of your disability income. You must meet ALL these tests:

- You did not reach mandatory retirement age before January 1, 2010.
- You were under age 65 on December 31, 2010.
- You were permanently and totally disabled –
  - a. when you retired, or
  - b. on January 1, 1976, or January 1, 1977, if you retired before January 1, 1977, on disability or under circumstances which entitled you to retire on disability.
- If you were married at the end of 2010, you must file a joint return.
- You did not in any year prior to 1984 choose to treat your disability income as a pension instead of taking the exclusion.
- Your federal adjusted gross income is less than \$20,200 (\$25,400 if married and both spouses are eligible).

Compute your exclusion on Wisconsin Schedule 2440W, *Disability Income Exclusion*. Enclose Schedule 2440W with your Form 1. See page 6 for information on how to get this schedule.

**17 Sale of Business Assets or Assets Used in Farming to a Related Person** You may subtract the taxable portion of gain you realize from the sale or disposition to a related person of business assets or assets used in farming if the following conditions apply:

- The related person is your child, grandchild, great-grandchild, parent, brother or sister, nephew or niece, grandparent, great-grandparent, or aunt or uncle. The person may be related to you by blood, marriage, or adoption.
- The asset was held by you for more than 12 months.
- The gain is treated as capital gain for federal tax purposes. Amounts treated as ordinary income do not qualify.

Line 11 instructions – continued

Gain on the sale or disposition of shares in a corporation or trust qualifies only if:

- The number of shareholders or beneficiaries does not exceed 15. Lineal ancestors and descendants and aunts, uncles, and 1st cousins thereof count collectively as one shareholder or beneficiary. This collective authorization may not be used for more than one family in a single corporation or trust.
- The corporation does not have more than two classes of shares.
- All shareholders or beneficiaries, other than any estate, are natural persons.

**Farming** “Farming” means the cultivation of land or the raising or harvesting of any agricultural or horticultural commodity including the raising, shearing, feeding, caring for, training, and management of animals. Trees (other than trees bearing fruit or nuts) are not treated as an agricultural or horticultural commodity. (Trees may qualify as a business asset, see below.)

**Business Assets** “Business assets” are assets used in an activity carried on for a livelihood or in good faith to make a profit. The facts and circumstances of each case determine whether or not an activity is a business. Regularity of activities and transactions and the production of income are important elements. You do not need to actually make a profit to be in a business as long as you have a profit motive. You do need, however, to make ongoing efforts to further the interests of your business.

“Business assets” include assets used in the performance of services by an individual as an employee and assets used in the conduct of a trade or business by an individual who is self-employed.

“Business assets” do not include investment and rental property (for example, stocks, bonds, and residential rental property) unless you are subject to federal self-employment tax on the earnings from the activity. (**Note** Rental property which is a farm or farm equipment may qualify as an asset “used in farming.”)

**Computing the subtraction** You must first complete Wisconsin Schedule WD. The amount of gain that may be subtracted is determined after netting all capital gains and losses on Schedule WD.

- If amounts reported in Parts I and II of Schedule WD consist only of capital gains, your subtraction is equal to 70% of the long-term gain on the sale of a business asset to the related person or 40% of the long-term gain on the sale of a farm asset to the related person.
- If the amount on line 15 or 16 of Schedule WD is a net loss, you may not subtract any amount as gain on the sale of the asset to the related person.
- If the amount on line 16 of Schedule WD is a net gain and (1) the only gain reported on Schedule WD is from the sale of the asset to the related person and (2) you show a loss on line 14, column (f) of Schedule WD and/or on

Line 11 instructions – continued

line 7 of Schedule WD, your subtraction is equal to the amount on line 25 of Schedule WD.

- If the amount on line 16 of Schedule WD is a net gain and (1) the only long-term gain reported on Schedule WD is from the sale of the asset to the related person, (2) you show a loss on line 14, column (f) of Schedule WD, and (3) you show a gain on line 7 of Schedule WD, your subtraction is equal to the amount on line 25 of Schedule WD less the amount on line 7 of Schedule WD.
- If the amount on line 16 of Schedule WD is a net gain and (1) that net gain includes more than one long-term capital gain and (2) you show a loss on line 14, column (f) of Schedule WD and/or on line 7 of Schedule WD, complete the worksheet below to compute your subtraction.
- If the amount on line 16 of Schedule WD is a net gain and (1) that net gain includes more than one long-term capital gain, (2) you show a loss on line 14, column (f) of Schedule WD, and (3) you show a gain on line 7 of Schedule WD, complete the worksheet below to compute your subtraction.

<b>Worksheet for Gain on Sale of Assets to Related Person</b>	
1. Amount from line 17 of Schedule WD . . . . .	1. _____
2. Long-term capital gain on the sale of asset to related person . . . . .	2. _____
3. Total long-term capital gain from line 14, column (g) of Schedule WD . . . . .	3. _____
4. Divide line 2 by line 3. Carry decimal to four places . . . . .	4. _____
5. Multiply line 1 by line 4 . . . . .	5. _____
6. If the amount on line 2 is gain from the sale of an asset used in farming, multiply line 5 by .40 (40%) and fill in result. If the amount on line 2 is gain from the sale of a business asset, multiply line 5 by .70 (70%) and fill in result. This is your subtraction for gain on the sale of assets to a related person . . . . .	
	6. _____

**18 Repayment of Income Previously Taxed** If you had to repay during 2010, an amount that you included in your Wisconsin income in an earlier year, you may be able to subtract the amount repaid. A subtraction may be claimed only for repayments that are allowed as a miscellaneous itemized deduction on line 27 or 28 of your federal Schedule A.

If you did not itemize deductions for federal tax purposes, use the amounts that would be deductible if you had itemized deductions. To determine the amounts to use, complete a federal Schedule A. Write “Wisconsin” at the top of this Schedule A and enclose it with your Form 1.

**CAUTION** Only amounts previously included in Wisconsin income may be claimed as a subtraction.

If the amount repaid was over \$3,000, you may be able to subtract the repayment as described above **or** take a tax credit. See the line 47 instructions.

Line 11 instructions – continued

Line 11 instructions – continued

**19 Human Organ Donation** If you, your spouse, or a person who is claimed as a dependent on your federal income tax return donates one or more of their human organs to another person for human organ transplantation, you may subtract up to \$10,000 of unreimbursed expenses related to the organ donation. “Human organ” means all or part of a liver, pancreas, kidney, intestine, lung, or bone marrow. The subtraction may be claimed only in the taxable year in which the transplantation occurs. The subtraction may be claimed only once. Up to \$10,000 of the following unreimbursed expenses may be claimed:

- Travel expenses.
- Lodging expenses.
- Lost wages.

**20 Reserve or National Guard Members** If you were a member of the Reserves or National Guard and served on active duty, you may subtract any military pay that is included on your W-2 and was:

- Received from the federal government,
- Received after being called into active federal service or into special state service authorized by the federal Department of Defense, and
- Paid for the time during which you were on active duty.

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

**21 Expenses Paid to Related Entities** Were you required to make an addition modification for interest, rental expenses,

intangible expenses, or management fees paid to a related entity? If yes, see Schedule RT to find out if you qualify for a subtraction. Although you must meet one of the conditions in Schedule RT, Part II to qualify for a subtraction, you do not need to enclose Schedule RT with your return unless your total expenses paid, accrued, or incurred to related entities are \$100,000 or more. If enclosing Schedule RT, also fill in “16” in the Special Conditions box on page 1 of Form 1.

**22 Recapture of Development Zones Investment Credit** If you will be including an amount on line 40 as recapture of development zones investment credit, you may claim a subtraction for the amount of the recapture.

**23 Legislator’s Per Diem** If you were a Wisconsin legislator, you may subtract the amount of per diem reimbursement that is included as wages on line 7 of your federal Form 1040. This generally applies to a legislator with a residence 50 miles or less from the state capitol.

**24 ATV Corridors** To the extent included in federal adjusted gross income, private landowners may subtract any Wisconsin incentive payments received for permitting public all-terrain vehicle corridors on their lands.

**25 Interest, Rental Payments, Intangible Expenses, and Management Fees Reported as Income by a Related Entity** Did you report income from interest, rental payments, intangible expenses, or management fees made by a related entity that was not able to claim a deduction for such payments? If yes, you may claim a subtraction for the amount that the related entity was not able to deduct. This would be the amount the related entity claimed as an addition for such expenses (see instructions for line 4, Item 15) less the amount allowed as a subtraction (see instructions for line 11, Item 21).

<b>Retirement Income Exclusion Worksheet</b> (see page 21)		(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 line 15b of federal Form 1040 or line 11b of Form 1040A .....	1.		
2. Taxable pension and annuity income from a qualified retirement plan that is included in line 16b of federal Form 1040 or line 12b of Form 1040A .....	2.		
3. Add lines 1 and 2 .....	3.		
4. Nontaxable retirement benefits (This is the total amount subtracted on line 11 for retirement benefits using codes 04, 05, 06, and 07) .....	4.		
5. Subtract line 4 from line 3 .....	5.		
6. Complete line 6 as follows. This is your subtraction for retirement income.			
• If you were 65 years of age or older on December 31, 2010, fill in on line 6, Col (A), the <u>smaller</u> of line 5, Col. (A) or \$5,000. Fill in 0 (zero) if you were not age 65 or older.			
• If married filing a joint return and your spouse was 65 years of age or older on December 31, 2010, fill in on line 6, Col. (B), the <u>smaller</u> of line 5, Col. (B) or \$5,000. Fill in 0 (zero) if your spouse was not age 65 or older .....	6.		

Line 11 instructions – continued

**26 Retirement Income Exclusion** You (and/or your spouse if married filing a joint return) may subtract up to \$5,000 of certain retirement income if:

- You (or your spouse if married filing a joint return) were 65 years of age or older on December 31, 2010, and
- Your federal adjusted gross income (line 1 of Form 1) is less than \$15,000 (\$30,000 if married filing a joint return). If married filing a separate return, the sum of both spouses' federal adjusted gross incomes must be less than \$30,000.

If you meet these qualifications, complete the Retirement Income Exclusion Worksheet at the bottom of page 20 to determine the amount of your subtraction. Fill in the amount from line 6 of the worksheet on line 11 of Form 1 with code number 26. If married filing a joint return, add the amounts in Col. A and Col. B and fill in the total on line 11 of Form 1.

**27 Sales of Certain Insurance Policies** To the extent included in federal adjusted gross income, the original policy holder or original certificate holder who has a catastrophic or life-threatening illness or condition may fill in the amount of income received from the sale of a life insurance policy or certificate, or the sale of the death benefit under a life insurance policy or certificate, under a life settlement contract. "Catastrophic or life-threatening illness or condition" includes AIDS and HIV infection.

#### Additions To or Subtractions From Income

The following items may be either an addition to or a subtraction from federal adjusted gross income, depending on your situation. Fill in the code number and amount of any additions that apply to you on line 4. Fill in the code number and amount of any subtractions that apply to you on line 11.

**51 Tax-Option (S) Corporation Adjustments** Fill in any of the following adjustments that apply to you:

- (1) If you were a shareholder of a tax-option (S) corporation which is required to file a Wisconsin franchise or income tax return, you will receive a Wisconsin Schedule 5K-1 from the S corporation informing you of any adjustments to be made for Wisconsin tax purposes.
- (2) If you are a shareholder of a federal S corporation that elects not to be treated as a Wisconsin tax-option (S) corporation, you must reverse all items of S corporation income, loss, or deduction included on your federal return and then add your pro rata share of any distributions made by the corporation of earnings and profits. (**CAUTION** Do not reverse any item of S corporation income or loss reported on federal Schedule D. These items have already been removed from Wisconsin income when you completed Wisconsin Schedule WD.)
- (3) Instead of using tax-option (S) corporation items deductible on federal Schedule A to compute the Wisconsin itemized deduction credit, you may elect to treat these items as subtraction modifications. Your subtraction is limited to the amount actually deductible for federal purposes.

Line 11 (line 4) instructions – continued

For more information, get Publication 102, *Wisconsin Tax Treatment of Tax-Option (S) Corporations and Their Shareholders*. See page 6 for information on how to get this publication.

**52 Your Share of Partnership, Limited Liability Company, Trust, or Estate Adjustments** If you were a member of a partnership or limited liability company (LLC) treated as a partnership, or you received income from an estate or trust, you will receive a statement from the partnership, LLC, trust, or estate notifying you of any additions or subtractions which you should make on your return. Fill in the amount of any such additions on line 4 and any subtractions on line 11.

**53 Differences in Federal and Wisconsin Basis of Assets** Additions or subtractions may be necessary if there is a difference between the federal basis and the Wisconsin basis of your property. Additions or subtractions are necessary if:

- (1) You acquired property after December 31, 1964, which may be depreciated or amortized (such as buildings and leaseholds), and the federal basis is greater or less than the Wisconsin basis.
- (2) You sold (or otherwise disposed of) property which may not be depreciated or amortized (such as land, stocks, and bonds) in a taxable transaction, and your basis in the assets was greater or less for federal purposes than for Wisconsin.

**Example** You sold stock which you acquired by inheritance and your federal basis was greater than your Wisconsin basis. You must make an adjustment for the difference in basis.

Compute the amount of any addition or subtraction due to a difference in basis on Wisconsin Schedule T, *Transitional Adjustments*. Enclose a completed Schedule T with your Form 1. See page 6 for information on how to get this form.

**CAUTION** If the difference in basis is due to the difference in the federal and Wisconsin definition of the Internal Revenue Code, use Schedule I to adjust for the difference in basis rather than Schedule T.

**54 Differences in Federal and Wisconsin Basis of Partnership Interest** An addition or subtraction may be necessary if you sold your interest in a partnership and any increases or decreases were made to the federal basis of your partnership interest in taxable years prior to 1975, which resulted from partnership business or property located outside Wisconsin. (Prior to 1975, Wisconsin did not tax income from business or property located outside Wisconsin.) Compute any addition or subtraction due to a difference in basis on Wisconsin Schedule T.

**55 Differences in Federal and Wisconsin Reporting of Marital Property (Community) Income** If you are married filing a separate return or married filing as head of household or if you obtained a decree of divorce or

Line 11 (line 4) instructions – continued

separate maintenance during 2010, you may have to report a different amount of income on your Wisconsin Form 1 than on your federal Form 1040. Fill in on line 4 any additional amount which is taxable to you rather than your spouse because of any difference in federal and state reporting of marital property (community) income. Fill in on line 11 any amount which is taxable to your spouse rather than to you because of any difference in federal and state reporting of marital property (community) income. For further information, get Publication 109, *Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 2010*. See page 6 for information on how to get this publication.

■ **Line 15 Standard Deduction**

Most people can find their standard deduction by using the Standard Deduction Table on page 45. Use the amount on line 14 to find the standard deduction for your filing status.

**But**, do *not* use the table if any one of the following applies:

- You (or your spouse if filing a joint return) can be claimed as a dependent on another person’s (for example, parent’s) income tax return. Use the Standard Deduction Worksheet for Dependents below to figure your standard deduction.
- You are filing a short period income tax return or are filing federal Form 4563 to claim an exclusion of income from sources within U.S. possessions. You are not allowed any amount of standard deduction. Fill in 0 on line 15.

**Standard Deduction Worksheet for Dependents**

1. Earned income\* included in line 14 of Form 1 . . . . . 1. \_\_\_\_\_
2. Addition amount . . . . . 2. 300.
3. Add lines 1 and 2. If total is less than \$950, fill in \$950 . . . . . 3. \_\_\_\_\_
4. Using the amount on line 14 of Form 1, fill in the **standard deduction** for your filing status from table, page 45. . . . . 4. \_\_\_\_\_
5. Fill in the **SMALLER** of line 3 or 4 here and on line 15 of Form 1. . . . . 5. \_\_\_\_\_

\* **Earned income** includes wages, salaries, tips, professional fees, and any other compensation received for personal services you performed. It does not include scholarship or fellowship income that is not reported on a W-2.

■ **Line 17 Exemptions**

Complete lines 17a and 17b. 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 17a and 17b on line 17c.

**Line 17a**

If you filed:

- Federal Form 1040 or 1040A, your number of exemptions is found in box 6d of your federal return.

Line 17 instructions – continued

– Federal Form 1040EZ, your number of exemptions is:

- 0 – If you are single and you checked the “You” box on line 5 of your federal return, or if you are married filing jointly and you checked both the “You” and “Spouse” boxes on line 5 of your federal return.
- 1 – If you are single and did not check the “You” box on line 5 of your federal return, or if you are married filing jointly and you checked only one box (either “You” or “Spouse”) on line 5 of your federal return.
- 2 – If you are married filing jointly and did not check either box on line 5 of your federal return.

**Line 17b**

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

You may claim the \$250 exemption on line 17b for you and/or your spouse only if you and/or your spouse are 65 years of age or older and are allowed the \$700 exemption on line 17a.

■ **Line 19 Tax**

Use the amount on line 18 to find your tax in the Tax Table on pages 38-43. Find your income-level bracket and read across to the column showing your filing status to find your tax. Be sure you use the correct column in the Tax Table for your filing status. Fill in your tax on line 19.

**EXCEPTION** If the amount on line 18 is \$100,000 or more, use the Tax Computation Worksheet on page 44 to compute your tax.

■ **Line 20 Itemized Deduction Credit**

If the total of certain federal itemized deductions exceeds your Wisconsin standard deduction, you may claim the itemized deduction credit.

Complete Schedule 1 on page 4 of Form 1 to see if you can claim the credit. Schedule 1 lists the specific deductions to use from federal Schedule A (see EXCEPTIONS below).

If you did not itemize deductions for federal tax purposes, use the amounts which would be deductible if you had itemized deductions. To determine the amounts to use, complete a federal Schedule A. Write “Wisconsin” at the top of this Schedule A and enclose it with your Form 1.



**EXCEPTIONS** Even though Schedule 1 has entry lines for medical expenses, interest paid, gifts to charity, and casualty losses, not all of the amounts of these items that are deducted on federal Schedule A can be used for the itemized deduction credit. The following describes the portion of these items that may not be used to compute the itemized deduction credit.

- Medical expenses – the amount of medical care insurance and long-term care insurance claimed as a subtraction on line 11.

Line 20 instructions – continued

- Interest – paid to purchase a second home located outside Wisconsin.
  - paid to purchase a residence which is a boat.
  - paid to purchase or hold U.S. government securities.
- Contributions and interest allocated to you by a tax-option (S) corporation if you treated the amount as a subtraction on line 11.
- All casualty and theft losses except casualty losses that are directly related to a federally-declared disaster.

**Line 21 Armed Forces Member Credit**

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

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

**Note** You may *not* claim the armed forces member credit if you were on active duty as a member of the Reserves or National Guard and you excluded certain military pay from your income. See Item 20 on page 20 of the 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 22 Renter’s and Homeowner’s School Property Tax Credit**

You may claim a credit if you paid rent during 2010 for living quarters used as your primary residence OR you paid property taxes during 2010 on your home. You are eligible for a credit whether or not you claim homestead credit on line 48.

**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 credit claimed on lines 22a and 22b may not be more than \$300 (\$150 if married filing a separate return or 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 Separate Returns or Married Persons Filing as Head of Household** Each spouse may claim a credit. Each of you may use only your own property taxes

Line 22 instructions – continued

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 among the owners or occupants. See the instructions for lines 22a and 22b.

**Line 22a How to Figure the Renter’s School Property Tax Credit**

**Step 1 Rent Paid in 2010** Fill in on the appropriate line(s) the total rent that you paid in 2010 for living quarters (1) where the heat was included in the rent, and (2) where the heat was not included in the rent. These living quarters must have been used as your principal home. Do not include rent that you may claim as a business expense. Do not include rent paid for housing that is exempt from property taxes, for example, rent for a university dorm, 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 the rent you paid included food, housekeeping, medical, or other services, reduce the amount filled in for rent paid in 2010 by the value of these items. If you shared living quarters with one or more persons (other than your spouse or dependents), fill in only the portion of the rent which you paid in 2010. For example, if you and two other persons rented an apartment and paid a total rent of \$3,000 in 2010, and you each paid \$1,000 of the rent, each could claim a credit based on \$1,000 of rent.

**Step 2** Refer to the Renter’s School Property Tax Credit Table on page 24 to figure your credit. If heat was included in your rent, use Column 1 of the table. If heat was not included, use Column 2. Fill in your credit on line 22a.

**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 Column 1 of Table on page 24) . . . . .	1. _____
2. Credit for rent where heat not included (from Column 2 of Table on page 24) . . . . .	2. _____
3. Add lines 1 and 2. Fill in on line 22a of Form 1* . . . . .	3. _____
* Do not fill in more than \$300 (\$150 if married filing a separate return or married filing as head of household).	

**Line 22b How to Figure the Homeowner’s School Property Tax Credit**

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

Line 22b instructions – continued

Renter's School Property Tax Credit Table\*

If Rent Paid is:		Your Line 22a Credit is:		If Rent Paid is:		Your Line 22a Credit is:		If Rent Paid is:		Your Line 22a Credit is:		If Rent Paid is:		Your Line 22a Credit is:	
		Col. 1	Col. 2												
At Least	But Less Than	Heat In-cluded in Rent	Heat Not In-cluded in Rent	At Least	But Less Than	Heat In-cluded in Rent	Heat Not In-cluded in Rent	At Least	But Less Than	Heat In-cluded in Rent	Heat Not In-cluded in Rent	At Least	But Less Than	Heat In-cluded in Rent	Heat Not In-cluded in Rent
\$ 1	\$ 100	\$ 1	\$ 2	\$ 3,500	\$ 3,600	\$ 85	\$ 107	\$ 7,000	\$ 7,100	\$ 169	\$ 212	\$ 10,500	\$ 10,600	\$ 253	\$ 300
100	200	4	5	3,600	3,700	88	110	7,100	7,200	172	215	10,600	10,700	256	300
200	300	6	8	3,700	3,800	90	113	7,200	7,300	174	218	10,700	10,800	258	300
300	400	8	11	3,800	3,900	92	116	7,300	7,400	176	221	10,800	10,900	260	300
400	500	11	14	3,900	4,000	95	119	7,400	7,500	179	224	10,900	11,000	263	300
500	600	13	17	4,000	4,100	97	122	7,500	7,600	181	227	11,000	11,100	265	300
600	700	16	20	4,100	4,200	100	125	7,600	7,700	184	230	11,100	11,200	268	300
700	800	18	23	4,200	4,300	102	128	7,700	7,800	186	233	11,200	11,300	270	300
800	900	20	26	4,300	4,400	104	131	7,800	7,900	188	236	11,300	11,400	272	300
900	1,000	23	29	4,400	4,500	107	134	7,900	8,000	191	239	11,400	11,500	275	300
								8,000	8,100	193	242				
1,000	1,100	25	32	4,500	4,600	109	137	8,100	8,200	196	245	11,500	11,600	277	300
1,100	1,200	28	35	4,600	4,700	112	140	8,200	8,300	198	248	11,600	11,700	280	300
1,200	1,300	30	38	4,700	4,800	114	143	8,300	8,400	200	251	11,700	11,800	282	300
1,300	1,400	32	41	4,800	4,900	116	146	8,400	8,500	203	254	11,800	11,900	284	300
1,400	1,500	35	44	4,900	5,000	119	149					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 23.

- 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 that you can claim as a business expense (for example, farm taxes or rental property taxes).
- Property taxes paid on property that is not your primary residence (such as a cottage or vacant land).
- Property taxes that you paid in any year other than 2010.

(Payments for space rental for parking a mobile home or manufactured home should be filled in as rent on line 22a.)

- c. If you, or you and your spouse, owned a home jointly with one or more other persons, you may only use that portion of the property taxes that reflects your percentage of ownership. For example, if you and another person (other than 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.

Property taxes are further limited as follows:

- a. If you bought or sold your home during 2010, the property taxes of the seller and buyer are the taxes set forth for each in the closing agreement made at the sale or purchase. If the closing agreement does not divide the property taxes between the seller and buyer, divide them on the basis of the number of months each owned the home.
- b. If you owned a mobile home during 2010, property taxes include the municipal permit fees paid to your municipality and/or the personal property taxes paid on your mobile home.

**CAUTION** Property taxes paid during 2010 must be reduced by any amounts received as a refund of such taxes. For example, a taxpayer claimed farmland preservation credit (which is considered a refund of property taxes) on his or her 2009 Wisconsin return. The taxpayer received a farmland preservation credit in 2010 of \$600 that was based on 2009 property taxes accrued of \$6,000. The 2009 property taxes were paid in 2010 and 10% of such taxes were allocable to the personal residence and 90% to the farm property. Thus, for tax purposes, property taxes paid on the entire property during 2010 are \$5,400 (\$6,000 less \$600 farmland preservation credit). Of this amount, \$540

Line 22b instructions – continued

(10% of \$5,400) is used to compute the 2010 school property tax credit.

**Step 2** Use the Homeowner’s School Property Tax Credit Table below to figure your credit. Fill in the amount of your credit on line 22b.

**CAUTION** If you are also claiming the renter’s credit on line 22a, the total of your renter’s and homeowner’s credits can’t be more than \$300 (\$150 if married filing a separate return or married filing as head of household).

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

If Property Taxes are:			If Property Taxes are:			If Property Taxes are:		
At Least	But Less Than	Line 22b Credit is	At Least	But Less Than	Line 22b Credit is	At Least	But Less Than	Line 22b Credit is
\$ 1	\$ 25	\$ 2	\$ 875	\$ 900	\$ 107	\$ 1,750	\$ 1,775	\$ 212
25	50	5	900	925	110	1,775	1,800	215
50	75	8	925	950	113	1,800	1,825	218
75	100	11	950	975	116	1,825	1,850	221
100	125	14	975	1,000	119	1,850	1,875	224
125	150	17	1,000	1,025	122	1,875	1,900	227
150	175	20	1,025	1,050	125	1,900	1,925	230
175	200	23	1,050	1,075	128	1,925	1,950	233
200	225	26	1,075	1,100	131	1,950	1,975	236
225	250	29	1,100	1,125	134	1,975	2,000	239
250	275	32	1,125	1,150	137	2,000	2,025	242
275	300	35	1,150	1,175	140	2,025	2,050	245
300	325	38	1,175	1,200	143	2,050	2,075	248
325	350	41	1,200	1,225	146	2,075	2,100	251
350	375	44	1,225	1,250	149	2,100	2,125	254
375	400	47	1,250	1,275	152	2,125	2,150	257
400	425	50	1,275	1,300	155	2,150	2,175	260
425	450	53	1,300	1,325	158	2,175	2,200	263
450	475	56	1,325	1,350	161	2,200	2,225	266
475	500	59	1,350	1,375	164	2,225	2,250	269
500	525	62	1,375	1,400	167	2,250	2,275	272
525	550	65	1,400	1,425	170	2,275	2,300	275
550	575	68	1,425	1,450	173	2,300	2,325	278
575	600	71	1,450	1,475	176	2,325	2,350	281
600	625	74	1,475	1,500	179	2,350	2,375	284
625	650	77	1,500	1,525	182	2,375	2,400	287
650	675	80	1,525	1,550	185	2,400	2,425	290
675	700	83	1,550	1,575	188	2,425	2,450	293
700	725	86	1,575	1,600	191	2,450	2,475	296
725	750	89	1,600	1,625	194	2,475	2,500	299
750	775	92	1,625	1,650	197	2,500	or more	300
775	800	95	1,650	1,675	200			
800	825	98	1,675	1,700	203			
825	850	101	1,700	1,725	206			
850	875	104	1,725	1,750	209			

\***Caution** The credit allowed certain persons may be less than the amount indicated. See “Special Cases” on page 23.

■ **Line 23 Historic Rehabilitation Credits**

Any individual who has received certification or approval of a project from the State Historical Society of Wisconsin may be eligible for the credits. Credits attributable to a partnership or tax-option (S) corporation pass through to the partners or shareholders (see Schedule 3K-1 or 5K-1). Credits may also be allocated to beneficiaries of estates and trusts (see Schedule 2K-1).

Line 23 instructions – continued

If you qualify to claim either of the historic rehabilitation credits, complete Wisconsin Schedule HR. Fill in the amount from Schedule HR on line 23. Enclose Schedule HR and the required certification with Form 1.

**Exception** If you are only claiming credits that are passed through from an estate or trust, partnership, or tax-option (S) corporation, you do not have to complete Schedule HR. Fill in the total historic rehabilitation credits from your Schedule 2K-1, 3K-1, or 5K-1 on line 23. Enclose a copy of the schedules with Form 1.

■ **Line 24 Working Families Tax Credit**

If your income is less than the amount indicated 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, Head of Household, or Married Filing Separate Return**

- If the amount on line 14 of Form 1 is \$9,000 or less, your working families tax credit is equal to your tax. Fill in the amount from line 19 of Form 1 on line 24.
- If the amount on line 14 of Form 1 is more than \$9,000 but less than \$10,000, use the worksheet below to compute your working families tax credit.
- If the amount on line 14 of Form 1 is \$10,000 or more, leave line 24 blank. You do not qualify for the credit.

**Working Families Tax Credit Worksheet**

Do **not** complete this worksheet if:

- Line 14 of your Form 1 is \$9,000 or less (\$18,000 or less if married filing a joint return).
- Line 14 of your Form 1 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 19 of Form 1 . . . . . 1. \_\_\_\_\_
2. Total credits from lines 20 through 23 of Form 1 . . . . . 2. \_\_\_\_\_
3. Subtract line 2 from line 1. If the result is zero or less, stop here. You do not qualify for the credit . . . . . 3. \_\_\_\_\_
4. Fill in \$10,000 (\$19,000 if married filing a joint return) . . . . . 4. \_\_\_\_\_
5. Fill in amount from line 14 of Form 1 . . . . . 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 24 of Form 1. . . . . 8. \_\_\_\_\_

Line 24 instructions – continued

Married Filing Joint Return

- If the amount on line 14 of Form 1 is \$18,000 or less, your working families tax credit is equal to your tax. Fill in the amount from line 19 of Form 1 on line 24.
- If the amount on line 14 of Form 1 is more than \$18,000 but less than \$19,000, use the worksheet on page 25 to compute your working families tax credit.
- If the amount on line 14 of Form 1 is \$19,000 or more, leave line 24 blank. You do not qualify for the credit.

Line 25 Certain Nonrefundable Credits

If you are claiming any of the credits listed below, you must complete Schedule CR. Enclose Schedule CR, along with the appropriate schedule for the credit(s) you are claiming with Form 1. Fill in the amount from line 5 of Schedule CR on line 25. See page 6 for information on obtaining Schedule CR.



• **Schedule PE – Postsecondary Education Credit** The postsecondary education credit is based on a percentage of the tuition paid by a business for an individual to participate in an education program of a qualified postsecondary institution. The credit may be claimed for the taxable year in which the individual graduates from a course of instruction. Complete Schedule PE.



• **Schedule WC – Water Consumption Credit** The water consumption credit is available to an industrial customer of a municipal water utility that is located in a federal renewal community zone in Wisconsin, and whose average annual water consumption from that utility for a 24-month period exceeds 1,000,000 Ccf. Complete Schedule WC.

• **Health Insurance Risk-Sharing Plan Assessments Credit** This credit may be claimed by a partner, member, or shareholder of a partnership, limited liability company, or tax-option corporation that is an insurer. The credit may also be passed through from an estate or trust. Fill in the amount of your credit from Schedule 2K-1, 3K-1, or 5K-1.

• **Film Production Company Investment Credit carryforward – Nonrefundable Portion** See Part IV of Schedule FP.

Line 28 Alternative Minimum Tax

You may owe Wisconsin alternative minimum tax if you benefit from certain deductions, credits, and the special tax treatment of some kinds of income. This tax is figured on Schedule MT. Use the worksheet in the next column to see if you must complete Schedule MT.

If line 10 of the worksheet is more than the amount on Form 1, line 27, fill in Schedule MT to see if you owe the alternative minimum tax. If line 10 is equal to or less than the amount on Form 1, line 27, do not fill in Schedule MT.

Include the following adjustments and preference items on line 2 of the worksheet.

Line 28 instructions – continued

Adjustment and Tax Preference Items

1. Accelerated depreciation.
2. Amortization of pollution control facilities or depletion.
3. Stock received by exercising an incentive stock option and you did not dispose of the stock in the same year.
4. Intangible drilling, circulation, research, experimental, or mining costs.
5. Income or (loss) from tax shelter farm activities or passive activities.
6. Income from long-term contracts not figured using the percentage of completion method.
7. Interest paid on a home mortgage not used to buy, build, or substantially improve your home.
8. Investment interest expense reported on Form 4952.
9. Wisconsin net operating loss deduction.
10. Alternative minimum tax adjustments from an estate, trust, tax-option (S) corporation, partnership, or a cooperative.

Worksheet To See If You Should Fill in Schedule MT

Caution If you are married filing separately and line 3 of this worksheet is more than \$165,000, you should fill in Schedule MT.

1. Fill in the amount from Form 1, line 14 . . . . . 1. \_\_\_\_\_
2. Fill in the total of all adjustments and preference items that apply to you. . . . . 2. \_\_\_\_\_
3. Add lines 1 and 2. . . . . 3. \_\_\_\_\_
4. Fill in \$45,000 (\$22,500 if married filing separately; \$33,750 if single or head of household). . . . . 4. \_\_\_\_\_
5. Subtract line 4 from line 3. If zero or less, stop here; you don't need to fill in Schedule MT . . . . . 5. \_\_\_\_\_
6. Fill in \$150,000 (\$75,000 if married filing separately; \$112,500 if single or head of household). . . . . 6. \_\_\_\_\_
7. Subtract line 6 from line 3. If zero or less, fill in -0- here and on line 8 and go to line 9 . . . . . 7. \_\_\_\_\_
8. Multiply line 7 by 25% (.25) and fill in the result but do not fill in more than line 4 above . . . . . 8. \_\_\_\_\_
9. Add lines 5 and 8. . . . . 9. \_\_\_\_\_
10. Multiply line 9 by 6.5% (.065). . . . . 10. \_\_\_\_\_

Line 30 Married Couple Credit

You can claim the married couple credit if:

- You are married filing a joint return, and
- Both you and your spouse have qualified earned income, and
- You do not file federal Form 2555 or Form 2555EZ to claim an exclusion of foreign earned income or Form 4563 to claim an exclusion of income from sources in U.S. possessions.

Line 30 instructions – continued

To figure the credit, fill in Schedule 2 on page 4 of Form 1. Figure earned income separately for yourself and your spouse on lines 1 through 3 in Columns (A) and (B) of Schedule 2.

“Earned income” includes *taxable* wages, salaries, tips, scholarships or fellowships (only amounts reported on a W-2), other employee compensation, disability income treated as wages, and net earnings from self-employment.

**Example** You are a member of the National Guard and were called to active duty. You claimed a subtraction on line 11 of Form 1 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 other income such as interest, dividends, IRA distributions, deferred compensation (even though it may be reported on a W-2), unemployment compensation, rental income, social security, pensions, annuities, or income that is not taxable to Wisconsin. Do not consider marital property law, marital property agreements, or unilateral statements in figuring each spouse’s earned income.

The credit is based on qualified earned income. You must figure qualified earned income separately for yourself and your spouse. Figure it on lines 4 and 5 of Schedule 2 by subtracting the total of certain adjustments from earned income. These adjustments (and the related lines on federal Form 1040) are:

- IRA deduction (line 32),
- Self-employed SEP, SIMPLE, and qualified plans (line 28),
- Repayment of supplemental unemployment benefits (included in the total on line 36),
- Certain business expenses of reservists, performing artists, and fee-basis government officials (line 24),
- Contributions to secs. 403(b) and 501(c)(18) pension plans (included in the total on line 36), and
- Disability income exclusion (from line 11 of Wisconsin Form 1).

#### ■ Line 31 Other Credits – Schedule CR

If you are claiming any of the credits listed below, you must complete Schedule CR. **Enclose Schedule CR, along with the appropriate schedule for the credit(s) you are claiming and any required Department of Commerce approval or certification, with Form 1.** Fill in the amount from line 18 of Schedule CR on line 31. See page 6 for information on obtaining Schedule CR.

- **Film Production Services Credit Carryforward – Non-refundable portion** See Part III of Schedule FP.
- **Schedule MS – Manufacturer’s Sales Tax Credit** If you had \$25,000 or less of unused manufacturer’s sales tax credit from 1998 through 2005 and could not use the entire credit on your 2006-2009 returns, complete Schedule MS to determine the amount of carryover credit you may claim for 2010.

Line 31 instructions – continued

- **Schedule MI – Manufacturing Investment Credit** Persons certified by the Department of Commerce who had more than \$25,000 of unused manufacturer’s sales tax credit carryover on January 1, 2006, may be able to claim the manufacturing investment credit. Complete Schedule MI.

- **Schedule DI – Dairy and Livestock Farm Investment Credit** The dairy and livestock farm investment credit is based on the amount paid for dairy or livestock farm modernization or expansion related to the operation of a dairy or livestock farm in Wisconsin. See Schedule DI.

- **Schedule EB – Ethanol and Biodiesel Fuel Pump Credit** A credit is available for a portion of the amount paid to install or retrofit pumps that dispense certain motor vehicle fuel. The motor vehicle fuel must consist of at least 85 percent ethanol or at least 20 percent biodiesel fuel. Complete Schedule EB.

- **Schedule DC – Development Zones Credit** Special tax credits may be available to persons doing business in Wisconsin development zones. If you qualify for the development zones credit, complete Wisconsin Schedule DC.

- **Schedule TC – Technology Zone Credit** The technology zone credit may be available for persons doing business in Wisconsin technology zones. If you qualify for the technology zone credit, complete Wisconsin Schedule TC.

- **Schedule ED – Economic Development Tax Credit** The economic development tax credit may be claimed by persons certified by the Department of Commerce and authorized by that department to claim the credit. See Schedule ED.

- **Schedule VC(Part II) – Early Stage Seed Investment Credit** The early stage seed investment credit is based on an investment paid to a fund manager certified by the Department of Commerce that the fund manager invests in a certified business. Complete Schedule VC.

- **Schedule VC(Part I) – Angel Investment Credit** The angel investment credit is available to accredited investors who make a bona fide angel investment in a qualified new business venture that is certified by the Department of Commerce. Complete Schedule VC.

- **Schedule IE – Internet Equipment Credit** A credit is available based on the purchase of Internet equipment used in the broadband market. The amount of credit must be certified by the Department of Commerce (DOC). Complete Schedule IE and enclose a copy of the DOC certification.

**New**

- **Schedule JT – Jobs Tax Credit** The credit is available based on wages paid to an eligible employee and costs incurred to undertake training activities. The credit is available to taxpayers who are certified by the Department of Commerce. Credits are awarded by the Department of Commerce. Complete Schedule JT.

#### ■ Line 32 Credit for Net Tax Paid to Another State

If you paid tax both to Wisconsin and another state on the same income, you may be able to claim a credit for such tax. Read the Schedule OS instructions to determine if you

Line 32 instructions – continued

may claim the credit. If you qualify for the credit, complete Schedule OS. Fill in the amount of your credit from Schedule OS on line 32. Be sure to enter in the brackets on line 32 the 2-letter postal abbreviation for the other state to which you paid tax. If you paid tax to more than one other state, fill in the number “99” in the brackets. See Schedule OS for other situations where additional code numbers may be required. Enclose Schedule OS and copies of the other state’s return.

**CAUTION** Credit cannot be claimed for taxes paid to **Illinois, Indiana, Kentucky, or Michigan** on personal service income (such as wages, salaries, tips, commissions, bonuses, etc.) you received from working in one of those states. Instead, file a return with that state to get a refund of any tax withheld from your wages. Be sure to explain on that state’s return that you were a Wisconsin resident when earning the wages in that state. See Publication 121, *Reciprocity*, for more information.

■ **Line 35 Recycling Surcharge**

The recycling surcharge applies to individuals who have trade or business activities in Wisconsin (including activities as a statutory employee) and have \$4,000,000 or more of gross receipts from trade or business activities for federal income tax purposes.

If you are subject to the recycling surcharge, complete Wisconsin Schedule RS. Fill in the amount from line 2 or 3 of Schedule RS on line 35 of Form 1. Enclose Schedule RS with Form 1.

■ **Line 36 Sales and Use Tax Due on Out-of-State Purchases**

Did you make any taxable purchases from out-of-state firms in 2010 on which sales and use tax was not charged? If yes, you must report Wisconsin sales and use tax on these purchases on line 36 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, 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% tax rate. You are liable for \$15 Wisconsin tax ( $\$300 \times 5\% = \$15$ ) on this purchase.

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

■ **Line 37 Advance Earned Income Credit**

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

<b>Worksheet for Computing Wisconsin Sales and Use Tax</b>	
1. Total purchases subject to Wisconsin sales and use tax (i.e., purchases on which no sales and use tax was charged by the seller) . . . \$	
2. Sales and use tax rate (see rate chart below) . . . x	%
3. Amount of sales and use tax due for 2010 (line 1 multiplied by tax rate on line 2). Round this amount to the nearest dollar and fill in on line 36 of Form 1 . . . . . \$	

<b>Sales and Use Tax Rate Chart</b>			
In all Wisconsin counties except those shown in a through d below, the tax rate was 5.5% for all of 2010.			
a. If storage, use, or consumption in 2010 was in one of the following counties, the tax rate was 5.6%:			
Milwaukee	Ozaukee		
Washington			
b. If storage, use, or consumption in 2010 was in one of the following counties, the tax rate was 5.1%:			
Racine	Waukesha		
c. If storage, use, or consumption in 2010 was in Fond du Lac County, the tax rate was 5% before April 1, 2010, and 5.5% on April 1, 2010, and after.			
d. If storage, use, or consumption in 2010 was in one of the following counties, the tax rate was 5%:			
Calumet	Manitowoc	Outagamie	Winnebago
Kewaunee	Menominee	Sheboygan	

■ **Line 38 Donations**

You may designate amounts as a donation to one or more of the programs listed on lines 38a through 38i. Your donation will either reduce your refund or be added to tax due. Add the amounts on lines 38a through 38i and fill in the total on line 38j.

**Line 38a 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 38a.

**Line 38b 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 38b.

**Line 38c Breast Cancer Research Donation** Your breast cancer research donation will be divided equally between the Medical College of Wisconsin, Inc., and the University of Wisconsin Comprehensive Cancer Center for breast cancer research projects. Fill in the amount you want to donate on line 38c.

**Line 38d 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 38d.

**Line 38e Multiple Sclerosis Donation** Donations will be forwarded to the National Multiple Sclerosis Society to be distributed to entities located in Wisconsin that operate health-

*Line 38 instructions – continued*

related programs for people in Wisconsin with multiple sclerosis. Fill in the amount you want to donate on line 38e.

**Line 38f Firefighters Memorial** You may donate an amount towards a firefighters memorial. Fill in the amount you want to donate on line 38f.

**Line 38g Prostate Cancer Research Donation** Your prostate cancer research donation will be divided equally between the Medical College of Wisconsin, Inc., and the University of Wisconsin Comprehensive Cancer Center for prostate cancer research projects. Fill in the amount you want to donate on line 38g.

**Line 38h 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 of members of the U.S. armed forces or of the National Guard who are residents of Wisconsin serving on active duty. Fill in the amount you want to donate on line 38h.

**Line 38i Second Harvest** Your donation to the Second Harvest food banks to support efforts to feed the hungry will be divided as follows: 65% to Second Harvest in Milwaukee; 20% to Second Harvest in Madison; and 15% to Second Harvest 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 38i.

■ **Line 39 Penalties on IRAs, Other Retirement Plans, MSAs, Etc.**

The Wisconsin penalty on IRAs, retirement plans, medical savings accounts (MSAs), etc., is equal to 33% of the following federal taxes:

- Tax on IRAs, other qualified retirement plans, etc., (line 58 of federal Form 1040). Do not include any amount from line 8 or 49 of federal Form 5329.
- Total tax due from lines 4, 17, 25, 33, 41, and 53 of federal Form 5329 (include only if the tax due on this form was paid separately and is not included on line 58 of your Form 1040).
- Tax on excess contributions (line 2 of federal Form 5330).
- Tax on prohibited transactions (lines 3a and 3b of federal Form 5330).
- Section 72(m)(5) excess benefits tax (included in the total on line 60 of federal Form 1040).
- Tax on Archer MSA distributions (line 9b of federal Form 8853).

If you were subject to any of the above federal taxes for 2010, fill in the total of such taxes in the space provided on line 39. Multiply the amount filled in by .33 (33%) and fill in the result on line 39.

**Note** The following items are subject to a Wisconsin penalty due to a difference in the federal and Wisconsin treatment. (See Items 11 and 12 of the Wisconsin Schedule I instructions.)

- If you were required to include an amount in Wisconsin income due to the exchange of an annuity contract for a long-term care insurance contract or when annuity cash value is applied to a long-term care insurance rider or long-term care benefits, you

*Line 39 instructions – continued*

are subject to a Wisconsin penalty for a premature distribution from an annuity contract if you were under age 59½ at the time of the exchange or application of the annuity cash value. Include 10% of the taxable amount in the space provided by line 39. Multiply the amount filled in by .33 (33%) and fill in the result on line 39.

- If you were required to include an amount in Wisconsin income due to a rollover of a distribution from a 401(k) or 403(b) plan to a designated Roth account, you are subject to penalties for a premature distribution and for an excess contribution to the designated Roth account. Include 6% of the taxable rollover amount in the space provided by line 39. If you were under age 59½, also include 10% of the taxable amount in the space provided by line 39. Multiply the amount filled in by .33 (33%) and fill in the result on line 39.

**Note** You are not subject to the penalty on payments from certain retirement plans if the payments are exempt from Wisconsin tax. See the instructions for line 11, Items 05, 06, and 26 for information on retirement payments that are exempt from Wisconsin tax and to which the penalty does not apply.

If you were required to file federal Form 5329 or 5330, enclose a copy of your Form 5329 and/or 5330 with your Form 1.

■ **Line 40 Credit Repayments and Other Penalties**

If you are required to repay a Wisconsin credit or are subject to a penalty for selling business or farming assets purchased from a related person, fill in the amount of the repayment or penalty on line 40. See below for further information.

- **Recapture of development zones investment credit** You may be required to recapture development zones investment credit if you disposed of or stopped using in a development zone any property for which you claimed the investment credit in a prior year. See Part IV of Schedule DC for further information. Fill in the amount from line 34 of Schedule DC on line 40.
- **State historic rehabilitation credit** You may have to repay all or part of the state historic rehabilitation credit if you disposed of the property within 5 years after the date on which the preservation or rehabilitation work was complete or the Wisconsin Historical Society determines that you have not complied with all of the requirements. Contact any department office for information on determining the amount to be repaid.
- **Angel investment credit or early stage seed investment credit** If an investment for which you claimed the angel investment credit or early stage seed investment credit in a prior year was held for less than three years, you must repay the amount of the credit that you received related to the investment.
- **Penalty for selling business assets (or assets used in farming) purchased from a related person** Capital gain on the sale or disposition of business or farming assets may be excluded from Wisconsin taxation if the assets were held more than one year and are disposed of to certain related persons. The related person who purchases or otherwise receives the

## Line 40 instructions – continued

assets on which the gain is excluded is subject to a penalty if he/she sells or disposes of the assets within two years. The penalty does not apply in the case of an involuntary conversion (for example, assets are destroyed by fire or livestock dies). Contact any department office for information on how to compute the penalty.

### ■ Line 43 Wisconsin Tax Withheld

Add the **Wisconsin** income tax withheld shown on your withholding statements (Forms W-2, W-2G, 1099-G, 1099-R, and 1099-MISC). Also, if any Wisconsin pass-through entity withholding tax was allocated to you from a tiered pass-through entity of which you are a member, you may include that withholding. Fill in the total on line 43. Enclose readable copies of your withholding statements with Form 1. Enclose Forms 1099 only if Wisconsin income tax was withheld. (See Assembling Your Return on page 34.)

**Note** Wisconsin tax withheld is shown in Box 17 of Form W-2 or Box 10 of Form 1099-R, but only if Wisconsin is the state identified in Box 15 of Form W-2 or Box 11 of Form 1099-R.

#### 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 withholding statement, contact your employer or other payer.

### ■ Line 44 2010 Wisconsin Estimated Tax Payments and Amount Applied From 2009 Return

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

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

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

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

## Line 44 instructions – continued

If you are filing a separate tax return, you may not claim any part of your spouse's separate estimated tax payments or credits. However, you and your spouse may split your joint estimated tax payments and credits between you as you choose on your separate returns. If you cannot agree on how joint amounts are to be split between you, the department will split them between you according to your respective income tax liabilities.

Follow the above instructions even if your spouse died during 2010.

**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 1. On the statement, explain all the payments you and your spouse made for 2010 and the name(s) and social security number(s) under which you made them.

### ■ Line 45 Earned Income Credit

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

To claim the Wisconsin earned income credit, complete the following steps and fill in the required information in the spaces provided on line 45.

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

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

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

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

**Step 4** Multiply the amount of your federal credit (Step 2) by the percentage determined in Step 3. Fill in the result on line 45. This is your Wisconsin earned income credit.



**Enclosures With Your Return** You must enclose a copy of your completed federal Schedule EIC with Form 1. Failure to provide this information 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 your qualifying children in the space provided on line 45. Write "EIC" in the space to the right of line 45. Complete your return through line 50 of Form 1. Enclose a copy of your federal return (Form 1040A or Form 1040) with your Form 1.

Line 49 instructions – continued

**Line 46 Farmland Preservation Credit**

If you are claiming farmland preservation credit, include a completed Schedule FC or FC-A with your Form 1. Fill in on line 46a of Form 1 the amount from line 18 of your Schedule FC. Fill in on line 46b of Form 1 the amount from line 13 of Schedule FC-A.

**Note** For a description of the farmland preservation credit program, see Special Instruction H on page 36. You cannot claim farmland preservation credit if you (or your spouse, if married) claim the veterans and surviving spouses property tax credit.

**Line 47 Repayment Credit**

If you had to repay during 2010, an amount that you had included in income in an earlier year because at that time you thought you had an unrestricted right to it, you may be able to claim a credit based on the amount repaid. To qualify for the credit, the amount repaid must be over \$3,000 and the amount repaid cannot have been subtracted in computing Wisconsin adjusted gross income.

Use the following steps to compute your credit:

- (1) Refigure your tax from the earlier year without including in income the amount you repaid in 2010.
- (2) Subtract the tax in (1) from the tax shown on your return for the earlier year. The difference is your credit.

Fill in the amount of your credit on line 47 of Form 1. Enclose a statement showing how you computed your credit.

**Line 48 Homestead Credit**

If you are claiming homestead credit, attach Schedule H or H-EZ to your Form 1. Fill in on line 48 the amount from line 19 of your Schedule H or line 14 of Schedule H-EZ.

**Note** To see if you qualify for homestead credit, refer to Special Instruction G on page 36. You cannot claim homestead credit if you (or your spouse, if married) claim the veterans and surviving spouses property tax credit.

**Line 49 Eligible Veterans and Surviving Spouses Property Tax Credit**

**Who May Claim the Credit** An eligible unremarried surviving spouse or an eligible veteran may claim the veterans and surviving spouses property tax credit. (**Note** If you claim the veterans and surviving spouses property tax credit, you or your spouse may **not** claim the school property tax credit, homestead credit, or farmland preservation 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 under ch. 45, Wis. Stats.
- 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.

<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 dwelling . . . 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.	_____

Line 49 instructions – continued

“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 at bottom of page 31 if your principal dwelling is located on more than one acre of land.

If the principal dwelling on which the taxes were paid 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.

### 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 filing a separate 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 shall be the amount of the tax prorated to each in the closing agreement pertaining to the sale. If not provided for in the closing agreement, the tax shall be 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.

The credit must be claimed within 4 years of the unextended due date of the return.

**Certification of Eligibility for the Credit** If you did not claim the credit in a prior year, before claiming the credit for 2010 you must request certification from the Wisconsin Department of Veterans Affairs (WDVA) indicating that you qualify for the credit. Use Form WDVA 2097 (which you can find in WDVA Brochure B0106) to submit your request, along with a copy of the veteran’s DD Form 214 and Veterans Administration disability award letter and, if applicable, the veteran’s death certificate, a marriage certificate, and a completed copy of Form WDVA 0001 (if the veteran never previously submitted one). The WDVA 0001 and the brochure are available from your county veterans service officer or on the Internet at [www.dva.state.wi.us](http://www.dva.state.wi.us). You may submit these forms and supporting documents to your county veterans service officer or mail them to: Wisconsin Department of Veterans Affairs, 30 West Mifflin St., PO Box 7843, Madison WI 53707-7843. The WDVA will send you a certification of your eligibility.

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

Line 49 instructions – continued

**Enclosures** Enclose a copy of your property tax bill, proof of payment made in 2010, and the certification, if required, received from the WDVA with your return.

### ■ Line 50 Other Credits From Schedule CR

If you are claiming any of the credits listed below, you must complete Schedule CR. **Enclose Schedule CR, along with the appropriate schedule for the credit(s) you are claiming and any required Department of Commerce approval or certification, with Form 1.** Fill in the amount from line 27 of Schedule CR on line 50.

- **Schedule EC – Enterprise zone jobs credit** The enterprise zone jobs credit is available to persons doing business in an enterprise zone. The Department of Commerce must certify the business as eligible for the credit and determine the amount of credit. See Schedule EC.
- **Schedule DM – Dairy manufacturing facility investment credit** The dairy manufacturing facility investment credit is available for dairy manufacturing modernization or expansion. The Department of Commerce must certify eligible taxpayers and allocate the amount of credit. See Schedule DM.
- **Schedule DM – Dairy cooperatives credit** The dairy manufacturing facility investment credit can be computed by dairy cooperatives. The cooperative computes the credit and allocates the credit to its patrons. See Schedule DM.
- **Schedule MP – Meat processing facility investment credit** The meat processing facility investment credit is available for meat processing modernization and expansion. The Department of Commerce must certify eligible taxpayers and allocate the amount of credit. See Schedule MP.
- **Schedule FP – Film production company investment credit** The film production company investment credit is available for expenses that relate to establishing or operating a film production company in Wisconsin. The Department of Commerce must certify the expenses. See Schedule FP.
- **Schedule FP – Film production services credit** Credits are available for a film production company. The application for the credit must be approved by the Department of Commerce. See Schedule FP.
-  • **Schedule WB – Woody biomass harvesting and processing credit** The woody biomass harvesting and processing credit is available based on the amount paid in the year for equipment that is used primarily to harvest or process woody biomass that is used as fuel or as a component of fuel. The Department of Commerce must certify the taxpayer and allocate the amount of the credit to the taxpayer. Complete Schedule WB.
-  • **Schedule FW – Food processing plant and food warehouse investment credit** The food processing plant and food warehouse investment credit is based on the amount paid in the year for food processing or food warehousing modernization or expansion. The Department of Commerce must certify the taxpayer and allocate the amount of the credit to the taxpayer. Complete Schedule FW.

### ■ Line 52 Amount You Overpaid

If line 51 is larger than line 42, complete line 52 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 56 instructions to see if you owe underpayment interest. If you owe underpayment interest and you show an overpayment on line 52, reduce the amount on line 52 by the amount of underpayment interest on line 56.

### ■ Line 53 Refund

Fill in on line 53 the amount from line 52 that you want refunded to you.

**Note** If you are divorced, see item 6 on page 34. You may need to enclose a copy of your divorce decree with your return.

### ■ Line 54 Amount Applied to 2011 Estimated Tax

Fill in on line 54 the amount, if any, of the overpayment on line 52 you want applied to your 2011 estimated tax.

If you are married filing a joint return, we will apply the amount on line 54 to your joint estimated tax. If you are married filing a separate return, we will apply the amount on line 54 to your separate estimated tax.

### ■ Line 55 Amount You Owe

If line 51 is less than line 42, complete line 55 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, you may also owe what is called “underpayment interest.” This is an interest charge that applies when you have not prepaid enough of your tax through withholding and/or estimated tax payments. Read the line 56 instructions to see if you owe underpayment interest. If you do, include the underpayment interest from line 56 in the amount you fill in on line 55.

If you owe an amount with your return, you can pay online or by check, money order, or credit card. **Do not** include any 2011 estimated tax payment in your check, money order, or amount you charge. Instead, make the estimated tax payment separately.

**To pay online** Go to the department’s web site at [www.revenue.wi.gov/eserv/eft3.html%20](http://www.revenue.wi.gov/eserv/eft3.html%20). This is a free service.

**To pay by check or money order** Make your check or money order payable to the Wisconsin Department of Revenue. 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. **Paper clip** it to the front of your Form 1.

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.

*Line 55 instructions – continued*

**To pay by credit card** You may use your MasterCard®, American Express® Card, Visa® Card, or Discover® Card. To pay by credit card, call toll free or access by Internet the service provider listed below and follow the instructions of the provider. A convenience fee of 2.5% (with a minimum of \$1) will be charged by the service provider based on the amount you are paying. You will be told what the fee is during the transaction and you will have the option to either continue or cancel the transaction. **If you pay by credit card before filing your return**, enter on page 1 of Form 1 in the lower right corner the confirmation number you were given at the end of the transaction and the amount you charged (not including the convenience fee).

Official Payments Corporation

1-800-2PAY-TAX (1-800-272-9829)

1-866-621-4109 (Customer Service)

[www.officialpayments.com](http://www.officialpayments.com)

**What if you cannot pay?** If you cannot pay the full amount shown as due on your tax return when you file, you may ask to make installment payments to the Department of Revenue. It is generally to your advantage to pay your liability in full rather than in installments. Installment agreements with the department are subject to a \$20 installment agreement fee. In addition, bills not paid in full by the due date become liable for additional interest of 18% per year and a delinquent tax collection fee of the greater of \$35 or 6½ percent of the unpaid amount. For more information concerning payments and to obtain the Installment Agreement Request Form (Form A-771), consult the Department of Revenue web site at [www.revenue.wi.gov](http://www.revenue.wi.gov).

**Note** Failure to pay your Wisconsin income tax may result in certification of your unpaid liability to the Treasury Offset Program. Federal law authorizes the U.S. Department of Treasury to reduce, or offset, any federal income tax refunds payable to you by the IRS to satisfy unpaid state income tax debts. Any unpaid liability will remain eligible for this offset until paid.

### ■ Line 56 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 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 on making estimated tax payments, see “Estimated Tax Payments Required for Next Year” on page 35.

Underpayment interest applies if:

- Line 55 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 34 plus the amount on line 35, minus the amounts on lines 45 through 50.

Line 56 instructions – continued

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

1. You had no tax liability for 2009 and you were a Wisconsin resident for all of 2009, **or**
2. The amounts on lines 43 and 44 of your 2010 return are at least as much as the tax shown on your 2009 return. Your estimated tax payments for 2010 must have been made on time and for the required amount.

The tax shown on your 2009 return is the amount on line 34 plus the amount on line 35 of 2009 Form 1 minus the amounts on lines 45 through 51.

**Note**

Fill in the exception code in the brackets to the left of line 56 if you are enclosing an application for a waiver, qualify for an exception, 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.

**Example** Farmers and fishers are not subject to underpayment interest if two-thirds of their total gross income (gross income of both spouses if married filing a joint return) is from farming or fishing and they file their return and pay any tax due by March 1, 2011. Qualified farmers and fishers must fill in exception code 4 in the brackets to the left of line 56. Failure to fill in the exception code may result in an assessment for underpayment interest.

### Figuring Underpayment Interest

If the **Exceptions** above do not apply, see **Schedule U** to find out if you owe underpayment interest. If you do, you can use the schedule to figure the amount. In certain situations, you may be able to lower your underpayment interest. For details, see the instructions for Schedule U. Fill in the underpayment interest from Schedule U on line 56. Add the amount of the underpayment interest to any tax due and fill in the total on line 55. If you are due a refund, subtract the underpayment interest from the overpayment you show on line 52 and adjust lines 53 and 54 if necessary. Enclose Schedule U with your Form 1.

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

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

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

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

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

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

■ **Sign and Date Your Return** Sign and date your return at the bottom of page 3. Form 1 is not considered a valid return unless you sign it. Your spouse must also sign if it is a joint return. Also fill in your daytime phone number. Keep a copy of your dated return.



### Assembling Your Return

Begin by putting the four pages of Form 1 in numerical order. Then, attach, using a **paper clip**, the following in the *order listed*. Do not staple your return. Stapling will delay the processing of your return and any refund.

**Exception** If you are including Schedule H or H-EZ, staple all attachments to Form 1.

1. **Payment** – If you owe an amount with your return, **paper clip** your payment to the front of Form 1, unless you are paying by credit card or online.
2. **Wisconsin Schedules** – Copies of appropriate Wisconsin schedules and supporting documents, such as Schedule H or H-EZ (homestead credit), Schedule FC or FC-A (farmland preservation credit), Schedule CR, or Schedule RT.
3. **W-2s or 1099s** – The appropriate copy of each of your withholding statements (Forms W-2, W-2G, 1099-G, 1099-R, and 1099-MISC).
4. **Federal Return** – A complete copy of your federal return (Form 1040, 1040A, or 1040EZ) and its supporting schedules and forms. If you itemize deductions on your federal return but do not claim the itemized deduction credit on your Wisconsin return, you do not have to enclose federal Schedule A.
5. **Extension Form or Statement** – A copy of your federal extension application form or required statement if you are filing under an extension of time to file.
6. **Divorce Decree** –
  - *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 1. Fill in “04” in the Special Conditions box on page 1 of Form 1. 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 1. Fill in “04” in the Special Conditions box on page 1 of Form 1.

**7. Injured Spouse** – If you are filing federal Form 8379, *Injured Spouse Claim and Allocation*, enclose a copy with your Form 1. Fill in “05” in the Special Conditions box on page 1 of Form 1.

**CAUTION** Be sure to file all four pages of Form 1. Send the original of your return. Do not send a photocopy.

■ **Where to File** Mail your return to the Wisconsin Department of Revenue at:

<i>(if tax is due)</i>	<i>(if refund or no tax due)</i>	<i>(if homestead credit claimed)</i>
PO Box 268 Madison WI 53790-0001	PO Box 59 Madison WI 53785-0001	PO Box 34 Madison WI 53786-0001

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

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

## Special Instructions

### A. Effect of Wisconsin Law Changes for 2008 and 2009

If you made certain Schedule I adjustments on your 2008 or 2009 Wisconsin income tax return, you may now be able to file an amended return for 2008 or 2009.

Wisconsin law was amended in 2010 to provide that certain changes made to federal law by Public Law 110-245, the Heroes Earnings Assistance and Relief Act of 2008, also apply for Wisconsin for 2008 and 2009. If you made Schedule I adjustments related to (1) Qualified Reservist Retirement Plan Distributions, (2) Military Death Benefits Contributed to Roth IRA or Coverdell ESA, or (3) State or Local Bonuses for Combat Veterans, you may file a 2008 or 2009 amended return. An amended return must be filed within four years of the unextended due date of the original return.

### B. 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.

### C. 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

### D. Amended Returns

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

**Note**

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

### E. Estimated Tax Payments Required for Next Year?

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

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

For example, you may have a tax balance due with your return if you have income from which Wisconsin tax is not withheld. If you do not make required installment payments, you may be charged interest.

For more information, contact the department's Customer Service Bureau at (608) 266-2772 or any Department of Revenue office.

If you must file Form 1-ES for 2011 and do not receive a form in the mail, go to our web site at [www.revenue.wi.gov](http://www.revenue.wi.gov) to obtain a personalized copy of Form 1-ES or contact any Department of Revenue office.

#### F. Armed Forces Personnel

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

#### G. Homestead Credit

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

- At least 18 years old on December 31, 2010.
- A Wisconsin resident for all of 2010.
- Not claimed as a dependent on anyone's 2010 federal tax return (unless you were 62 or older on December 31, 2010).
- Not living in tax-exempt public housing for all of 2010. (**Note** Some exceptions apply to this rule and are explained in the instructions for the homestead credit form.)
- Not living in a nursing home and receiving medical assistance (Title XIX) when you file for homestead credit.
- Had total household income, including wages, interest, social security, and income from certain other sources, below \$24,680 in 2010.

If you (or your spouse if married) claim the veterans and surviving spouses property tax credit, you are not eligible for homestead credit.

For more information about homestead credit, contact our Homestead Unit in Madison at (608) 266-8641 or any department office. See page 6 for information on obtaining Schedule H or H-EZ, which you must complete to apply for the credit. Schedules H and H-EZ are also available at many libraries.

#### H. Farmland Preservation Credit

The farmland preservation credit program provides an income tax credit to Wisconsin residents who own farmland in Wisconsin. If you claim homestead credit or the veterans and surviving spouses property tax credit, you are not eligible for farmland preservation credit. For more information about farmland preservation credit, contact our Farmland Preservation Unit in Madison at (608) 266-2442 or any department office. See page 6 for information on obtaining Schedule FC or FC-A, which you must complete to apply for the credit.

#### I. Death of a Taxpayer

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

If there is no estate to probate, a surviving heir may file Form 1 for the person who died. If there is an estate, the personal representative for the estate must file the return. The person filing the Form 1 should sign it and indicate his or her relationship to the person who died (for example, "surviving heir" or "personal representative").

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

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

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

**Note**

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

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

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

If you are not required to enclose Form I-804, complete the Special Conditions box on page 1 of Form 1 as follows. If the return for the decedent is filed as single, head of household, or married filing separate, fill in "06" in the Special Conditions box and indicate the date of death on the line provided. If a joint return is being filed, fill in "06" in the box if it is the husband who is deceased and the date of death. If it is the wife who is deceased, fill in "07" in the box and the date of death. If both spouses are deceased, fill in "08" in the box and both dates of death.

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

For more information about the final income tax return to be filed for a deceased person, contact any department office or call (608) 266-2772.

#### J. Requesting Copies of Your Returns

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

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

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

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

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

of any specific school. Fill in only your school district's number on the school district line in the name and address area of your return. For example:

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

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

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

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

**SECTION I – SCHOOL DISTRICTS OPERATING HIGH SCHOOLS**

School District	No.	School District	No.	School District	No.	School District	No.	School District	No.	School District	No.
ABBOTSFORD.....	0007	CLEAR LAKE.....	1127	GREENFIELD.....	2303	MC FARLAND.....	3381	PESHTIGO.....	4305	STEVENS POINT.....	5607
ADAMS-FRIENDSHIP.....	0014	CLINTON.....	1134	GREEN LAKE.....	2310	MEDFORD.....	3409	PEWAUKEE.....	4312	STOCKBRIDGE.....	5614
ALBANY.....	0063	CLINTONVILLE.....	1141	GREENWOOD.....	2394	MELLEN.....	3427	PHELPS.....	4330	STOUGHTON.....	5621
ALGOMA.....	0070	COCHRANE.....	*	GRESHAM.....	2415	MELROSE-MINDORO.....	3428	PHILLIPS.....	4347	STRATFORD.....	5628
ALMA.....	0084	FOUNTAIN CITY.....	1155			MENASHA.....	3430	PITTSVILLE.....	4368	STURGEON BAY.....	5642
ALMA CENTER.....	0091	COLBY.....	1162	HAMILTON.....	2420	MENOMINEE INDIAN.....	3434	PLATTEVILLE.....	4389	SUN PRAIRIE.....	5656
ALMOND- BANCROFT.....	0105	COLEMAN.....	1169	HARTFORD UHS.....	*	MENOMONEE FALLS.....	3437	PLUM CITY.....	4459	SUPERIOR.....	5663
ALTOONA.....	0112	COLFAX.....	1176	HAYWARD.....	2478	MENOMONIE.....	3444	PLYMOUTH.....	4473	SURING.....	5670
AMERY.....	0119	COLUMBUS.....	1183	HIGHLAND.....	2527	MEQUON.....		PORTAGE.....	4501		
ANTIGO.....	0140	CORNELL.....	1204	HILBERT.....	2534	THIENSVILLE.....	3479	PORT EDWARDS.....	4508	THORP.....	5726
APPLETON.....	0147	CRANDON.....	1218	HILLSBORO.....	2541	MERCER.....	3484	PORT WASHINGTON- SAUKVILLE.....	4515	THREE LAKES.....	5733
ARCADIA.....	0154	CRIVITZ.....	1232	HOLMEN.....	2562	MERRILL.....	3500	POTOSI.....	4529	TIGERTON.....	5740
ARGYLE.....	0161	CUBA CITY.....	1246	HORICON.....	2576	MIDDLETON-CROSS PLAINS.....	3549	POYNETTE.....	4536	TOMAH.....	5747
ARROWHEAD UHS.....	*	CUDAHY.....	1253	HORTONVILLE AREA.....	2583	MILTON.....	3612	PRAIRIE DU CHIEN.....	4543	TOMAHAWK.....	5754
ASHLAND.....	0170	CUMBERLAND.....	1260	HOWARD-SUAMICO.....	2604	MILWAUKEE.....	3619	PRAIRIE FARM.....	4557	TOMORROW RIVER.....	0126
ASHWAUBENON.....	0182	D C EVEREST.....	4970	HOWARDS GROVE.....	2605	MINERAL POINT.....	3633	PRENTICE.....	4571	TRI-COUNTY.....	4375
ATHENS.....	0196	DARLINGTON.....	1295	HURLEY.....	2618	MISHCOT.....	3661	PRESCOTT.....	4578	TURTLE LAKE.....	5810
AUBURNDALE.....	0203	DEERFIELD.....	1309	HUSTISFORD.....	2625	MONDOVI.....	3668	PRINCETON.....	4606	TWO RIVERS.....	5824
AUGUSTA.....	0217	DE FOREST.....	1316			MONONA GROVE.....	3675	PULASKI.....	4613	UNION GROVE UHS.....	*
		DELAVAN-DARIEN.....	1380	INDEPENDENCE.....	2632	MONROE.....	3682			UNITY.....	0238
BALDWIN-WOODVILLE.....	0231	DENMARK.....	1407	IOLA-SCANDINAVIA.....	2639	MONTELEO.....	3689	RACINE.....	4620	VALDERS.....	5866
BANGOR.....	0245	DE PERE.....	1414	IOWA-GRANT.....	2646	MONTICELLO.....	3696	RANDOLPH.....	4634	VERONA.....	5901
BARABOO.....	0280	DE SOTO.....	1421	ITHACA.....	2660	MOSINEE.....	3787	RANDOM LAKE.....	4641	VIROQUA.....	5985
BARNEVELD.....	0287	DODGELAND.....	2744			MOUNT HOREB.....	3794	REEDSBURG.....	4753		
BARRON.....	0308	DODGEVILLE.....	1428	JANESVILLE.....	2695	MUKWONAGO.....	3822	REEDSVILLE.....	4760	WABENO.....	5992
BAYFIELD.....	0315	DRUMMOND.....	1491	JEFFERSON.....	2702	MUSKEGO-NORWAY.....	3857	RHINELANDER.....	4781	WASHBURN.....	6027
BEAVER DAM.....	0336	DURAND.....	1499	JOHNSON CREEK.....	2730			RIB LAKE.....	4795	WASHINGTON UHS.....	6069
BEECHER-DUNBAR- PEMBINE.....	4263	EAST TROY.....	1540	JUDA.....	2737	NECEDAH.....	3871	RICE LAKE.....	4802	WATERFORD UHS.....	*
BELLEVILLE.....	0350	EAU CLAIRE.....	1554	KAUKAUNA.....	2758	NEENAH.....	3892	RICHLAND.....	4851	WATERLOO.....	6118
BELMONT.....	0364	EDGAR.....	1561	KENOSHA.....	2793	NEILLSVILLE.....	3899	RIO.....	4865	WATERTOWN.....	6125
BELOIT.....	0413	EDGERTON.....	1568	KETTLE MORAINE.....	1376	NEKOOSA.....	3906	RIPON AREA.....	4872	WATERVILLE.....	6174
BELOIT TURNER.....	0422	ELEVO.....	1582	KEWASKUM.....	2800	NEW AUBURN.....	3920	RIVER FALLS.....	4883	WAUNAKEE.....	6181
BENTON.....	0427	ELCHA-STRUM.....	1600	KEWAUNEE.....	2814	NEW BERLIN.....	3925	RIVER RIDGE.....	4904	WAUPACA.....	6195
BERLIN.....	0434	ELKHART LAKE- GLENBEULAH.....	1631	KICKAPOO.....	5960	NEW GLARUS.....	3934	RIVER VALLEY.....	5523	WAUPUN.....	6216
BIG FOOT UHS.....	*	ELKHORN.....	1638	KIEL.....	2828	NEW HOLSTEIN.....	3941	ROSENDALE- BRANDON.....	4956	WAUSAU.....	6223
BIRCHWOOD.....	0441	ELK MOUND.....	1645	KIMBERLY.....	2835	NEW LISBON.....	3948	ROSHOLD.....	4963	WAUSAUKEE.....	6230
BLACK HAWK.....	0240	ELLSWORTH.....	1659	KOHLER.....	2842	NEW LONDON.....	3955	ROYALL.....	1673	WAUTOMA.....	6237
BLACK RIVER FALLS.....	0476	ELMBROOK.....	0714	LA CROSSE.....	2849	NEW RICHMOND.....	3962			WAUWATOSA.....	6244
BLAIR-TAYLOR.....	0485	ELMWOOD.....	1666	LADYSMITH.....	2856	NIAGARA.....	3969			WAUZEKA-STEUBEN.....	6251
BLOOMER.....	0497	EVANSVILLE.....	1694	LA FARGE.....	2863	NICOLET UHS.....	*	SAINT CROIX CENTRAL.....	2422	WEBSTER.....	6293
BONDUEL.....	0602	FALL CREEK.....	1729	LAKE GENEVA- GENOA CITY UHS.....	*	NORRIS.....	3976	SAINT CROIX FALLS.....	5019	WEST ALLIS.....	6300
BOSCobel AREA.....	0609	FALL RIVER.....	1736	LAKE HOLCOMBE.....	2891	NORTH CRAWFORD.....	2016	SAINT FRANCIS.....	5026	WEST BEND.....	6307
BOWLER.....	0623	FENNIMORE.....	1813	LAKELAND UHS.....	*	NORTH FOND DU LAC.....	3983	SAUK PRAIRIE.....	5100	WESTBY.....	6321
BOYCEVILLE.....	0637	FLAMBEAU.....	5757	LAKE MILLS.....	2898	NORTHERN OZAUKEE.....	1945	SENECA.....	5124	WEST DE PERE.....	6328
BRILLION.....	0658	FLORENCE CO.....	1855	LAKELAND UHS.....	*	NORTHLAND PINES.....	1526	SEVASTOPOL.....	5130	WESTFIELD.....	6335
BRODHEAD.....	0700	FOND DU LAC.....	1862	LANCASTER.....	2912	NORTHWOOD.....	3654	SEYMOUR.....	5138	WESTON.....	6354
BROWN DEER.....	0721	FOND DU LAC.....	1862	LAONA.....	2940	NORWALK-ONTARIO- WILTON.....	3990	SHAWANO.....	5264	WEST SALEM.....	6370
BRUCE.....	0735	FORT ATKINSON.....	1883	LENA.....	2961	OAK CREEK- FRANKLIN.....	4018	SHEBOGAN.....	5271	WEYAUWEGA- FREMONT.....	6384
BURLINGTON.....	0777	FRANKLIN.....	1900	LITTLE CHUTE.....	3129	OAKFIELD.....	4025	SHEBOGAN FALLS.....	5278	WHITEFISH BAY.....	6419
BUTTERNUT.....	0840	FREDERIC.....	1939	LOMIRA.....	3171	OCONOMOWOC.....	4060	SHELL LAKE.....	5306	WHITEHALL.....	6426
		FREEDOM.....	1953	LOYAL.....	3206	OCONTO.....	4067	SHIOCTON.....	5348	WHITE LAKE.....	6440
CADOTT.....	0870	GALESVILLE-ETTRICK- TREMPEALEAU.....	2009	LUX.....	3213	OCONTO FALLS.....	4074	SHOREWOOD.....	5355	WHITEWATER.....	6461
CAMBRIA-FRIESLAND.....	0882	GERMANTOWN.....	2058	LUXEMBURG-CASCO.....	3220	OMRO.....	4088	SHULLSBURG.....	5362	WHITNALL.....	6470
CAMBRIDGE.....	0896	GIBRALTAR.....	2114			ONALASKA.....	4095	SIREN.....	5376	WILD ROSE.....	6475
CAMERON.....	0903	GILLET.....	2128	MADISON.....	3269	OOSTBURG.....	4137	SLINGER.....	5390	WILLIAMS BAY.....	6482
CAMPBELLSPORT.....	0910	GILMAN.....	2135	MANAWA.....	3276	OREGON.....	4144	SOLO SPRINGS.....	5397	WILMOT UHS.....	*
CASHTON.....	0980	GILMANTON.....	2142	MANITOWOC.....	3290	OSCEOLA.....	4165	SOMERSET.....	5432	WINNECONNE.....	6608
CASSVILLE.....	0994	GILMANTON.....	2142	MAPLE.....	3297	OSHKOSH.....	4179	SOUTH MILWAUKEE.....	5439	WINTER.....	6615
CEDARBURG.....	1015	GILMANTON CITY.....	2198	MARATHON CITY.....	3304	OSSEO-FAIRCHILD.....	4186	SOUTH SHORE.....	4522	WISCONSIN DELLS.....	6678
CEDAR GROVE- BELGIUM.....	1029	GOODMAN- ARMSTRONG.....	2212	MARINETTE.....	3311	OWEN-WITHEE.....	4207	SOUTHERN DOOR CO.....	5457	WISCONSIN HEIGHTS.....	0469
CENTRAL/WESTOSHA.....	*	GRAFTON.....	2217	MARION.....	3318			SOUTHWESTERN WISCONSIN.....	2485	WISCONSIN RAPIDS.....	6685
CHEQUAMAGON.....	1071	GRANTON.....	2226	MARKESAN.....	3325	PALMYRA-EAGLE.....	4221	SPARTA.....	5460	WITTENBERG- BIRNAMWOOD.....	6692
CHETEK- WEYERHAEUSER.....	1080	GRANTSBURG.....	2233	MARSHALL.....	3332	PARDYVILLE.....	4228	SPENCER.....	5467	WONEWOC-UNION CENTER.....	6713
CHILTON.....	1085	GREEN BAY.....	2289	MARSHFIELD.....	3339	PARKVIEW.....	4151	SPOONER.....	5474	WRIGHTSTOWN.....	6734
CHIPPEWA FALLS.....	1092	GREENDALE.....	2296	MAUSTON.....	3360	PECATONICA.....	0990	SPRING VALLEY.....	5586		
CLAYTON.....	1120			MAYVILLE.....	3367	PEPIN.....	4270	STANLEY-BOYD.....	5593		

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

**SECTION II – SCHOOL DISTRICTS OPERATING ONLY ELEMENTARY SCHOOLS**

BRIGHTON, #1.....	0657	GLENDALE- RIVER HILLS.....	2184	LAKE GENEVA, JT #1.....	2885	NORTH LAKE.....	3514	SALEM.....	5068	WASHINGTON- CALDWELL.....	6104
BRISTOL, #1.....	0665	HARTFORD, JT #1.....	2443	LINN, JT #4.....	3087	NORTH LAKELAND.....	0616	SHARON, JT #11.....	5258	WATERFORD, JT #1.....	6113
DOVER, #1.....	1449	HARTLAND.....		LINN, JT #6.....	3094	NORWAY, JT #7.....	4011	SILVER LAKE, JT #1.....	5369	WHEATLAND, JT #1.....	6412
ERIN.....	1687	LAKESIDE, JT #3.....	2460	MAPLE DALE- INDIAN HILL.....	1897	PARIS, JT #1.....	4235	STONE BANK.....	3542	WOODRUFF, JT #1.....	6720
FONTANA, JT #8.....	1870	HERMAN, #22.....	2523	MERTON COMMUNITY.....	3328	RANDALL, JT #1.....	4627	SWALLOW.....	3510	YORKVILLE, JT #2.....	6748
FOX POINT, JT #2.....	1890	LAC DU FLAMBEAU, #1.....	1848	MINOCQUA, JT #1.....	3640	RAYMOND, #14.....	4686	TREVOR-WILMOT.....	5780		
FRIESS LAKE.....	4843	LAKE COUNTRY.....	3862	NEOSHO, JT #3.....	3913	RICHFIELD, JT #1.....	4820	TWIN LAKES, #4.....	5817		
GENEVA, JT #4.....	2044			NORTH CAPE.....	4690	RICHMOND.....	3122	UNION GROVE, JT #1.....	5859		
GENOA CITY, JT #2.....	2051					RUBICON, JT #6.....	4998	WALWORTH, JT #1.....	6022		

# 2010 TAX TABLE FOR FORM 1 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 44.**

**Example** Mr. and Mrs. Smith are filing a joint return. Their taxable income on line 18 of Form 1 is \$28,653. First they find the \$28,000 heading in the table. Then they find the \$28,600 – 28,700 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and the filing status column meet is \$1,560. This is the tax amount they must write on line 19 of their return.



At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
		Your tax is –		
<b>28,500</b>	<b>28,600</b>	1,629	1,554	1,705
<b>28,600</b>	<b>28,700</b>	1,636	1,560	1,711
<b>28,700</b>	<b>28,800</b>	1,642	1,567	1,718
<b>28,800</b>	<b>28,900</b>	1,649	1,573	1,724
<b>28,900</b>	<b>29,000</b>	1,655	1,580	1,731

If line 18 (Taxable income) is –		And you are –			If line 18 (Taxable income) is –		And you are –			If line 18 (Taxable income) is –		And you are –		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
		Your tax is –					Your tax is –					Your tax is –		
		<b>3,000</b>					<b>7,000</b>					<b>1,000</b>		
		<b>3,000</b>	<b>3,100</b>				140	140	140			<b>7,000</b>	<b>7,100</b>	
		<b>3,100</b>	<b>3,200</b>				145	145	145			<b>7,100</b>	<b>7,200</b>	324
		<b>3,200</b>	<b>3,300</b>				150	150	150			<b>7,200</b>	<b>7,300</b>	329
		<b>3,300</b>	<b>3,400</b>				154	154	154			<b>7,300</b>	<b>7,400</b>	334
		<b>3,400</b>	<b>3,500</b>				159	159	159			<b>7,400</b>	<b>7,500</b>	338
												<b>7,500</b>	<b>7,600</b>	343
		<b>3,500</b>	<b>3,600</b>				163	163	163			<b>7,600</b>	<b>7,700</b>	347
		<b>3,600</b>	<b>3,700</b>				168	168	168			<b>7,700</b>	<b>7,800</b>	352
		<b>3,700</b>	<b>3,800</b>				173	173	173			<b>7,800</b>	<b>7,900</b>	357
		<b>3,800</b>	<b>3,900</b>				177	177	177			<b>7,900</b>	<b>8,000</b>	361
		<b>3,900</b>	<b>4,000</b>				182	182	182					366
		<b>4,000</b>					<b>8,000</b>					<b>1,000</b>		
		<b>4,000</b>	<b>4,100</b>				186	186	186			<b>8,000</b>	<b>8,100</b>	370
		<b>4,100</b>	<b>4,200</b>				191	191	191			<b>8,100</b>	<b>8,200</b>	375
		<b>4,200</b>	<b>4,300</b>				196	196	196			<b>8,200</b>	<b>8,300</b>	380
		<b>4,300</b>	<b>4,400</b>				200	200	200			<b>8,300</b>	<b>8,400</b>	384
		<b>4,400</b>	<b>4,500</b>				205	205	205			<b>8,400</b>	<b>8,500</b>	389
												<b>8,500</b>	<b>8,600</b>	393
		<b>4,500</b>	<b>4,600</b>				209	209	209			<b>8,600</b>	<b>8,700</b>	398
		<b>4,600</b>	<b>4,700</b>				214	214	214			<b>8,700</b>	<b>8,800</b>	403
		<b>4,700</b>	<b>4,800</b>				219	219	219			<b>8,800</b>	<b>8,900</b>	407
		<b>4,800</b>	<b>4,900</b>				223	223	223			<b>8,900</b>	<b>9,000</b>	412
		<b>4,900</b>	<b>5,000</b>				228	228	228					416
		<b>5,000</b>					<b>9,000</b>					<b>1,000</b>		
		<b>5,000</b>	<b>5,100</b>				232	232	232			<b>9,000</b>	<b>9,100</b>	422
		<b>5,100</b>	<b>5,200</b>				237	237	237			<b>9,100</b>	<b>9,200</b>	426
		<b>5,200</b>	<b>5,300</b>				242	242	242			<b>9,200</b>	<b>9,300</b>	430
		<b>5,300</b>	<b>5,400</b>				246	246	246			<b>9,300</b>	<b>9,400</b>	435
		<b>5,400</b>	<b>5,500</b>				251	251	251			<b>9,400</b>	<b>9,500</b>	439
												<b>9,500</b>	<b>9,600</b>	444
		<b>5,500</b>	<b>5,600</b>				255	255	255			<b>9,600</b>	<b>9,700</b>	449
		<b>5,600</b>	<b>5,700</b>				260	260	260			<b>9,700</b>	<b>9,800</b>	453
		<b>5,700</b>	<b>5,800</b>				265	265	265			<b>9,800</b>	<b>9,900</b>	458
		<b>5,800</b>	<b>5,900</b>				269	269	269			<b>9,900</b>	<b>10,000</b>	462
		<b>5,900</b>	<b>6,000</b>				274	274	274					467
		<b>6,000</b>					<b>10,000</b>					<b>1,000</b>		
		<b>6,000</b>	<b>6,100</b>				278	278	278			<b>10,000</b>	<b>10,100</b>	471
		<b>6,100</b>	<b>6,200</b>				283	283	283			<b>10,100</b>	<b>10,200</b>	476
		<b>6,200</b>	<b>6,300</b>				288	288	288			<b>10,200</b>	<b>10,300</b>	480
		<b>6,300</b>	<b>6,400</b>				292	292	292			<b>10,300</b>	<b>10,400</b>	487
		<b>6,400</b>	<b>6,500</b>				297	297	297			<b>10,400</b>	<b>10,500</b>	493
												<b>10,500</b>	<b>10,600</b>	499
		<b>6,500</b>	<b>6,600</b>				301	301	301			<b>10,600</b>	<b>10,700</b>	505
		<b>6,600</b>	<b>6,700</b>				306	306	306			<b>10,700</b>	<b>10,800</b>	511
		<b>6,700</b>	<b>6,800</b>				311	311	311			<b>10,800</b>	<b>10,900</b>	517
		<b>6,800</b>	<b>6,900</b>				315	315	317			<b>10,900</b>	<b>11,000</b>	520
		<b>6,900</b>	<b>7,000</b>				320	320	323					526

If line 18 (Taxable income) is –		And you are –			If line 18 (Taxable income) is –		And you are –			If line 18 (Taxable income) is –		And you are –		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
		Your tax is –					Your tax is –					Your tax is –		
<b>11,000</b>					<b>17,000</b>					<b>23,000</b>				
11,000	11,100	523	508	576	17,000	17,100	892	841	957	23,000	23,100	1,272	1,210	1,347
11,100	11,200	530	513	582	17,100	17,200	899	847	964	23,100	23,200	1,278	1,216	1,354
11,200	11,300	536	518	588	17,200	17,300	905	853	970	23,200	23,300	1,285	1,222	1,360
11,300	11,400	542	522	594	17,300	17,400	911	859	977	23,300	23,400	1,291	1,228	1,367
11,400	11,500	548	527	600	17,400	17,500	917	865	983	23,400	23,500	1,298	1,234	1,373
11,500	11,600	554	531	606	17,500	17,600	923	871	990	23,500	23,600	1,304	1,240	1,380
11,600	11,700	560	536	612	17,600	17,700	929	877	996	23,600	23,700	1,311	1,246	1,386
11,700	11,800	567	541	619	17,700	17,800	936	884	1,003	23,700	23,800	1,317	1,253	1,393
11,800	11,900	573	545	625	17,800	17,900	942	890	1,009	23,800	23,900	1,324	1,259	1,399
11,900	12,000	579	550	631	17,900	18,000	948	896	1,016	23,900	24,000	1,330	1,265	1,406
<b>12,000</b>					<b>18,000</b>					<b>24,000</b>				
12,000	12,100	585	554	637	18,000	18,100	954	902	1,022	24,000	24,100	1,337	1,271	1,412
12,100	12,200	591	559	643	18,100	18,200	960	908	1,029	24,100	24,200	1,343	1,277	1,419
12,200	12,300	597	564	649	18,200	18,300	966	914	1,035	24,200	24,300	1,350	1,283	1,425
12,300	12,400	603	568	656	18,300	18,400	972	921	1,042	24,300	24,400	1,356	1,290	1,432
12,400	12,500	610	573	662	18,400	18,500	979	927	1,048	24,400	24,500	1,363	1,296	1,438
12,500	12,600	616	577	668	18,500	18,600	985	933	1,055	24,500	24,600	1,369	1,302	1,445
12,600	12,700	622	582	674	18,600	18,700	991	939	1,061	24,600	24,700	1,376	1,308	1,451
12,700	12,800	628	587	680	18,700	18,800	997	945	1,068	24,700	24,800	1,382	1,314	1,458
12,800	12,900	634	591	686	18,800	18,900	1,003	951	1,074	24,800	24,900	1,389	1,320	1,464
12,900	13,000	640	596	692	18,900	19,000	1,009	957	1,081	24,900	25,000	1,395	1,326	1,471
<b>13,000</b>					<b>19,000</b>					<b>25,000</b>				
13,000	13,100	646	600	699	19,000	19,100	1,015	964	1,087	25,000	25,100	1,402	1,333	1,477
13,100	13,200	653	605	705	19,100	19,200	1,022	970	1,094	25,100	25,200	1,408	1,339	1,484
13,200	13,300	659	610	711	19,200	19,300	1,028	976	1,101	25,200	25,300	1,415	1,345	1,490
13,300	13,400	665	614	717	19,300	19,400	1,034	982	1,107	25,300	25,400	1,421	1,351	1,497
13,400	13,500	671	619	723	19,400	19,500	1,040	988	1,113	25,400	25,500	1,428	1,357	1,503
13,500	13,600	677	625	730	19,500	19,600	1,046	994	1,120	25,500	25,600	1,434	1,363	1,510
13,600	13,700	683	631	736	19,600	19,700	1,052	1,000	1,126	25,600	25,700	1,441	1,369	1,516
13,700	13,800	690	638	743	19,700	19,800	1,059	1,007	1,133	25,700	25,800	1,447	1,376	1,523
13,800	13,900	696	644	749	19,800	19,900	1,065	1,013	1,139	25,800	25,900	1,454	1,382	1,529
13,900	14,000	702	650	756	19,900	20,000	1,071	1,019	1,146	25,900	26,000	1,460	1,388	1,536
<b>14,000</b>					<b>20,000</b>					<b>26,000</b>				
14,000	14,100	708	656	762	20,000	20,100	1,077	1,025	1,152	26,000	26,100	1,467	1,394	1,542
14,100	14,200	714	662	769	20,100	20,200	1,083	1,031	1,159	26,100	26,200	1,473	1,400	1,549
14,200	14,300	720	668	775	20,200	20,300	1,090	1,037	1,165	26,200	26,300	1,480	1,406	1,555
14,300	14,400	726	675	782	20,300	20,400	1,096	1,044	1,172	26,300	26,400	1,486	1,413	1,562
14,400	14,500	733	681	788	20,400	20,500	1,103	1,050	1,178	26,400	26,500	1,493	1,419	1,568
14,500	14,600	739	687	795	20,500	20,600	1,109	1,056	1,185	26,500	26,600	1,499	1,425	1,575
14,600	14,700	745	693	801	20,600	20,700	1,116	1,062	1,191	26,600	26,700	1,506	1,431	1,581
14,700	14,800	751	699	808	20,700	20,800	1,122	1,068	1,198	26,700	26,800	1,512	1,437	1,588
14,800	14,900	757	705	814	20,800	20,900	1,129	1,074	1,204	26,800	26,900	1,519	1,443	1,594
14,900	15,000	763	711	821	20,900	21,000	1,135	1,080	1,211	26,900	27,000	1,525	1,450	1,601
<b>15,000</b>					<b>21,000</b>					<b>27,000</b>				
15,000	15,100	769	718	827	21,000	21,100	1,142	1,087	1,217	27,000	27,100	1,532	1,456	1,607
15,100	15,200	776	724	834	21,100	21,200	1,148	1,093	1,224	27,100	27,200	1,538	1,463	1,614
15,200	15,300	782	730	840	21,200	21,300	1,155	1,099	1,230	27,200	27,300	1,545	1,469	1,620
15,300	15,400	788	736	847	21,300	21,400	1,161	1,105	1,237	27,300	27,400	1,551	1,476	1,627
15,400	15,500	794	742	853	21,400	21,500	1,168	1,111	1,243	27,400	27,500	1,558	1,482	1,633
15,500	15,600	800	748	860	21,500	21,600	1,174	1,117	1,250	27,500	27,600	1,564	1,489	1,640
15,600	15,700	806	754	866	21,600	21,700	1,181	1,123	1,256	27,600	27,700	1,571	1,495	1,646
15,700	15,800	813	761	873	21,700	21,800	1,187	1,130	1,263	27,700	27,800	1,577	1,502	1,653
15,800	15,900	819	767	879	21,800	21,900	1,194	1,136	1,269	27,800	27,900	1,584	1,508	1,659
15,900	16,000	825	773	886	21,900	22,000	1,200	1,142	1,276	27,900	28,000	1,590	1,515	1,666
<b>16,000</b>					<b>22,000</b>					<b>28,000</b>				
16,000	16,100	831	779	892	22,000	22,100	1,207	1,148	1,282	28,000	28,100	1,597	1,521	1,672
16,100	16,200	837	785	899	22,100	22,200	1,213	1,154	1,289	28,100	28,200	1,603	1,528	1,679
16,200	16,300	843	791	905	22,200	22,300	1,220	1,160	1,295	28,200	28,300	1,610	1,534	1,685
16,300	16,400	849	798	912	22,300	22,400	1,226	1,167	1,302	28,300	28,400	1,616	1,541	1,692
16,400	16,500	856	804	918	22,400	22,500	1,233	1,173	1,308	28,400	28,500	1,623	1,547	1,698
16,500	16,600	862	810	925	22,500	22,600	1,239	1,179	1,315	28,500	28,600	1,629	1,554	1,705
16,600	16,700	868	816	931	22,600	22,700	1,246	1,185	1,321	28,600	28,700	1,636	1,560	1,711
16,700	16,800	874	822	938	22,700	22,800	1,252	1,191	1,328	28,700	28,800	1,642	1,567	1,718
16,800	16,900	880	828	944	22,800	22,900	1,259	1,197	1,334	28,800	28,900	1,649	1,573	1,724
16,900	17,000	886	834	951	22,900	23,000	1,265	1,203	1,341	28,900	29,000	1,655	1,580	1,731

If line 18 (Taxable income) is –		And you are –			If line 18 (Taxable income) is –		And you are –			If line 18 (Taxable income) is –		And you are –		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
Your tax is –		Your tax is –			Your tax is –		Your tax is –			Your tax is –		Your tax is –		
<b>29,000</b>					<b>35,000</b>					<b>41,000</b>				
29,000	29,100	1,662	1,586	1,737	35,000	35,100	2,052	1,976	2,127	41,000	41,100	2,442	2,366	2,517
29,100	29,200	1,668	1,593	1,744	35,100	35,200	2,058	1,983	2,134	41,100	41,200	2,448	2,373	2,524
29,200	29,300	1,675	1,599	1,750	35,200	35,300	2,065	1,989	2,140	41,200	41,300	2,455	2,379	2,530
29,300	29,400	1,681	1,606	1,757	35,300	35,400	2,071	1,996	2,147	41,300	41,400	2,461	2,386	2,537
29,400	29,500	1,688	1,612	1,763	35,400	35,500	2,078	2,002	2,153	41,400	41,500	2,468	2,392	2,543
29,500	29,600	1,694	1,619	1,770	35,500	35,600	2,084	2,009	2,160	41,500	41,600	2,474	2,399	2,550
29,600	29,700	1,701	1,625	1,776	35,600	35,700	2,091	2,015	2,166	41,600	41,700	2,481	2,405	2,556
29,700	29,800	1,707	1,632	1,783	35,700	35,800	2,097	2,022	2,173	41,700	41,800	2,487	2,412	2,563
29,800	29,900	1,714	1,638	1,789	35,800	35,900	2,104	2,028	2,179	41,800	41,900	2,494	2,418	2,569
29,900	30,000	1,720	1,645	1,796	35,900	36,000	2,110	2,035	2,186	41,900	42,000	2,500	2,425	2,576
<b>30,000</b>					<b>36,000</b>					<b>42,000</b>				
30,000	30,100	1,727	1,651	1,802	36,000	36,100	2,117	2,041	2,192	42,000	42,100	2,507	2,431	2,582
30,100	30,200	1,733	1,658	1,809	36,100	36,200	2,123	2,048	2,199	42,100	42,200	2,513	2,438	2,589
30,200	30,300	1,740	1,664	1,815	36,200	36,300	2,130	2,054	2,205	42,200	42,300	2,520	2,444	2,595
30,300	30,400	1,746	1,671	1,822	36,300	36,400	2,136	2,061	2,212	42,300	42,400	2,526	2,451	2,602
30,400	30,500	1,753	1,677	1,828	36,400	36,500	2,143	2,067	2,218	42,400	42,500	2,533	2,457	2,608
30,500	30,600	1,759	1,684	1,835	36,500	36,600	2,149	2,074	2,225	42,500	42,600	2,539	2,464	2,615
30,600	30,700	1,766	1,690	1,841	36,600	36,700	2,156	2,080	2,231	42,600	42,700	2,546	2,470	2,621
30,700	30,800	1,772	1,697	1,848	36,700	36,800	2,162	2,087	2,238	42,700	42,800	2,552	2,477	2,628
30,800	30,900	1,779	1,703	1,854	36,800	36,900	2,169	2,093	2,244	42,800	42,900	2,559	2,483	2,634
30,900	31,000	1,785	1,710	1,861	36,900	37,000	2,175	2,100	2,251	42,900	43,000	2,565	2,490	2,641
<b>31,000</b>					<b>37,000</b>					<b>43,000</b>				
31,000	31,100	1,792	1,716	1,867	37,000	37,100	2,182	2,106	2,257	43,000	43,100	2,572	2,496	2,647
31,100	31,200	1,798	1,723	1,874	37,100	37,200	2,188	2,113	2,264	43,100	43,200	2,578	2,503	2,654
31,200	31,300	1,805	1,729	1,880	37,200	37,300	2,195	2,119	2,270	43,200	43,300	2,585	2,509	2,660
31,300	31,400	1,811	1,736	1,887	37,300	37,400	2,201	2,126	2,277	43,300	43,400	2,591	2,516	2,667
31,400	31,500	1,818	1,742	1,893	37,400	37,500	2,208	2,132	2,283	43,400	43,500	2,598	2,522	2,673
31,500	31,600	1,824	1,749	1,900	37,500	37,600	2,214	2,139	2,290	43,500	43,600	2,604	2,529	2,680
31,600	31,700	1,831	1,755	1,906	37,600	37,700	2,221	2,145	2,296	43,600	43,700	2,611	2,535	2,686
31,700	31,800	1,837	1,762	1,913	37,700	37,800	2,227	2,152	2,303	43,700	43,800	2,617	2,542	2,693
31,800	31,900	1,844	1,768	1,919	37,800	37,900	2,234	2,158	2,309	43,800	43,900	2,624	2,548	2,699
31,900	32,000	1,850	1,775	1,926	37,900	38,000	2,240	2,165	2,316	43,900	44,000	2,630	2,555	2,706
<b>32,000</b>					<b>38,000</b>					<b>44,000</b>				
32,000	32,100	1,857	1,781	1,932	38,000	38,100	2,247	2,171	2,322	44,000	44,100	2,637	2,561	2,712
32,100	32,200	1,863	1,788	1,939	38,100	38,200	2,253	2,178	2,329	44,100	44,200	2,643	2,568	2,719
32,200	32,300	1,870	1,794	1,945	38,200	38,300	2,260	2,184	2,335	44,200	44,300	2,650	2,574	2,725
32,300	32,400	1,876	1,801	1,952	38,300	38,400	2,266	2,191	2,342	44,300	44,400	2,656	2,581	2,732
32,400	32,500	1,883	1,807	1,958	38,400	38,500	2,273	2,197	2,348	44,400	44,500	2,663	2,587	2,738
32,500	32,600	1,889	1,814	1,965	38,500	38,600	2,279	2,204	2,355	44,500	44,600	2,669	2,594	2,745
32,600	32,700	1,896	1,820	1,971	38,600	38,700	2,286	2,210	2,361	44,600	44,700	2,676	2,600	2,751
32,700	32,800	1,902	1,827	1,978	38,700	38,800	2,292	2,217	2,368	44,700	44,800	2,682	2,607	2,758
32,800	32,900	1,909	1,833	1,984	38,800	38,900	2,299	2,223	2,374	44,800	44,900	2,689	2,613	2,764
32,900	33,000	1,915	1,840	1,991	38,900	39,000	2,305	2,230	2,381	44,900	45,000	2,695	2,620	2,771
<b>33,000</b>					<b>39,000</b>					<b>45,000</b>				
33,000	33,100	1,922	1,846	1,997	39,000	39,100	2,312	2,236	2,387	45,000	45,100	2,702	2,626	2,777
33,100	33,200	1,928	1,853	2,004	39,100	39,200	2,318	2,243	2,394	45,100	45,200	2,708	2,633	2,784
33,200	33,300	1,935	1,859	2,010	39,200	39,300	2,325	2,249	2,400	45,200	45,300	2,715	2,639	2,790
33,300	33,400	1,941	1,866	2,017	39,300	39,400	2,331	2,256	2,407	45,300	45,400	2,721	2,646	2,797
33,400	33,500	1,948	1,872	2,023	39,400	39,500	2,338	2,262	2,413	45,400	45,500	2,728	2,652	2,803
33,500	33,600	1,954	1,879	2,030	39,500	39,600	2,344	2,269	2,420	45,500	45,600	2,734	2,659	2,810
33,600	33,700	1,961	1,885	2,036	39,600	39,700	2,351	2,275	2,426	45,600	45,700	2,741	2,665	2,816
33,700	33,800	1,967	1,892	2,043	39,700	39,800	2,357	2,282	2,433	45,700	45,800	2,747	2,672	2,823
33,800	33,900	1,974	1,898	2,049	39,800	39,900	2,364	2,288	2,439	45,800	45,900	2,754	2,678	2,829
33,900	34,000	1,980	1,905	2,056	39,900	40,000	2,370	2,295	2,446	45,900	46,000	2,760	2,685	2,836
<b>34,000</b>					<b>40,000</b>					<b>46,000</b>				
34,000	34,100	1,987	1,911	2,062	40,000	40,100	2,377	2,301	2,452	46,000	46,100	2,767	2,691	2,842
34,100	34,200	1,993	1,918	2,069	40,100	40,200	2,383	2,308	2,459	46,100	46,200	2,773	2,698	2,849
34,200	34,300	2,000	1,924	2,075	40,200	40,300	2,390	2,314	2,465	46,200	46,300	2,780	2,704	2,855
34,300	34,400	2,006	1,931	2,082	40,300	40,400	2,396	2,321	2,472	46,300	46,400	2,786	2,711	2,862
34,400	34,500	2,013	1,937	2,088	40,400	40,500	2,403	2,327	2,478	46,400	46,500	2,793	2,717	2,868
34,500	34,600	2,019	1,944	2,095	40,500	40,600	2,409	2,334	2,485	46,500	46,600	2,799	2,724	2,875
34,600	34,700	2,026	1,950	2,101	40,600	40,700	2,416	2,340	2,491	46,600	46,700	2,806	2,730	2,881
34,700	34,800	2,032	1,957	2,108	40,700	40,800	2,422	2,347	2,498	46,700	46,800	2,812	2,737	2,888
34,800	34,900	2,039	1,963	2,114	40,800	40,900	2,429	2,353	2,504	46,800	46,900	2,819	2,743	2,894
34,900	35,000	2,045	1,970	2,121	40,900	41,000	2,435	2,360	2,511	46,900	47,000	2,825	2,750	2,901

If line 18 (Taxable income) is –		And you are –			If line 18 (Taxable income) is –		And you are –			If line 18 (Taxable income) is –		And you are –		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
		Your tax is –					Your tax is –					Your tax is –		
<b>47,000</b>					<b>53,000</b>					<b>59,000</b>				
47,000	47,100	2,832	2,756	2,907	53,000	53,100	3,222	3,146	3,297	59,000	59,100	3,612	3,536	3,687
47,100	47,200	2,838	2,763	2,914	53,100	53,200	3,228	3,153	3,304	59,100	59,200	3,618	3,543	3,694
47,200	47,300	2,845	2,769	2,920	53,200	53,300	3,235	3,159	3,310	59,200	59,300	3,625	3,549	3,700
47,300	47,400	2,851	2,776	2,927	53,300	53,400	3,241	3,166	3,317	59,300	59,400	3,631	3,556	3,707
47,400	47,500	2,858	2,782	2,933	53,400	53,500	3,248	3,172	3,323	59,400	59,500	3,638	3,562	3,713
47,500	47,600	2,864	2,789	2,940	53,500	53,600	3,254	3,179	3,330	59,500	59,600	3,644	3,569	3,720
47,600	47,700	2,871	2,795	2,946	53,600	53,700	3,261	3,185	3,336	59,600	59,700	3,651	3,575	3,726
47,700	47,800	2,877	2,802	2,953	53,700	53,800	3,267	3,192	3,343	59,700	59,800	3,657	3,582	3,733
47,800	47,900	2,884	2,808	2,959	53,800	53,900	3,274	3,198	3,349	59,800	59,900	3,664	3,588	3,739
47,900	48,000	2,890	2,815	2,966	53,900	54,000	3,280	3,205	3,356	59,900	60,000	3,670	3,595	3,746
<b>48,000</b>					<b>54,000</b>					<b>60,000</b>				
48,000	48,100	2,897	2,821	2,972	54,000	54,100	3,287	3,211	3,362	60,000	60,100	3,677	3,601	3,752
48,100	48,200	2,903	2,828	2,979	54,100	54,200	3,293	3,218	3,369	60,100	60,200	3,683	3,608	3,759
48,200	48,300	2,910	2,834	2,985	54,200	54,300	3,300	3,224	3,375	60,200	60,300	3,690	3,614	3,765
48,300	48,400	2,916	2,841	2,992	54,300	54,400	3,306	3,231	3,382	60,300	60,400	3,696	3,621	3,772
48,400	48,500	2,923	2,847	2,998	54,400	54,500	3,313	3,237	3,388	60,400	60,500	3,703	3,627	3,778
48,500	48,600	2,929	2,854	3,005	54,500	54,600	3,319	3,244	3,395	60,500	60,600	3,709	3,634	3,785
48,600	48,700	2,936	2,860	3,011	54,600	54,700	3,326	3,250	3,401	60,600	60,700	3,716	3,640	3,791
48,700	48,800	2,942	2,867	3,018	54,700	54,800	3,332	3,257	3,408	60,700	60,800	3,722	3,647	3,798
48,800	48,900	2,949	2,873	3,024	54,800	54,900	3,339	3,263	3,414	60,800	60,900	3,729	3,653	3,804
48,900	49,000	2,955	2,880	3,031	54,900	55,000	3,345	3,270	3,421	60,900	61,000	3,735	3,660	3,811
<b>49,000</b>					<b>55,000</b>					<b>61,000</b>				
49,000	49,100	2,962	2,886	3,037	55,000	55,100	3,352	3,276	3,427	61,000	61,100	3,742	3,666	3,817
49,100	49,200	2,968	2,893	3,044	55,100	55,200	3,358	3,283	3,434	61,100	61,200	3,748	3,673	3,824
49,200	49,300	2,975	2,899	3,050	55,200	55,300	3,365	3,289	3,440	61,200	61,300	3,755	3,679	3,830
49,300	49,400	2,981	2,906	3,057	55,300	55,400	3,371	3,296	3,447	61,300	61,400	3,761	3,686	3,837
49,400	49,500	2,988	2,912	3,063	55,400	55,500	3,378	3,302	3,453	61,400	61,500	3,768	3,692	3,843
49,500	49,600	2,994	2,919	3,070	55,500	55,600	3,384	3,309	3,460	61,500	61,600	3,774	3,699	3,850
49,600	49,700	3,001	2,925	3,076	55,600	55,700	3,391	3,315	3,466	61,600	61,700	3,781	3,705	3,856
49,700	49,800	3,007	2,932	3,083	55,700	55,800	3,397	3,322	3,473	61,700	61,800	3,787	3,712	3,863
49,800	49,900	3,014	2,938	3,089	55,800	55,900	3,404	3,328	3,479	61,800	61,900	3,794	3,718	3,869
49,900	50,000	3,020	2,945	3,096	55,900	56,000	3,410	3,335	3,486	61,900	62,000	3,800	3,725	3,876
<b>50,000</b>					<b>56,000</b>					<b>62,000</b>				
50,000	50,100	3,027	2,951	3,102	56,000	56,100	3,417	3,341	3,492	62,000	62,100	3,807	3,731	3,882
50,100	50,200	3,033	2,958	3,109	56,100	56,200	3,423	3,348	3,499	62,100	62,200	3,813	3,738	3,889
50,200	50,300	3,040	2,964	3,115	56,200	56,300	3,430	3,354	3,505	62,200	62,300	3,820	3,744	3,895
50,300	50,400	3,046	2,971	3,122	56,300	56,400	3,436	3,361	3,512	62,300	62,400	3,826	3,751	3,902
50,400	50,500	3,053	2,977	3,128	56,400	56,500	3,443	3,367	3,518	62,400	62,500	3,833	3,757	3,908
50,500	50,600	3,059	2,984	3,135	56,500	56,600	3,449	3,374	3,525	62,500	62,600	3,839	3,764	3,915
50,600	50,700	3,066	2,990	3,141	56,600	56,700	3,456	3,380	3,531	62,600	62,700	3,846	3,770	3,921
50,700	50,800	3,072	2,997	3,148	56,700	56,800	3,462	3,387	3,538	62,700	62,800	3,852	3,777	3,928
50,800	50,900	3,079	3,003	3,154	56,800	56,900	3,469	3,393	3,544	62,800	62,900	3,859	3,783	3,934
50,900	51,000	3,085	3,010	3,161	56,900	57,000	3,475	3,400	3,551	62,900	63,000	3,865	3,790	3,941
<b>51,000</b>					<b>57,000</b>					<b>63,000</b>				
51,000	51,100	3,092	3,016	3,167	57,000	57,100	3,482	3,406	3,557	63,000	63,100	3,872	3,796	3,947
51,100	51,200	3,098	3,023	3,174	57,100	57,200	3,488	3,413	3,564	63,100	63,200	3,878	3,803	3,954
51,200	51,300	3,105	3,029	3,180	57,200	57,300	3,495	3,419	3,570	63,200	63,300	3,885	3,809	3,960
51,300	51,400	3,111	3,036	3,187	57,300	57,400	3,501	3,426	3,577	63,300	63,400	3,891	3,816	3,967
51,400	51,500	3,118	3,042	3,193	57,400	57,500	3,508	3,432	3,583	63,400	63,500	3,898	3,822	3,973
51,500	51,600	3,124	3,049	3,200	57,500	57,600	3,514	3,439	3,590	63,500	63,600	3,904	3,829	3,980
51,600	51,700	3,131	3,055	3,206	57,600	57,700	3,521	3,445	3,596	63,600	63,700	3,911	3,835	3,986
51,700	51,800	3,137	3,062	3,213	57,700	57,800	3,527	3,452	3,603	63,700	63,800	3,917	3,842	3,993
51,800	51,900	3,144	3,068	3,219	57,800	57,900	3,534	3,458	3,609	63,800	63,900	3,924	3,848	3,999
51,900	52,000	3,150	3,075	3,226	57,900	58,000	3,540	3,465	3,616	63,900	64,000	3,930	3,855	4,006
<b>52,000</b>					<b>58,000</b>					<b>64,000</b>				
52,000	52,100	3,157	3,081	3,232	58,000	58,100	3,547	3,471	3,622	64,000	64,100	3,937	3,861	4,012
52,100	52,200	3,163	3,088	3,239	58,100	58,200	3,553	3,478	3,629	64,100	64,200	3,943	3,868	4,019
52,200	52,300	3,170	3,094	3,245	58,200	58,300	3,560	3,484	3,635	64,200	64,300	3,950	3,874	4,025
52,300	52,400	3,176	3,101	3,252	58,300	58,400	3,566	3,491	3,642	64,300	64,400	3,956	3,881	4,032
52,400	52,500	3,183	3,107	3,258	58,400	58,500	3,573	3,497	3,648	64,400	64,500	3,963	3,887	4,038
52,500	52,600	3,189	3,114	3,265	58,500	58,600	3,579	3,504	3,655	64,500	64,600	3,969	3,894	4,045
52,600	52,700	3,196	3,120	3,271	58,600	58,700	3,586	3,510	3,661	64,600	64,700	3,976	3,900	4,051
52,700	52,800	3,202	3,127	3,278	58,700	58,800	3,592	3,517	3,668	64,700	64,800	3,982	3,907	4,058
52,800	52,900	3,209	3,133	3,284	58,800	58,900	3,599	3,523	3,674	64,800	64,900	3,989	3,913	4,064
52,900	53,000	3,215	3,140	3,291	58,900	59,000	3,605	3,530	3,681	64,900	65,000	3,995	3,920	4,071

If line 18 (Taxable income) is –		And you are –			If line 18 (Taxable income) is –		And you are –			If line 18 (Taxable income) is –		And you are –		
		Single or Head of a household	Married filing jointly	Married filing separately			Single or Head of a household	Married filing jointly	Married filing separately			Single or Head of a household	Married filing jointly	Married filing separately
At least	But less than	Your tax is –			At least	But less than	Your tax is –			At least	But less than	Your tax is –		
<b>65,000</b>					<b>71,000</b>					<b>77,000</b>				
65,000	65,100	4,002	3,926	4,077	71,000	71,100	4,392	4,316	4,467	77,000	77,100	4,782	4,706	4,857
65,100	65,200	4,008	3,933	4,084	71,100	71,200	4,398	4,323	4,474	77,100	77,200	4,788	4,713	4,864
65,200	65,300	4,015	3,939	4,090	71,200	71,300	4,405	4,329	4,480	77,200	77,300	4,795	4,719	4,870
65,300	65,400	4,021	3,946	4,097	71,300	71,400	4,411	4,336	4,487	77,300	77,400	4,801	4,726	4,877
65,400	65,500	4,028	3,952	4,103	71,400	71,500	4,418	4,342	4,493	77,400	77,500	4,808	4,732	4,883
65,500	65,600	4,034	3,959	4,110	71,500	71,600	4,424	4,349	4,500	77,500	77,600	4,814	4,739	4,890
65,600	65,700	4,041	3,965	4,116	71,600	71,700	4,431	4,355	4,506	77,600	77,700	4,821	4,745	4,896
65,700	65,800	4,047	3,972	4,123	71,700	71,800	4,437	4,362	4,513	77,700	77,800	4,827	4,752	4,903
65,800	65,900	4,054	3,978	4,129	71,800	71,900	4,444	4,368	4,519	77,800	77,900	4,834	4,758	4,909
65,900	66,000	4,060	3,985	4,136	71,900	72,000	4,450	4,375	4,526	77,900	78,000	4,840	4,765	4,916
<b>66,000</b>					<b>72,000</b>					<b>78,000</b>				
66,000	66,100	4,067	3,991	4,142	72,000	72,100	4,457	4,381	4,532	78,000	78,100	4,847	4,771	4,922
66,100	66,200	4,073	3,998	4,149	72,100	72,200	4,463	4,388	4,539	78,100	78,200	4,853	4,778	4,929
66,200	66,300	4,080	4,004	4,155	72,200	72,300	4,470	4,394	4,545	78,200	78,300	4,860	4,784	4,935
66,300	66,400	4,086	4,011	4,162	72,300	72,400	4,476	4,401	4,552	78,300	78,400	4,866	4,791	4,942
66,400	66,500	4,093	4,017	4,168	72,400	72,500	4,483	4,407	4,558	78,400	78,500	4,873	4,797	4,948
66,500	66,600	4,099	4,024	4,175	72,500	72,600	4,489	4,414	4,565	78,500	78,600	4,879	4,804	4,955
66,600	66,700	4,106	4,030	4,181	72,600	72,700	4,496	4,420	4,571	78,600	78,700	4,886	4,810	4,961
66,700	66,800	4,112	4,037	4,188	72,700	72,800	4,502	4,427	4,578	78,700	78,800	4,892	4,817	4,968
66,800	66,900	4,119	4,043	4,194	72,800	72,900	4,509	4,433	4,584	78,800	78,900	4,899	4,823	4,974
66,900	67,000	4,125	4,050	4,201	72,900	73,000	4,515	4,440	4,591	78,900	79,000	4,905	4,830	4,981
<b>67,000</b>					<b>73,000</b>					<b>79,000</b>				
67,000	67,100	4,132	4,056	4,207	73,000	73,100	4,522	4,446	4,597	79,000	79,100	4,912	4,836	4,987
67,100	67,200	4,138	4,063	4,214	73,100	73,200	4,528	4,453	4,604	79,100	79,200	4,918	4,843	4,994
67,200	67,300	4,145	4,069	4,220	73,200	73,300	4,535	4,459	4,610	79,200	79,300	4,925	4,849	5,000
67,300	67,400	4,151	4,076	4,227	73,300	73,400	4,541	4,466	4,617	79,300	79,400	4,931	4,856	5,007
67,400	67,500	4,158	4,082	4,233	73,400	73,500	4,548	4,472	4,623	79,400	79,500	4,938	4,862	5,013
67,500	67,600	4,164	4,089	4,240	73,500	73,600	4,554	4,479	4,630	79,500	79,600	4,944	4,869	5,020
67,600	67,700	4,171	4,095	4,246	73,600	73,700	4,561	4,485	4,636	79,600	79,700	4,951	4,875	5,026
67,700	67,800	4,177	4,102	4,253	73,700	73,800	4,567	4,492	4,643	79,700	79,800	4,957	4,882	5,033
67,800	67,900	4,184	4,108	4,259	73,800	73,900	4,574	4,498	4,649	79,800	79,900	4,964	4,888	5,039
67,900	68,000	4,190	4,115	4,266	73,900	74,000	4,580	4,505	4,656	79,900	80,000	4,970	4,895	5,046
<b>68,000</b>					<b>74,000</b>					<b>80,000</b>				
68,000	68,100	4,197	4,121	4,272	74,000	74,100	4,587	4,511	4,662	80,000	80,100	4,977	4,901	5,052
68,100	68,200	4,203	4,128	4,279	74,100	74,200	4,593	4,518	4,669	80,100	80,200	4,983	4,908	5,059
68,200	68,300	4,210	4,134	4,285	74,200	74,300	4,600	4,524	4,675	80,200	80,300	4,990	4,914	5,065
68,300	68,400	4,216	4,141	4,292	74,300	74,400	4,606	4,531	4,682	80,300	80,400	4,996	4,921	5,072
68,400	68,500	4,223	4,147	4,298	74,400	74,500	4,613	4,537	4,688	80,400	80,500	5,003	4,927	5,078
68,500	68,600	4,229	4,154	4,305	74,500	74,600	4,619	4,544	4,695	80,500	80,600	5,009	4,934	5,085
68,600	68,700	4,236	4,160	4,311	74,600	74,700	4,626	4,550	4,701	80,600	80,700	5,016	4,940	5,091
68,700	68,800	4,242	4,167	4,318	74,700	74,800	4,632	4,557	4,708	80,700	80,800	5,022	4,947	5,098
68,800	68,900	4,249	4,173	4,324	74,800	74,900	4,639	4,563	4,714	80,800	80,900	5,029	4,953	5,104
68,900	69,000	4,255	4,180	4,331	74,900	75,000	4,645	4,570	4,721	80,900	81,000	5,035	4,960	5,111
<b>69,000</b>					<b>75,000</b>					<b>81,000</b>				
69,000	69,100	4,262	4,186	4,337	75,000	75,100	4,652	4,576	4,727	81,000	81,100	5,042	4,966	5,117
69,100	69,200	4,268	4,193	4,344	75,100	75,200	4,658	4,583	4,734	81,100	81,200	5,048	4,973	5,124
69,200	69,300	4,275	4,199	4,350	75,200	75,300	4,665	4,589	4,740	81,200	81,300	5,055	4,979	5,130
69,300	69,400	4,281	4,206	4,357	75,300	75,400	4,671	4,596	4,747	81,300	81,400	5,061	4,986	5,137
69,400	69,500	4,288	4,212	4,363	75,400	75,500	4,678	4,602	4,753	81,400	81,500	5,068	4,992	5,143
69,500	69,600	4,294	4,219	4,370	75,500	75,600	4,684	4,609	4,760	81,500	81,600	5,074	4,999	5,150
69,600	69,700	4,301	4,225	4,376	75,600	75,700	4,691	4,615	4,766	81,600	81,700	5,081	5,005	5,156
69,700	69,800	4,307	4,232	4,383	75,700	75,800	4,697	4,622	4,773	81,700	81,800	5,087	5,012	5,163
69,800	69,900	4,314	4,238	4,389	75,800	75,900	4,704	4,628	4,779	81,800	81,900	5,094	5,018	5,169
69,900	70,000	4,320	4,245	4,396	75,900	76,000	4,710	4,635	4,786	81,900	82,000	5,100	5,025	5,176
<b>70,000</b>					<b>76,000</b>					<b>82,000</b>				
70,000	70,100	4,327	4,251	4,402	76,000	76,100	4,717	4,641	4,792	82,000	82,100	5,107	5,031	5,182
70,100	70,200	4,333	4,258	4,409	76,100	76,200	4,723	4,648	4,799	82,100	82,200	5,113	5,038	5,189
70,200	70,300	4,340	4,264	4,415	76,200	76,300	4,730	4,654	4,805	82,200	82,300	5,120	5,044	5,195
70,300	70,400	4,346	4,271	4,422	76,300	76,400	4,736	4,661	4,812	82,300	82,400	5,126	5,051	5,202
70,400	70,500	4,353	4,277	4,428	76,400	76,500	4,743	4,667	4,818	82,400	82,500	5,133	5,057	5,208
70,500	70,600	4,359	4,284	4,435	76,500	76,600	4,749	4,674	4,825	82,500	82,600	5,139	5,064	5,215
70,600	70,700	4,366	4,290	4,441	76,600	76,700	4,756	4,680	4,831	82,600	82,700	5,146	5,070	5,221
70,700	70,800	4,372	4,297	4,448	76,700	76,800	4,762	4,687	4,838	82,700	82,800	5,152	5,077	5,228
70,800	70,900	4,379	4,303	4,454	76,800	76,900	4,769	4,693	4,844	82,800	82,900	5,159	5,083	5,234
70,900	71,000	4,385	4,310	4,461	76,900	77,000	4,775	4,700	4,851	82,900	83,000	5,165	5,090	5,241

If line 18 (Taxable income) is –		And you are –			If line 18 (Taxable income) is –		And you are –			If line 18 (Taxable income) is –		And you are –		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
		Your tax is –					Your tax is –					Your tax is –		
<b>83,000</b>					<b>89,000</b>					<b>95,000</b>				
<b>83,000</b>	<b>83,100</b>	5,172	5,096	5,247	<b>89,000</b>	<b>89,100</b>	5,562	5,486	5,637	<b>95,000</b>	<b>95,100</b>	5,952	5,876	6,027
<b>83,100</b>	<b>83,200</b>	5,178	5,103	5,254	<b>89,100</b>	<b>89,200</b>	5,568	5,493	5,644	<b>95,100</b>	<b>95,200</b>	5,958	5,883	6,034
<b>83,200</b>	<b>83,300</b>	5,185	5,109	5,260	<b>89,200</b>	<b>89,300</b>	5,575	5,499	5,650	<b>95,200</b>	<b>95,300</b>	5,965	5,889	6,040
<b>83,300</b>	<b>83,400</b>	5,191	5,116	5,267	<b>89,300</b>	<b>89,400</b>	5,581	5,506	5,657	<b>95,300</b>	<b>95,400</b>	5,971	5,896	6,047
<b>83,400</b>	<b>83,500</b>	5,198	5,122	5,273	<b>89,400</b>	<b>89,500</b>	5,588	5,512	5,663	<b>95,400</b>	<b>95,500</b>	5,978	5,902	6,053
<b>83,500</b>	<b>83,600</b>	5,204	5,129	5,280	<b>89,500</b>	<b>89,600</b>	5,594	5,519	5,670	<b>95,500</b>	<b>95,600</b>	5,984	5,909	6,060
<b>83,600</b>	<b>83,700</b>	5,211	5,135	5,286	<b>89,600</b>	<b>89,700</b>	5,601	5,525	5,676	<b>95,600</b>	<b>95,700</b>	5,991	5,915	6,066
<b>83,700</b>	<b>83,800</b>	5,217	5,142	5,293	<b>89,700</b>	<b>89,800</b>	5,607	5,532	5,683	<b>95,700</b>	<b>95,800</b>	5,997	5,922	6,073
<b>83,800</b>	<b>83,900</b>	5,224	5,148	5,299	<b>89,800</b>	<b>89,900</b>	5,614	5,538	5,689	<b>95,800</b>	<b>95,900</b>	6,004	5,928	6,079
<b>83,900</b>	<b>84,000</b>	5,230	5,155	5,306	<b>89,900</b>	<b>90,000</b>	5,620	5,545	5,696	<b>95,900</b>	<b>96,000</b>	6,010	5,935	6,086
<b>84,000</b>					<b>90,000</b>					<b>96,000</b>				
<b>84,000</b>	<b>84,100</b>	5,237	5,161	5,312	<b>90,000</b>	<b>90,100</b>	5,627	5,551	5,702	<b>96,000</b>	<b>96,100</b>	6,017	5,941	6,092
<b>84,100</b>	<b>84,200</b>	5,243	5,168	5,319	<b>90,100</b>	<b>90,200</b>	5,633	5,558	5,709	<b>96,100</b>	<b>96,200</b>	6,023	5,948	6,099
<b>84,200</b>	<b>84,300</b>	5,250	5,174	5,325	<b>90,200</b>	<b>90,300</b>	5,640	5,564	5,715	<b>96,200</b>	<b>96,300</b>	6,030	5,954	6,105
<b>84,300</b>	<b>84,400</b>	5,256	5,181	5,332	<b>90,300</b>	<b>90,400</b>	5,646	5,571	5,722	<b>96,300</b>	<b>96,400</b>	6,036	5,961	6,112
<b>84,400</b>	<b>84,500</b>	5,263	5,187	5,338	<b>90,400</b>	<b>90,500</b>	5,653	5,577	5,728	<b>96,400</b>	<b>96,500</b>	6,043	5,967	6,118
<b>84,500</b>	<b>84,600</b>	5,269	5,194	5,345	<b>90,500</b>	<b>90,600</b>	5,659	5,584	5,735	<b>96,500</b>	<b>96,600</b>	6,049	5,974	6,125
<b>84,600</b>	<b>84,700</b>	5,276	5,200	5,351	<b>90,600</b>	<b>90,700</b>	5,666	5,590	5,741	<b>96,600</b>	<b>96,700</b>	6,056	5,980	6,131
<b>84,700</b>	<b>84,800</b>	5,282	5,207	5,358	<b>90,700</b>	<b>90,800</b>	5,672	5,597	5,748	<b>96,700</b>	<b>96,800</b>	6,062	5,987	6,138
<b>84,800</b>	<b>84,900</b>	5,289	5,213	5,364	<b>90,800</b>	<b>90,900</b>	5,679	5,603	5,754	<b>96,800</b>	<b>96,900</b>	6,069	5,993	6,144
<b>84,900</b>	<b>85,000</b>	5,295	5,220	5,371	<b>90,900</b>	<b>91,000</b>	5,685	5,610	5,761	<b>96,900</b>	<b>97,000</b>	6,075	6,000	6,151
<b>85,000</b>					<b>91,000</b>					<b>97,000</b>				
<b>85,000</b>	<b>85,100</b>	5,302	5,226	5,377	<b>91,000</b>	<b>91,100</b>	5,692	5,616	5,767	<b>97,000</b>	<b>97,100</b>	6,082	6,006	6,157
<b>85,100</b>	<b>85,200</b>	5,308	5,233	5,384	<b>91,100</b>	<b>91,200</b>	5,698	5,623	5,774	<b>97,100</b>	<b>97,200</b>	6,088	6,013	6,164
<b>85,200</b>	<b>85,300</b>	5,315	5,239	5,390	<b>91,200</b>	<b>91,300</b>	5,705	5,629	5,780	<b>97,200</b>	<b>97,300</b>	6,095	6,019	6,170
<b>85,300</b>	<b>85,400</b>	5,321	5,246	5,397	<b>91,300</b>	<b>91,400</b>	5,711	5,636	5,787	<b>97,300</b>	<b>97,400</b>	6,101	6,026	6,177
<b>85,400</b>	<b>85,500</b>	5,328	5,252	5,403	<b>91,400</b>	<b>91,500</b>	5,718	5,642	5,793	<b>97,400</b>	<b>97,500</b>	6,108	6,032	6,183
<b>85,500</b>	<b>85,600</b>	5,334	5,259	5,410	<b>91,500</b>	<b>91,600</b>	5,724	5,649	5,800	<b>97,500</b>	<b>97,600</b>	6,114	6,039	6,190
<b>85,600</b>	<b>85,700</b>	5,341	5,265	5,416	<b>91,600</b>	<b>91,700</b>	5,731	5,655	5,806	<b>97,600</b>	<b>97,700</b>	6,121	6,045	6,196
<b>85,700</b>	<b>85,800</b>	5,347	5,272	5,423	<b>91,700</b>	<b>91,800</b>	5,737	5,662	5,813	<b>97,700</b>	<b>97,800</b>	6,127	6,052	6,203
<b>85,800</b>	<b>85,900</b>	5,354	5,278	5,429	<b>91,800</b>	<b>91,900</b>	5,744	5,668	5,819	<b>97,800</b>	<b>97,900</b>	6,134	6,058	6,209
<b>85,900</b>	<b>86,000</b>	5,360	5,285	5,436	<b>91,900</b>	<b>92,000</b>	5,750	5,675	5,826	<b>97,900</b>	<b>98,000</b>	6,140	6,065	6,216
<b>86,000</b>					<b>92,000</b>					<b>98,000</b>				
<b>86,000</b>	<b>86,100</b>	5,367	5,291	5,442	<b>92,000</b>	<b>92,100</b>	5,757	5,681	5,832	<b>98,000</b>	<b>98,100</b>	6,147	6,071	6,222
<b>86,100</b>	<b>86,200</b>	5,373	5,298	5,449	<b>92,100</b>	<b>92,200</b>	5,763	5,688	5,839	<b>98,100</b>	<b>98,200</b>	6,153	6,078	6,229
<b>86,200</b>	<b>86,300</b>	5,380	5,304	5,455	<b>92,200</b>	<b>92,300</b>	5,770	5,694	5,845	<b>98,200</b>	<b>98,300</b>	6,160	6,084	6,235
<b>86,300</b>	<b>86,400</b>	5,386	5,311	5,462	<b>92,300</b>	<b>92,400</b>	5,776	5,701	5,852	<b>98,300</b>	<b>98,400</b>	6,166	6,091	6,242
<b>86,400</b>	<b>86,500</b>	5,393	5,317	5,468	<b>92,400</b>	<b>92,500</b>	5,783	5,707	5,858	<b>98,400</b>	<b>98,500</b>	6,173	6,097	6,248
<b>86,500</b>	<b>86,600</b>	5,399	5,324	5,475	<b>92,500</b>	<b>92,600</b>	5,789	5,714	5,865	<b>98,500</b>	<b>98,600</b>	6,179	6,104	6,255
<b>86,600</b>	<b>86,700</b>	5,406	5,330	5,481	<b>92,600</b>	<b>92,700</b>	5,796	5,720	5,871	<b>98,600</b>	<b>98,700</b>	6,186	6,110	6,261
<b>86,700</b>	<b>86,800</b>	5,412	5,337	5,488	<b>92,700</b>	<b>92,800</b>	5,802	5,727	5,878	<b>98,700</b>	<b>98,800</b>	6,192	6,117	6,268
<b>86,800</b>	<b>86,900</b>	5,419	5,343	5,494	<b>92,800</b>	<b>92,900</b>	5,809	5,733	5,884	<b>98,800</b>	<b>98,900</b>	6,199	6,123	6,274
<b>86,900</b>	<b>87,000</b>	5,425	5,350	5,501	<b>92,900</b>	<b>93,000</b>	5,815	5,740	5,891	<b>98,900</b>	<b>99,000</b>	6,205	6,130	6,281
<b>87,000</b>					<b>93,000</b>					<b>99,000</b>				
<b>87,000</b>	<b>87,100</b>	5,432	5,356	5,507	<b>93,000</b>	<b>93,100</b>	5,822	5,746	5,897	<b>99,000</b>	<b>99,100</b>	6,212	6,136	6,287
<b>87,100</b>	<b>87,200</b>	5,438	5,363	5,514	<b>93,100</b>	<b>93,200</b>	5,828	5,753	5,904	<b>99,100</b>	<b>99,200</b>	6,218	6,143	6,294
<b>87,200</b>	<b>87,300</b>	5,445	5,369	5,520	<b>93,200</b>	<b>93,300</b>	5,835	5,759	5,910	<b>99,200</b>	<b>99,300</b>	6,225	6,149	6,300
<b>87,300</b>	<b>87,400</b>	5,451	5,376	5,527	<b>93,300</b>	<b>93,400</b>	5,841	5,766	5,917	<b>99,300</b>	<b>99,400</b>	6,231	6,156	6,307
<b>87,400</b>	<b>87,500</b>	5,458	5,382	5,533	<b>93,400</b>	<b>93,500</b>	5,848	5,772	5,923	<b>99,400</b>	<b>99,500</b>	6,238	6,162	6,313
<b>87,500</b>	<b>87,600</b>	5,464	5,389	5,540	<b>93,500</b>	<b>93,600</b>	5,854	5,779	5,930	<b>99,500</b>	<b>99,600</b>	6,244	6,169	6,320
<b>87,600</b>	<b>87,700</b>	5,471	5,395	5,546	<b>93,600</b>	<b>93,700</b>	5,861	5,785	5,936	<b>99,600</b>	<b>99,700</b>	6,251	6,175	6,326
<b>87,700</b>	<b>87,800</b>	5,477	5,402	5,553	<b>93,700</b>	<b>93,800</b>	5,867	5,792	5,943	<b>99,700</b>	<b>99,800</b>	6,257	6,182	6,333
<b>87,800</b>	<b>87,900</b>	5,484	5,408	5,559	<b>93,800</b>	<b>93,900</b>	5,874	5,798	5,949	<b>99,800</b>	<b>99,900</b>	6,264	6,188	6,339
<b>87,900</b>	<b>88,000</b>	5,490	5,415	5,566	<b>93,900</b>	<b>94,000</b>	5,880	5,805	5,956	<b>99,900</b>	<b>100,000</b>	6,270	6,195	6,346
<b>88,000</b>					<b>94,000</b>									
<b>88,000</b>	<b>88,100</b>	5,497	5,421	5,572	<b>94,000</b>	<b>94,100</b>	5,887	5,811	5,962	<b>\$100,000 or over –</b> use the Tax Computation Worksheet on page 44				
<b>88,100</b>	<b>88,200</b>	5,503	5,428	5,579	<b>94,100</b>	<b>94,200</b>	5,893	5,818	5,969					
<b>88,200</b>	<b>88,300</b>	5,510	5,434	5,585	<b>94,200</b>	<b>94,300</b>	5,900	5,824	5,975					
<b>88,300</b>	<b>88,400</b>	5,516	5,441	5,592	<b>94,300</b>	<b>94,400</b>	5,906	5,831	5,982					
<b>88,400</b>	<b>88,500</b>	5,523	5,447	5,598	<b>94,400</b>	<b>94,500</b>	5,913	5,837	5,988					
<b>88,500</b>	<b>88,600</b>	5,529	5,454	5,605	<b>94,500</b>	<b>94,600</b>	5,919	5,844	5,995					
<b>88,600</b>	<b>88,700</b>	5,536	5,460	5,611	<b>94,600</b>	<b>94,700</b>	5,926	5,850	6,001					
<b>88,700</b>	<b>88,800</b>	5,542	5,467	5,618	<b>94,700</b>	<b>94,800</b>	5,932	5,857	6,008					
<b>88,800</b>	<b>88,900</b>	5,549	5,473	5,624	<b>94,800</b>	<b>94,900</b>	5,939	5,863	6,014					
<b>88,900</b>	<b>89,000</b>	5,555	5,480	5,631	<b>94,900</b>	<b>95,000</b>	5,945	5,870	6,021					

## 2010 Tax Computation Worksheet – Line 19

**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.

	(a) Fill in the amount from line 18	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	(e) Subtract (d) from (c). Fill in the result here and on Form 1, line 19
Taxable income. If line 18 is –					
At least \$100,000 but less than \$151,000	\$	x 6.5% (.065)	\$	\$ 226.54	\$
At least \$151,000 but less than \$221,660	\$	x 6.75% (.0675)	\$	\$ 604.04	\$
\$221,660 or over	\$	x 7.75% (.0775)	\$	\$2,820.64	\$

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

	(a) Fill in the amount from line 18	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	(e) Subtract (d) from (c). Fill in the result here and on Form 1, line 19
Taxable income. If line 18 is –					
At least \$100,000 but less than \$201,340	\$	x 6.5% (.065)	\$	\$ 301.98	\$
At least \$201,340 but less than \$295,550	\$	x 6.75% (.0675)	\$	\$ 805.33	\$
\$295,550 or over	\$	x 7.75% (.0775)	\$	\$3,760.83	\$

→ **Section C** – Use if your filing status is **Married filing separately**. Complete the row below.

	(a) Fill in the amount from line 18	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	(e) Subtract (d) from (c). Fill in the result here and on Form 1, line 19
Taxable income. If line 18 is –					
At least \$100,000 but less than \$100,670	\$	x 6.5% (.065)	\$	\$ 150.97	\$
At least \$100,670 but less than \$147,770	\$	x 6.75% (.0675)	\$	\$ 402.65	\$
\$147,770 or over	\$	x 7.75% (.0775)	\$	\$1,880.35	\$

# 2010 Standard Deduction Table

Dependents or persons filing short-period returns or excluding income from U.S. Possessions, see page 22.

If your income (line 14 of Form 1) is –		And you are –				If your income (line 14 of Form 1) is –		And you are –			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
		Your standard deduction is–						Your standard deduction is–			
<b>0</b>	<b>8,940</b>	9,300	16,750	7,960	12,010	<b>32,000</b>	<b>32,500</b>	7,039	14,094	3,350	7,768
<b>8,940</b>	<b>9,000</b>	9,300	16,750	7,954	12,010	<b>32,500</b>	<b>33,000</b>	6,979	13,995	3,251	7,656
<b>9,000</b>	<b>9,500</b>	9,300	16,750	7,899	12,010	<b>33,000</b>	<b>33,500</b>	6,919	13,896	3,152	7,543
<b>9,500</b>	<b>10,000</b>	9,300	16,750	7,800	12,010	<b>33,500</b>	<b>34,000</b>	6,859	13,797	3,053	7,430
<b>10,000</b>	<b>10,500</b>	9,300	16,750	7,701	12,010	<b>34,000</b>	<b>34,500</b>	6,799	13,698	2,954	7,318
<b>10,500</b>	<b>11,000</b>	9,300	16,750	7,602	12,010	<b>34,500</b>	<b>35,000</b>	6,739	13,599	2,855	7,205
<b>11,000</b>	<b>11,500</b>	9,300	16,750	7,503	12,010	<b>35,000</b>	<b>35,500</b>	6,679	13,500	2,756	7,093
<b>11,500</b>	<b>12,000</b>	9,300	16,750	7,404	12,010	<b>35,500</b>	<b>36,000</b>	6,619	13,402	2,658	6,980
<b>12,000</b>	<b>12,500</b>	9,300	16,750	7,305	12,010	<b>36,000</b>	<b>36,500</b>	6,559	13,303	2,559	6,868
<b>12,500</b>	<b>13,000</b>	9,300	16,750	7,206	12,010	<b>36,500</b>	<b>37,000</b>	6,499	13,204	2,460	6,755
<b>13,000</b>	<b>13,500</b>	9,300	16,750	7,108	12,010	<b>37,000</b>	<b>37,500</b>	6,439	13,105	2,361	6,642
<b>13,500</b>	<b>14,000</b>	9,259	16,750	7,009	11,933	<b>37,500</b>	<b>38,000</b>	6,379	13,006	2,262	6,530
<b>14,000</b>	<b>14,500</b>	9,199	16,750	6,910	11,821	<b>38,000</b>	<b>38,500</b>	6,319	12,907	2,163	6,417
<b>14,500</b>	<b>15,000</b>	9,139	16,750	6,811	11,708	<b>38,500</b>	<b>39,000</b>	6,259	12,808	2,064	6,305
<b>15,000</b>	<b>15,500</b>	9,079	16,750	6,712	11,596	<b>39,000</b>	<b>39,500</b>	6,199	12,709	1,965	6,193
<b>15,500</b>	<b>16,000</b>	9,019	16,750	6,613	11,483	<b>39,500</b>	<b>40,000</b>	6,139	12,610	1,866	6,139
<b>16,000</b>	<b>16,500</b>	8,959	16,750	6,514	11,371	<b>40,000</b>	<b>40,500</b>	6,079	12,512	1,768	6,079
<b>16,500</b>	<b>17,000</b>	8,899	16,750	6,415	11,258	<b>40,500</b>	<b>41,000</b>	6,019	12,413	1,669	6,019
<b>17,000</b>	<b>17,500</b>	8,839	16,750	6,316	11,145	<b>41,000</b>	<b>41,500</b>	5,959	12,314	1,570	5,959
<b>17,500</b>	<b>18,000</b>	8,779	16,750	6,218	11,033	<b>41,500</b>	<b>42,000</b>	5,899	12,215	1,471	5,899
<b>18,000</b>	<b>18,500</b>	8,719	16,750	6,119	10,920	<b>42,000</b>	<b>42,500</b>	5,839	12,116	1,372	5,839
<b>18,500</b>	<b>19,000</b>	8,659	16,750	6,020	10,808	<b>42,500</b>	<b>43,000</b>	5,779	12,017	1,273	5,779
<b>19,000</b>	<b>19,500</b>	8,599	16,665	5,921	10,695	<b>43,000</b>	<b>43,500</b>	5,719	11,918	1,174	5,719
<b>19,500</b>	<b>20,000</b>	8,539	16,566	5,822	10,583	<b>43,500</b>	<b>44,000</b>	5,659	11,819	1,075	5,659
<b>20,000</b>	<b>20,500</b>	8,479	16,467	5,723	10,470	<b>44,000</b>	<b>44,500</b>	5,599	11,720	976	5,599
<b>20,500</b>	<b>21,000</b>	8,419	16,368	5,624	10,357	<b>44,500</b>	<b>45,000</b>	5,539	11,622	877	5,539
<b>21,000</b>	<b>21,500</b>	8,359	16,269	5,525	10,245	<b>45,000</b>	<b>45,500</b>	5,479	11,523	779	5,479
<b>21,500</b>	<b>22,000</b>	8,299	16,171	5,426	10,132	<b>45,500</b>	<b>46,000</b>	5,419	11,424	680	5,419
<b>22,000</b>	<b>22,500</b>	8,239	16,072	5,328	10,020	<b>46,000</b>	<b>46,500</b>	5,359	11,325	581	5,359
<b>22,500</b>	<b>23,000</b>	8,179	15,973	5,229	9,907	<b>46,500</b>	<b>47,000</b>	5,299	11,226	482	5,299
<b>23,000</b>	<b>23,500</b>	8,119	15,874	5,130	9,795	<b>47,000</b>	<b>47,500</b>	5,239	11,127	383	5,239
<b>23,500</b>	<b>24,000</b>	8,059	15,775	5,031	9,682	<b>47,500</b>	<b>48,000</b>	5,179	11,028	284	5,179
<b>24,000</b>	<b>24,500</b>	7,999	15,676	4,932	9,569	<b>48,000</b>	<b>48,500</b>	5,119	10,929	185	5,119
<b>24,500</b>	<b>25,000</b>	7,939	15,577	4,833	9,457	<b>48,500</b>	<b>49,000</b>	5,059	10,830	86	5,059
<b>25,000</b>	<b>25,500</b>	7,879	15,478	4,734	9,344	<b>49,000</b>	<b>49,500</b>	4,999	10,732	0	4,999
<b>25,500</b>	<b>26,000</b>	7,819	15,379	4,635	9,232	<b>49,500</b>	<b>50,000</b>	4,939	10,633	0	4,939
<b>26,000</b>	<b>26,500</b>	7,759	15,280	4,536	9,119	<b>50,000</b>	<b>50,500</b>	4,879	10,534	0	4,879
<b>26,500</b>	<b>27,000</b>	7,699	15,182	4,438	9,006	<b>50,500</b>	<b>51,000</b>	4,819	10,435	0	4,819
<b>27,000</b>	<b>27,500</b>	7,639	15,083	4,339	8,894	<b>51,000</b>	<b>51,500</b>	4,759	10,336	0	4,759
<b>27,500</b>	<b>28,000</b>	7,579	14,984	4,240	8,781	<b>51,500</b>	<b>52,000</b>	4,699	10,237	0	4,699
<b>28,000</b>	<b>28,500</b>	7,519	14,885	4,141	8,669	<b>52,000</b>	<b>52,500</b>	4,639	10,138	0	4,639
<b>28,500</b>	<b>29,000</b>	7,459	14,786	4,042	8,556	<b>52,500</b>	<b>53,000</b>	4,579	10,039	0	4,579
<b>29,000</b>	<b>29,500</b>	7,399	14,687	3,943	8,444	<b>53,000</b>	<b>53,500</b>	4,519	9,940	0	4,519
<b>29,500</b>	<b>30,000</b>	7,339	14,588	3,844	8,331	<b>53,500</b>	<b>54,000</b>	4,459	9,842	0	4,459
<b>30,000</b>	<b>30,500</b>	7,279	14,489	3,745	8,218	<b>54,000</b>	<b>54,500</b>	4,399	9,743	0	4,399
<b>30,500</b>	<b>31,000</b>	7,219	14,390	3,646	8,106	<b>54,500</b>	<b>55,000</b>	4,339	9,644	0	4,339
<b>31,000</b>	<b>31,500</b>	7,159	14,292	3,548	7,993	<b>55,000</b>	<b>55,500</b>	4,279	9,545	0	4,279
<b>31,500</b>	<b>32,000</b>	7,099	14,193	3,449	7,881	<b>55,500</b>	<b>56,000</b>	4,219	9,446	0	4,219

## 2010 Standard Deduction Table (continued from page 45)

If your income (line 14 of Form 1) is –		And you are –				If your income (line 14 of Form 1) is –		And you are –			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
		Your standard deduction is–						Your standard deduction is–			
<b>56,000</b>	<b>56,500</b>	4,159	9,347	0	4,159	<b>81,000</b>	<b>81,500</b>	1,159	4,403	0	1,159
<b>56,500</b>	<b>57,000</b>	4,099	9,248	0	4,099	<b>81,500</b>	<b>82,000</b>	1,099	4,304	0	1,099
<b>57,000</b>	<b>57,500</b>	4,039	9,149	0	4,039	<b>82,000</b>	<b>82,500</b>	1,039	4,205	0	1,039
<b>57,500</b>	<b>58,000</b>	3,979	9,050	0	3,979	<b>82,500</b>	<b>83,000</b>	979	4,106	0	979
<b>58,000</b>	<b>58,500</b>	3,919	8,952	0	3,919	<b>83,000</b>	<b>83,500</b>	919	4,007	0	919
<b>58,500</b>	<b>59,000</b>	3,859	8,853	0	3,859	<b>83,500</b>	<b>84,000</b>	859	3,908	0	859
<b>59,000</b>	<b>59,500</b>	3,799	8,754	0	3,799	<b>84,000</b>	<b>84,500</b>	799	3,809	0	799
<b>59,500</b>	<b>60,000</b>	3,739	8,655	0	3,739	<b>84,500</b>	<b>85,000</b>	739	3,710	0	739
<b>60,000</b>	<b>60,500</b>	3,679	8,556	0	3,679	<b>85,000</b>	<b>85,500</b>	679	3,611	0	679
<b>60,500</b>	<b>61,000</b>	3,619	8,457	0	3,619	<b>85,500</b>	<b>86,000</b>	619	3,513	0	619
<b>61,000</b>	<b>61,500</b>	3,559	8,358	0	3,559	<b>86,000</b>	<b>86,500</b>	559	3,414	0	559
<b>61,500</b>	<b>62,000</b>	3,499	8,259	0	3,499	<b>86,500</b>	<b>87,000</b>	499	3,315	0	499
<b>62,000</b>	<b>62,500</b>	3,439	8,160	0	3,439	<b>87,000</b>	<b>87,500</b>	439	3,216	0	439
<b>62,500</b>	<b>63,000</b>	3,379	8,062	0	3,379	<b>87,500</b>	<b>88,000</b>	379	3,117	0	379
<b>63,000</b>	<b>63,500</b>	3,319	7,963	0	3,319	<b>88,000</b>	<b>88,500</b>	319	3,018	0	319
<b>63,500</b>	<b>64,000</b>	3,259	7,864	0	3,259	<b>88,500</b>	<b>89,000</b>	259	2,919	0	259
<b>64,000</b>	<b>64,500</b>	3,199	7,765	0	3,199	<b>89,000</b>	<b>89,500</b>	199	2,820	0	199
<b>64,500</b>	<b>65,000</b>	3,139	7,666	0	3,139	<b>89,500</b>	<b>90,000</b>	139	2,721	0	139
<b>65,000</b>	<b>65,500</b>	3,079	7,567	0	3,079	<b>90,000</b>	<b>90,500</b>	79	2,623	0	79
<b>65,500</b>	<b>66,000</b>	3,019	7,468	0	3,019	<b>90,500</b>	<b>91,000</b>	19	2,524	0	19
<b>66,000</b>	<b>66,500</b>	2,959	7,369	0	2,959	<b>91,000</b>	<b>91,500</b>	0	2,425	0	0
<b>66,500</b>	<b>67,000</b>	2,899	7,270	0	2,899	<b>91,500</b>	<b>92,000</b>	0	2,326	0	0
<b>67,000</b>	<b>67,500</b>	2,839	7,172	0	2,839	<b>92,000</b>	<b>92,500</b>	0	2,227	0	0
<b>67,500</b>	<b>68,000</b>	2,779	7,073	0	2,779	<b>92,500</b>	<b>93,000</b>	0	2,128	0	0
<b>68,000</b>	<b>68,500</b>	2,719	6,974	0	2,719	<b>93,000</b>	<b>93,500</b>	0	2,029	0	0
<b>68,500</b>	<b>69,000</b>	2,659	6,875	0	2,659	<b>93,500</b>	<b>94,000</b>	0	1,930	0	0
<b>69,000</b>	<b>69,500</b>	2,599	6,776	0	2,599	<b>94,000</b>	<b>94,500</b>	0	1,831	0	0
<b>69,500</b>	<b>70,000</b>	2,539	6,677	0	2,539	<b>94,500</b>	<b>95,000</b>	0	1,733	0	0
<b>70,000</b>	<b>70,500</b>	2,479	6,578	0	2,479	<b>95,000</b>	<b>95,500</b>	0	1,634	0	0
<b>70,500</b>	<b>71,000</b>	2,419	6,479	0	2,419	<b>95,500</b>	<b>96,000</b>	0	1,535	0	0
<b>71,000</b>	<b>71,500</b>	2,359	6,380	0	2,359	<b>96,000</b>	<b>96,500</b>	0	1,436	0	0
<b>71,500</b>	<b>72,000</b>	2,299	6,282	0	2,299	<b>96,500</b>	<b>97,000</b>	0	1,337	0	0
<b>72,000</b>	<b>72,500</b>	2,239	6,183	0	2,239	<b>97,000</b>	<b>97,500</b>	0	1,238	0	0
<b>72,500</b>	<b>73,000</b>	2,179	6,084	0	2,179	<b>97,500</b>	<b>98,000</b>	0	1,139	0	0
<b>73,000</b>	<b>73,500</b>	2,119	5,985	0	2,119	<b>98,000</b>	<b>98,500</b>	0	1,040	0	0
<b>73,500</b>	<b>74,000</b>	2,059	5,886	0	2,059	<b>98,500</b>	<b>99,000</b>	0	941	0	0
<b>74,000</b>	<b>74,500</b>	1,999	5,787	0	1,999	<b>99,000</b>	<b>99,500</b>	0	843	0	0
<b>74,500</b>	<b>75,000</b>	1,939	5,688	0	1,939	<b>99,500</b>	<b>100,000</b>	0	744	0	0
<b>75,000</b>	<b>75,500</b>	1,879	5,589	0	1,879	<b>100,000</b>	<b>100,500</b>	0	645	0	0
<b>75,500</b>	<b>76,000</b>	1,819	5,490	0	1,819	<b>100,500</b>	<b>101,000</b>	0	546	0	0
<b>76,000</b>	<b>76,500</b>	1,759	5,391	0	1,759	<b>101,000</b>	<b>101,500</b>	0	447	0	0
<b>76,500</b>	<b>77,000</b>	1,699	5,293	0	1,699	<b>101,500</b>	<b>102,000</b>	0	348	0	0
<b>77,000</b>	<b>77,500</b>	1,639	5,194	0	1,639	<b>102,000</b>	<b>102,500</b>	0	249	0	0
<b>77,500</b>	<b>78,000</b>	1,579	5,095	0	1,579	<b>102,500</b>	<b>103,000</b>	0	150	0	0
<b>78,000</b>	<b>78,500</b>	1,519	4,996	0	1,519	<b>103,000</b>	<b>103,500</b>	0	51	0	0
<b>78,500</b>	<b>79,000</b>	1,459	4,897	0	1,459	<b>103,500</b>	<b>103,510</b>	0	1	0	0
<b>79,000</b>	<b>79,500</b>	1,399	4,798	0	1,399	<b>103,510</b>	<b>or over</b>	0	0	0	0
<b>79,500</b>	<b>80,000</b>	1,339	4,699	0	1,339						
<b>80,000</b>	<b>80,500</b>	1,279	4,600	0	1,279						
<b>80,500</b>	<b>81,000</b>	1,219	4,501	0	1,219						