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- ✓ **FREE:** file your state tax return at no charge
- ✓ **ACCURATE:** it does the math for you
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Click on **WI efile** to get started!

NEW IN 2017

Adoption Expenses – The \$5,000 subtraction for adoption expenses is expanded to apply to adoptions finalized in another state or another country. See page 22.

Tuition and Fee Expenses – The subtraction for tuition and fees is increased to \$6,958 per student. The phase-out range is also increased. See page 19.

Olympic, Paralympic, and Special Olympics Medals and Prize Money – Certain persons are allowed a subtraction for the value of medals and prize money received. See page 28.

Refund – The department may not issue a refund before March 1 unless both the individual and the individual's employer have filed all required returns and forms with the department for the taxable year for which the refund was claimed. See page 6.

REMINDERS

IRS Adjustments – If the IRS adjusted any of your federal income tax returns, you must notify the department within 90 days of any adjustment that affects your Wisconsin income tax returns. See page 8.

Credit Repayments – If you are required to repay a credit, you must amend your Wisconsin return for the year in which you originally claimed the credit to reduce the credit by your repayment. See page 7.

Tax Returns Are Due:

**Tuesday
April 17, 2018**

Need Help With Your Taxes?

You may be eligible for free tax help. See page 2 for:

- who can get help
- how to find a location
- what to bring with you

**Para Asistencia Gratuita
en Español
Ver página 2**

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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 sec. 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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Servicio en Español

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

Para respuestas a las preguntas sobre impuestos, por favor llame el Departamento de Impuestos al (608) 266-2486 para impuestos individuales y al (608) 266-2776 para impuestos de negocios. Oprima el “2” para ayuda en español.

Para más información, visite revenue.wi.gov, en el vinculo (link) “En Español” usted encontrará información sobre el Credito por Ingreso de Trabajo, información del Crédito por Vivienda Familiar, y mucho más – todo disponible en español.

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.

Who can use these services?

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

What should you bring?

- W-2 wage and tax statements
- Photo ID of taxpayer(s)
- If you are claiming a homestead credit, bring a completed rent certificate or a copy of your 2017 property tax bill, a record of any Wisconsin Works (W2) payments received in 2017, and a statement from your physician or the Veteran’s Administration, or a document from the Social Security Administration if disabled and under age 62.
- Information on other sources of income and any deductions
- Social security cards of taxpayer(s) and dependents
- Both spouses must be present to file a joint return

VITA and TCE locations:

- In Wisconsin, call 1-800-906-9887
- Call the AARP at 1-888-227-7669
- Visit revenue.wi.gov and search “VITA sites”
- Call “211” for local free tax sites

You may file Form WI-Z if you:	You may file Form 1A if you:	You must file Form 1 if you:	You must file Form 1NPR if you:
<ul style="list-style-type: none"> • File federal Form 1040EZ <i>AND</i> • Were a Wisconsin resident all year <i>AND</i> • Were under age 65 on December 31, 2017, <i>AND</i> • Do not have W-2s that include active duty military pay received as a member of the National Guard or Reserves <i>AND</i> • Did not have interest income from state, municipal, or U.S. bonds <i>AND</i> • Did not receive unemployment compensation <i>AND</i> • Are not claiming any credits other than Wisconsin tax withheld from wages, renter's and homeowner's school property tax credit, or the married couple credit <i>AND</i> • Are not claiming Wisconsin homestead credit. 	<ul style="list-style-type: none"> • Were single all year or married and file a joint return or file as head of household <i>AND</i> • Were a Wisconsin resident all year <i>AND</i> • 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> • Have no adjustments to income (except deductions for an IRA, medical care insurance, or student loan interest) <i>AND</i> • 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> • Are not subject to a Wisconsin penalty on an IRA, qualified retirement plan, Coverdell education plan, ABLE account, or medical or health savings account. <p>Exception If you used federal Form 4972, you must file Form 1.</p>	<ul style="list-style-type: none"> • Were a Wisconsin resident all year <i>AND</i> • Were married and file a separate return, or were divorced during the year <i>OR</i> • Have income which may not be reported on Form WI-Z or 1A (such as capital gain, rental, farm, or business income) <i>OR</i> • Claim adjustments to income (such as for alimony paid, educator expenses, tuition expense, or disability income exclusion) <i>OR</i> • Claim credit for itemized deductions, tax paid to another state, historic rehabilitation, venture capital, or repayment of income previously taxed <i>OR</i> • Are subject to a Wisconsin penalty on an IRA, qualified retirement plan, Coverdell education plan, ABLE account, or medical or health savings account <i>OR</i> • Are subject to the alternative minimum tax. 	<ul style="list-style-type: none"> • Were domiciled* in another state or country at any time during the year <i>OR</i> • Are married filing a joint return and your spouse was domiciled* in another state or country at any time during the year. <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"> (1) You intend to abandon your old domicile and take actions consistent with that intent <i>AND</i> (2) You intend to acquire a new domicile and take actions consistent with that intent <i>AND</i> (3) You are physically present in the new domicile.

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Who must file

Refer to the table to see if you are required to file a return for 2017.

Filing status	Age as of December 31, 2017	You must file if your gross income* (or total gross income of a married couple) during 2017 was:
Single	Under 65	\$11,080 or more
	65 or older	\$11,330 or more
Married-filing joint return	Both spouses under 65	\$20,610 or more
	One spouse 65 or older	\$20,860 or more
	Both spouses 65 or older	\$21,110 or more
Married-filing separate return	Under 65	\$9,830 or more
	65 or older	\$10,080 or more (applies to each spouse individually – must use Form 1)
Head of household	Under 65	\$14,100 or more
	65 or older	\$14,350 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.

Age

Note

If your birthday falls on January 1, 2018, you are considered to be a year older as of December 31, 2017. **Example:** If you were born on January 1, 1953, you are considered to be age 65 as of December 31, 2017.

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 2017 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 \$1,050 and it included at least \$351 of unearned income, or
 - (2) Your gross income (total unearned income and earned income) was more than –
 - \$10,380 if single,
 - \$13,400 if head of household,
 - \$19,210 if married filing jointly, or
 - \$9,130 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, self-employment income, and scholarship and fellowship grants that were reported to you on a W-2.

- You owe a penalty on an IRA, retirement plan, Coverdell education savings account (excess contribution), ABLE account, health savings account, or Archer medical savings account.
- You were a nonresident or part-year resident of Wisconsin for 2017 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.) A return does not have to be filed by a nonresident of Wisconsin if all income is exempt from tax as disaster relief work performed during a state of emergency declared by the Governor. For further information, see Publication 411, *Disaster Relief*.

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 2017.
- You claim the earned income credit or the veterans and surviving spouses property tax credit.

How to get an extension of time to file

Your return is due April 17, 2018.

If you cannot file on time, you can get an extension. You can use any federal extension provision for Wisconsin, even if you are filing your federal return by April 17.

How to get an extension You do *not* need to submit a request for an extension to us 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 17, 2018. This applies even though you may have an extension of time to file. If you do not file your return by April 17, 2018, or during an extension period, you may have to pay 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 17, 2018. Submit the payment with a 2017 Wisconsin Form 1-ES. You can get this form from our website at revenue.wi.gov or at any Department of Revenue office. Use Form 1-ES to make an extension payment even if you will be filing your return electronically – do not use Form EPV. (**Exception:** You will not be charged interest during an extension period if (1) you served in support of Operation Freedom’s Sentinel 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, 2018, 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 Freedom’s Sentinel 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.

Filing your return

■ Preparing to file

- Get all of your records together – Make sure that you have all of your income and expense records, including wage, interest, and dividend statements.
- Decide if you will electronically file (e-file) or paper file your return – If you e-file, follow the instructions included in your software. If you paper file, continue with the steps listed below.
- Complete your federal return – Before starting your Wisconsin Form 1, complete 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.
- Complete your Wisconsin return – Follow the line instructions as you fill in your return. Sign your completed return. A joint return must be signed by both spouses.
- Check and assemble your return – Check your return for any errors or missing documents. See page 6 for information on how to assemble your return.
- Make a copy of your return for your records.
- Mail your return and all required documents. See page 6 for the address.

■ Electronic filing (E-filing)

Electronic filing is the fastest way to get your federal and state income tax refunds. We can deposit your Wisconsin refund directly into a financial institution account.

You may pay by electronic funds transfer if you file electronically. File early and schedule payment as late as April 17. Go to revenue.wi.gov/Pages/FAQs/pcs-e-faq.aspx for more information.

There are several options to file your Wisconsin income tax return electronically:

- Wisconsin e-file – Available for free on the Department of Revenue website at revenue.wi.gov.
- A tax professional – Visit our website at revenue.wi.gov/Pages/OnlineServices/city-home.aspx for information on finding a tax professional.
- Tax preparation software – Purchase off-the-shelf tax preparation software to install on your computer, or connect to one of the private vendor websites that offer electronic filing. For more information, visit our website at revenue.wi.gov/Pages/OnlineServices/offshelf.aspx or revenue.wi.gov/Pages/OnlineServices/webased.aspx.

■ Paper filing

Electronic filing (e-filing) is the fastest way to receive your refund. However, if you paper file, there are several things you can do to ensure you receive your refund faster.

Important information:

- Send original copies.
- Use black ink.
- Clearly write your name and address using capital letters. Do not use mailing labels.
- Commas and dollar signs can be misread when scanned. Do not use them.
- Round amounts to whole dollars. Do not add cents in front of the preprinted zeros on entry lines.

- To indicate a negative number, use a negative sign (for example, -8300 not (8300)).
- Print your numbers clearly. **0123456789** Do not use: **Ø147**
- If you make a mistake, erase or start over. Do not cross out entries.
- Put entries on the lines. Do not write in the margins, above or below the lines.
- 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 “I” when scanned.
- Do not staple your return. Stapling will delay the processing of your return and any refund.

■ 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*.

Note Do not attach a Form W-RA if you are filing your return on paper. Form W-RA is used only when submitting information for an electronically-filed return.

- 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), or Schedule CR. If you are reporting income and expenses of a disregarded entity, attach Schedule DE, *Disregarded Entity Schedule*.
- 3. Amended return** – Enclose Schedule AR, *Explanation of Amended Return*, with your amended return and all supporting forms and schedules for items changed. (Don't send a copy of your original return.)
- 4. 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).
- 5. Federal Return** – A complete copy of your federal return (Form 1040, 1040A, or 1040EZ) and its supporting schedules and forms (such as federal Form 8886, *Reportable Transaction Disclosure Statement*).
- 6. 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.
- 7. 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.
- 8. Injured Spouse** – If you are filing federal Form 8379, *Injured Spouse 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 (an original return or amended return) to the Wisconsin Department of Revenue at:

(if tax is due)

PO Box 268
Madison WI
53790-0001

(if refund or no tax due)

PO Box 59
Madison WI
53785-0001

(if homestead credit claimed)

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.

Questions about refunds

Call: (608) 266-8100 in Madison,
(414) 227-4907 in Milwaukee, or

1-866-WIS-RFND (1-866-947-7363) toll-free within the U.S. or Canada

Visit our Website at: revenue.wi.gov

Note If you need to contact us about your refund, please wait at least 12 weeks after filing your Form 1. Refund information may not be available until that time. The department may not issue a refund before March 1 unless both the individual and the individual's employer have filed all required returns and forms with the department for the taxable year for which the refund was claimed.

You may call one of the numbers indicated on page 6 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 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) 266-2486 in Madison (long-distance charges, if applicable, will apply).

You may also get information on your refund using our secure website at revenue.wi.gov.

Amending your return

File an amended return only after you file your original return. Generally, a claim for refund must be filed within 4 years after the unextended due date of your original return (for example, April 15, 2022, for 2017 calendar-year returns). However, a claim for refund to recover all or part of any tax paid as a result of an office or field audit may be filed within 4 years after the date assessed. This applies only if you paid the tax and did not file a petition for redetermination (written appeal).

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 must file an amended Wisconsin return if the changes affect your Wisconsin income, any credit, or tax payable. You should also file an amended Wisconsin return to claim a refund or pay any additional tax due even though you are not amending your federal or other state return.

Note If your original return was filed on Form 1, you would file an amended return using Form 1 and checking the amended return space at the top of page 1. **Exception:** If you incurred a net operating loss (NOL) on your 2017 Form 1 and elect to carry the NOL back to 2015 and 2016, you must file Form X-NOL for the appropriate year to amend your return and claim a refund.

Be sure to enclose Schedule AR with your amended return to explain all changes and the reason for the change.

Check the space on Form 1 to indicate your filing status on the amended return. If you are changing from separate returns to a joint return, both of you must sign the amended return. If there is any tax due, it must be paid in full. You cannot change from joint to separate returns after the due date for filing your original return has passed.

If you are changing your filing status, the amount to fill in on line 1 of Form 1 as federal adjusted gross income must be based on the same filing status used for Wisconsin. For example, you and your spouse both originally filed Form 1 as married filing a separate return. You are amending to change your filing status to married filing a joint return. The amount to fill in on line 1 must be taken from a federal return based on a married filing joint status. If you did not file a joint federal return, you should prepare a pro forma federal return using a married filing joint return status. The federal adjusted gross income and other amounts from this pro forma return are then used to complete the amended return. Follow the Form 1 instructions to complete your amended return.

→ If you are changing an amount on any line of Form 1, fill in the corrected amount on that line. If you are not changing an amount on a line, fill in the amount from your 2017 return as originally filed or as you later amended it. If your latest filed return was changed or audited by the department, use the corrected figures from the adjustment notice.

Note Credit Repayments

If you are required to repay a Wisconsin credit, you must amend your Wisconsin return for the year in which you originally claimed the credit to reduce the amount of your credit by your repayment. See below for examples of credits which you may have to repay.

- **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. Visit any Department of Revenue office or contact the department's Customer Service Bureau at (608) 266-2486 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. This does not apply if the investment becomes worthless, as determined by WEDC, during the 3-year period or if you kept the investment for at least 12 months and a bona fide liquidity event, as determined by WEDC, occurs during the 3-year period.
- **Supplement to federal historic rehabilitation credit** Were you required to repay to the Internal Revenue Service a portion of the federal historic rehabilitation credit? If yes and you claimed the same qualified rehabilitation expenditures for the Wisconsin credit, you must repay to the department a proportionate amount of the Wisconsin credit. Visit any Department of Revenue office or contact the department's Customer Service Bureau at (608) 266-2486 for information on determining the amount to be repaid.

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.

Fraudulent or Reckless Credit Claims

Fraudulent or reckless claims for any refundable credit, including, but not limited to, the earned income credit, homestead credit, or the veterans and surviving spouses property tax credit, are subject to filing limitations. If you file a “fraudulent claim,” you will not be allowed to take any refundable credit for 10 years. “Fraudulent claim” means a claim that is false or excessive and filed with fraudulent intent. If you file a “reckless claim,” you will not be allowed to take any refundable credit for 2 years. “Reckless claim” means a claim that was improper, due to reckless or intentional disregard of income tax law or department rules and regulations. You may also have to pay penalties.

Internal Revenue Service Adjustments

Note

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 that reflects the federal adjustments, or
- (2) Mailing the copy to: Wisconsin Department of Revenue
Audit Bureau
PO Box 8906
Madison WI 53708-8906

Estimated Tax Payments Required for Next Year

If your 2018 Wisconsin income tax return will show a tax balance due to the department of \$500 or more, you must either:

- Make estimated tax payments for 2018 in installments beginning April 17, 2018, using Wisconsin Form 1-ES, or
- Increase the amount of income tax withheld from your 2018 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) 266-2486 or visit any Department of Revenue office.

If you must file Form 1-ES for 2018 and do not receive a form in the mail, go to our website at revenue.wi.gov to obtain a personalized copy of Form 1-ES or contact any Department of Revenue office.

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.

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, 2017.

New

- If you were under age 62, and not disabled, you must have earned income to qualify.
- A legal resident of Wisconsin for all of 2017.

- Not claimed as a dependent on anyone’s 2017 federal tax return (unless you were 62 or older on December 31, 2017).
- Not living in tax-exempt public housing for all of 2017. (**Note:** Some exceptions apply to this rule and are explained in the instructions for the homestead credit schedule.)
- 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 2017.

If you (or your spouse if married) claim the veterans and surviving spouses property tax credit or farmland preservation 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 10 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.

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 visit any department office. See page 10 for information on obtaining Schedule FC or FC-A, which you must complete to apply for the credit.

Death of a Taxpayer

A return for a taxpayer who died in 2017 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”).

Be sure to fill in the surviving heir’s or personal representative’s mailing address in the address area of Form 1. 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.

Note If you filed a return on behalf of a decedent and were issued a refund, but you are not able to cash the refund check, complete Form 804, *Claim for Decedent’s Wisconsin Income Tax Refund*. Mail the completed form and refund check to the address shown on Form 804. Do **not** mail Form 804 with the original return.

If your spouse died during 2017 and you did not remarry in 2017, you can file a joint return. You can also file a joint return if your spouse died in 2018 before filing a 2017 return. A joint return should show your spouse’s 2017 income before death and your income for all of 2017. Write “Filing as surviving spouse” in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

If the return for the decedent is filed as single, 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 primary taxpayer (person listed first on the tax form) who is deceased and the date of death. If it is the spouse 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 2017 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, visit any Department of Revenue office or call the department’s Customer Service Bureau at (608) 266-2486.

Requesting Copies of Your Returns

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

Tax Help and Additional Forms

You can get tax help, forms, or publications at any of the following Department of Revenue offices:
(**Note:** Mail completed returns to the address shown on the return.)

Customer assistance:

phone: (608) 266-2486

email: DORIncome@wisconsin.gov

Forms requests:

phone: (608) 266-1961

website: revenue.wi.gov

Madison –

2135 Rimrock Rd.

Mail Stop 5-77

PO Box 8949

(zip code 53708-8949)

Milwaukee –

State Office Bldg., 819 N. 6th St., Rm. 408

(zip code 53203-1606)

Appleton –

265 W. Northland Ave.

(zip code 54911-2016)

Eau Claire –

State Office Bldg., 718 W. Clairemont Ave.

(zip code 54701-4558)

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

Internet Address

Our website, revenue.wi.gov, has many resources to help you with your tax needs.

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

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

Publications Available

The following is a list of some of our 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 website.

Number and Title

- 102 Wisconsin Tax Treatment of Tax-Option (S) Corporations and Their Shareholders
- 103 Reporting Capital Gains and Losses for Wisconsin
- 106 Wisconsin Tax Information for Retirees
- 109 Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 2017
- 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
- 117 Guide to Wisconsin Wage Statements and 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
- 127 Wisconsin Homestead Credit Situations and Solutions
- 401 Extensions of Time to File
- 405 Wisconsin Taxation Related to Native Americans
- 503 Wisconsin Farmland Preservation Credit
- 600 Wisconsin Taxation of Lottery Winnings
- 601 Wisconsin Taxation of Pari-Mutuel Wager Winnings

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.

■ **Amended Return** If you already filed your original return and this is an amended return, place a check mark where indicated at the top of Form 1. For more information, see **Amending your return** on page 7 of these instructions. Be sure to enclose a copy of Schedule AR with your amended return.

■ **Period Covered** File your 2017 return for calendar year 2017 and fiscal years that begin in 2017. 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.

■ **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 2016 and you are filing a joint return for 2017 with the same spouse, be sure to enter your names and social security numbers in the same order as on your 2016 return.

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

■ **Social Security Number** Fill in your social security number. 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).

■ **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.

→ If you became divorced during 2017 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 2017*, for information on what income you must report.

Single You may check "single" if **any** of the following was true on December 31, 2017:

- You were never married.
- You were legally separated under a **final** decree of divorce or separate maintenance.
- You were widowed before January 1, 2017, and did not remarry in 2017.

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, 2017.
- Your spouse died in 2017 and you did not remarry in 2017.
- You were married at the end of 2017, and your spouse died in 2018 before filing a 2017 return.

A married couple 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 2017, 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 2017 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 2017 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.

■ **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, 2017. Also fill in the name of the county in which you lived.

■ **School District Number** See the list of school district numbers on page 57. Fill in the number of the school district in which you lived on December 31, 2017.

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.

Code 01 Extension – Operation Freedom’s Sentinel (page 5)

Code 07 Spouse deceased if joint return (page 9)

Code 02 Extension – Combat zone (page 5)

Code 08 Both taxpayers deceased (page 9)

Code 03 Extension – Federally declared disaster (page 5)

Code 11 Fiscal filer (page 11)

Code 04 Divorce decree (page 6)

Code 16 Schedule RT attached (page 26)

Code 05 Injured spouse (page 6)

Code 99 Multiple special conditions

Code 06 Single decedent or primary taxpayer if joint return (page 9)

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

■ **Rounding Off to Whole Dollars** The form has preprinted zeros in the place used to enter cents. All amounts filled in the form should be rounded to the nearest dollar. 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 your federal Form 1040A, or
- line 4 of your 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, 2016, with certain exceptions. Laws enacted after December 31, 2016, may not be used for Wisconsin unless adopted by the Legislature.

Line 1 Federal Adjusted Gross Income – continued

A comprehensive list of provisions of federal law that may not be used for Wisconsin for 2017 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
- Domestic production activities deduction

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, line 5 (or in Part II of Schedule I.)

If Schedule I adjustments in a year prior to 2016 (other than for depreciation, amortization, or sec. 179 expense) affect income or expense items in 2017, you must also make adjustments on Schedule I for 2017. If an adjustment was made to depreciation, amortization, or sec. 179 expense on your 2016 Schedule I, you must also make an adjustment on Schedule I for 2017. For example, you had to make an adjustment on Schedule I because Wisconsin did not allow bonus depreciation. You must continue to make an adjustment on Schedule I each year until the depreciable asset is fully depreciated or you sell or otherwise dispose of the asset.

You may also be required to complete Schedule I if you sold assets during 2017, 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. (**Note:** The basis of a depreciated or amortized asset owned on December 31, 2013, or on the last day of your tax year beginning in 2013, is the same for federal and Wisconsin purposes and no further Schedule I adjustment is required.) See the instructions for *Difference in Federal and Wisconsin Basis of Depreciated and Amortized Assets* on page 27 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 as tax-exempt interest on line 8b of your federal Form 1040 or 1040A or the amount identified as tax-exempt interest in the space to the left of 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 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 Housing and Economic Development Authority bonds issued on or after December 11, 2003, to fund multifamily affordable housing or elderly housing projects,
- (5) 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,
- (6) 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,
- (7) local exposition district bonds,
- (8) Wisconsin professional baseball park district bonds,
- (9) 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,
- (10) local cultural arts district bonds,
- (11) Wisconsin professional football stadium bonds,
- (12) Wisconsin Aerospace Authority bonds,
- (13) 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,
- (14) certain conduit revenue bonds issued by a commission created under sec. 66.0304, Wis. Stats. A listing of the conduit revenue bonds issued and the tax-exempt status is available on the department's website at: revenue.wi.gov/Pages/FAQS/pcs-conduit.aspx,

Line 2 State and Municipal Interest – continued

- (15) Wisconsin Housing and Economic Development Authority bonds or notes if the bonds or notes are issued to provide loans to a public affairs network under sec. 234.75, Wis. Stats.,
- (16) The Wisconsin Health and Educational Facilities Authority if the bonds or notes are issued for the benefit of a person who is eligible to receive the proceeds of bonds or notes from another entity for the same purpose for which the bonds or notes are issued under sec. 231.03(6), Wis. Stats., and the interest income received from the other bonds or notes is exempt from Wisconsin taxation, and
- (17) a sponsoring municipality borrowing to assist a local exposition district created under subch. II of ch. 229.

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.

→ 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.

→ See Additions To or Subtractions From Income on page 28 for information on other items which may have to be included on line 4.

Code 01 **Distributions from Edvest and Tomorrow's Scholar College Savings Account** If you received a distribution from an Edvest or Tomorrow's Scholar college savings account and the entire distribution was not used for qualified higher education expenses, you may have to include all or a portion of the distribution in income. If you rolled over an amount from an Edvest or Tomorrow's Scholar college savings plan into another state's plan, you may also have to include all or a portion of the amount rolled over in Wisconsin income.

If you received a distribution within 365 days of contributing an amount to an account, you may have to include the amount previously subtracted in income. Complete Schedule CS to determine the amount you must include in income. Enclose Schedule CS with Form 1.

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

Code 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.

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

Line 4 Other Additions – continued

Code 04 Farmland Preservation Credit The total amount of farmland preservation credit from Schedule FC that you received during 2017 must be reported as income. Fill in as an addition any portion of your farmland preservation credit which was not included as income on your federal tax return.

Code 05 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).

Code 06 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 Code 21 on page 26).

Code 07 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 07.

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.

08 – 19 Addition for Computed Credits If you claimed any of the credits listed below, you must include on line 4 the amount of your credit computed for 2017. 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 or if the credit is refundable. (**Note:** Do not include on line 4 any credits passed through to you from a partnership, limited liability company, or tax-option corporation. These will be accounted for when you make the adjustments described in Codes 51 and 52 on pages 28 and 29.)

Note

List each credit and the appropriate code number separately on line 4. Include the following credits computed for 2017:

Code 08 Development Zone Credit

Code 15 Community Rehabilitation Program Credit

Code 09 Technology Zone Credit

Code 16 Research Credit

Code 10 Enterprise Zone Jobs Credit

Code 17 Manufacturing and Agriculture Credit (Exception

Code 11 Manufacturing Investment Credit

The amount of manufacturing and/or agriculture credit **computed** for **2016** must be added to income on your 2017 Wisconsin income tax return. This is the amount from line 16 of your **2016** Schedule MA-A or MA-M.)

Code 12 Economic Development Tax Credit

Code 18 Business Development Credit

Code 13 Jobs Tax Credit

Code 14 Capital Investment Credit

Code 19 Electronics and Information Technology Manufacturing Zone Credit

Code 20 Difference in Federal and Wisconsin Basis of Depreciated or Amortized Assets Starting with the first taxable year beginning in 2014, adjustments are to be made over a 5-year period for the difference between the Wisconsin adjusted basis and the federal adjusted basis of assets owned on the last day of the taxable year beginning in 2013. The assets must have been depreciated or amortized for both Wisconsin and federal tax purposes. As a result of these adjustments, the Wisconsin adjusted basis and the federal adjusted basis of these assets is deemed to be equal on the first day of the taxable year beginning in 2014.

If you determined for 2014 that the combined federal adjusted basis of all depreciated and amortized assets was greater than the combined Wisconsin adjusted basis of the assets, you were required to add 20 percent of the difference to 2014, 2015, and 2016 Wisconsin income. The 20 percent added to Wisconsin income for 2014, 2015, and 2016 must also be added to income for 2017 (and for tax year 2018).

If the total federal adjusted basis of the assets was less than the total Wisconsin adjusted basis, see the instructions for line 11, Code 31, *Difference in Federal and Wisconsin Basis of Depreciated or Amortized Assets*, for the subtraction to be claimed to adjust for this difference.

Line 4 Other Additions – continued

Code 21

ABLE Accounts The owner (beneficiary) of a qualified ABLE account must include in income any amount withdrawn from a qualified ABLE account for any reason other than the payment of qualified disability expenses for the account beneficiary. Also, upon termination of an account, an addition to income is provided for any amount in the account that is returned to an account owner’s estate.

Line 6 State Income Tax Refund

Refunds of state and local income taxes are not taxable for Wisconsin. Fill in the amount of taxable refunds, credits, or offsets of state and local income taxes 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.

Unemployment Compensation Worksheet

Check only one box.

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

- 1. Fill in unemployment compensation from line 19 of federal Form 1040 (line 13 of Form 1040A or line 3 of Form 1040EZ)
2. Fill in your federal adjusted gross income from line 1 of Form 1
3. Fill in – \$18,000 if you checked box A; or -0- if you checked box B; or \$12,000 if you checked box C or D
4. Fill in taxable social security benefits, if any, from line 20b of federal Form 1040 (line 14b of Form 1040A)
5. Fill in taxable refunds, credits, or offsets, if any, from line 10 of federal Form 1040
6. Add lines 3, 4, and 5
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
8. Fill in one-half of the amount on line 7
9. Fill in the smaller amount of line 1 or line 8
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-

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 Form 1040 or 1040A. 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% long-term 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 as a capital gain 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 long-term 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

Note 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.

→ See Additions To or Subtractions From Income on page 28 for information on other items which may have to be included on line 11.

Code
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,
- 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, including amounts paid by you through payroll deductions, unless the premiums are included as wages in box 1 of your Form W-2. Premiums that are deducted pre-tax are not included in box 1 of your Form W-2 and are not eligible for the subtraction.

Line 11 Other Subtractions – continued

Medical Care Insurance – continued

Note The amount of employer-provided medical insurance that is identified on your W-2 in Box 12 with Code DD cannot be included in the subtraction for medical care insurance.

If you participate in your employer’s fringe benefit cafeteria plan and agree to a voluntary salary reduction in return for a medical care insurance benefit, you may not consider the amount of your salary reduction an amount you paid for medical care insurance. You cannot subtract premiums paid with money that has not been included in your gross income. Such programs may be known as, for example, flexible spending accounts, employee reimbursement accounts, etc. Some employers may identify these amounts on your pay stubs as Internal Revenue Code sec. 125 or as a pre-tax deduction.

Note When completing line 1 of Worksheet 1 or 2, if you purchased the insurance through an Exchange (Marketplace), the amount you paid is the amount paid after your premium was reduced for any advance payment of the premium assistance credit.

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.)

Medical Care Insurance – Worksheet 1 – Self-Employed Persons	
1. Amount you paid for medical care insurance in 2017 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. Amount of premium tax credit allowed on your 2017 federal return (line 69 of Form 1040 or line 45 of Form 1040A)	4. _____
5. Add lines 2, 3, and 4	5. _____
6. Subtract line 5 from line 1	6. _____
7. Amount of advance premium tax credit you were required to repay (line 46 of Form 1040 or line 29 of Form 1040A)	7. _____
8. Add lines 6 and 7	8. _____
9. Net earnings from a trade or business**	9. _____
10. Fill in the smaller of line 8 or 9 here and on line 11 of Form 1. This is your subtraction for medical care insurance.	10. _____
* 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 deductible part 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. If the net earnings are zero or less, fill in 0 (zero).	

Complete Worksheet 2 if you are (1) an employee or (2) a person who had no employer and were not self-employed.

Medical Care Insurance – Worksheet 2 – Others	
1. Amount you paid in 2017 for medical care insurance	1. _____
2. Amount of premium tax credit allowed on your 2017 federal return (line 69 of Form 1040 or line 45 of Form 1040A)	2. _____
3. Subtract line 2 from line 1	3. _____
4. Amount of advance premium tax credit you were required to repay (line 46 of Form 1040 or line 29 of Form 1040A)	4. _____
5. Add line 3 and line 4	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 medical care insurance. If zero or less, fill in 0 (zero)	6. _____
7. Fill in the smaller of line 5 or 6. This is your subtraction for medical care insurance	7. _____

Line 11 Other Subtractions – continued

Code
02

Long-Term Care Insurance If you paid long-term care insurance costs during 2017, 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.

“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 2017 for a policy which covers you or your spouse, complete the worksheet below to determine your subtraction.

Worksheet – Long-Term Care Insurance	
1. Amount you paid for long-term care insurance in 2017	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 <u>less</u> the amounts on lines 6 - 10 and <u>less</u> all amounts that will be included on line 11 without <u>considering</u> the subtraction for long-term care insurance. If zero or less, fill in 0 (zero)	6. _____
7. Fill in the smaller of line 5 or 6. This is your subtraction for long-term care insurance	7. _____

Code
03

Tuition and Fee Expenses You may be able to claim a subtraction for up to \$6,958 (per student) of the amount you paid during 2017 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.

CAUTION If you claimed a tuition and fees deduction on your federal return, be sure you have completed Wisconsin Schedule I. This amount is not allowed for Wisconsin purposes and must be added to your federal adjusted gross income.

The tuition and mandatory student fees must have been paid during 2017 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 or the Department of Safety and Professional Services.
- 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.

Line 11 Other Subtractions – continued

Tuition and Fee Expenses – continued

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

Tuition and mandatory student fees paid to a school which fits into one of the four categories listed on page 19 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 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 or the Department of Safety and Professional Services.

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). This limitation applies only if the owner of the account or other person who contributed to 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 \$53,160 or less, you may subtract the amount paid for tuition and mandatory student fees during 2017, but not more than \$6,958 per student.* Fill in the amount of your subtraction on line 11.
- If line 1 of Form 1 is more than \$53,160 but less than \$63,790, use the worksheet on page 21 to figure the amount of your subtraction.
- If line 1 of Form 1 is \$63,790 or more, you may not subtract any amount for tuition and fee expenses.

Married Filing Joint Return

- If line 1 of Form 1 is \$85,050 or less, you may subtract the amount paid for tuition and mandatory student fees during 2017, but not more than \$6,958 per student.* Fill in the amount of your subtraction on line 11.
- If line 1 of Form 1 is more than \$85,050 but less than \$106,310, use the worksheet on page 21 to figure the amount of your subtraction.
- If line 1 of Form 1 is \$106,310 or more, you may not subtract any amount for tuition and fee expenses.

Married Filing Separate Return

- If line 1 of Form 1 is \$42,530 or less, you may subtract the amount paid for tuition and mandatory student fees during 2017, but not more than \$6,958 per student.* Fill in the amount of your subtraction on line 11.
- If line 1 of Form 1 is more than \$42,530 but less than \$53,160, use the worksheet on page 21 to figure the amount of your subtraction.
- If line 1 of Form 1 is \$53,160 or more, you may not subtract any amount for tuition and fee expenses.

Line 11 Other Subtractions – continued

Tuition and Fee Expenses – continued

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 2017. Do not fill in more than \$6,958 per student	1. _____
2. Fill in the amount from line 1 of Form 1	2. _____
3. Fill in \$53,160 (\$85,050 if married filing joint return or \$42,530 if married filing separate return)	3. _____
4. Subtract line 3 from line 2	4. _____
5. Divide the amount on line 4 by 10,630 (21,260 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.	

Code 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). These retirement benefits are paid from the Defense Finance and Accounting Service.
- (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.

Code 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.

→ 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.

CAUTION Your retirement benefits may be subtracted only if they are based on qualified membership in one of the retirement systems listed above. Qualified membership is membership that began before January 1964 as explained above. 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.

Line 11 Other Subtractions – continued

Local and State Retirement Benefits – continued

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:

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

→ 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.

Code
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 21 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. These retirement benefits are paid from the U.S. Office of Personnel Management. Payments from the federal Thrift Savings Plan do not qualify for the subtraction.

Code
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).

Code
08

Adoption Expenses Effective for taxable years beginning in 2017, if you adopted a child for whom a final order of adoption was entered by a court in any state, or upon registration of a foreign adoption, during 2017, 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 2015, 2016, and 2017. 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.

Code
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 2016 federal tax return for a casualty loss of \$2,000. You could not claim the casualty loss for the itemized deduction credit on your 2016 Wisconsin income tax return. During 2017 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 2017 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 2016, the \$1,000 is not taxable to Wisconsin for 2017. Fill in the \$1,000 recovery on line 11.

Code
10

Wisconsin Net Operating Loss Carryforward If you had a net operating loss (NOL) in an earlier year to carry forward to 2017, 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 10 for information on how to get this publication.

Note A net operating loss carryforward may not be used unless the incurred loss was computed on a return that was filed within 4 years of the unextended due date for that return.

Line 11 Other Subtractions – continued

Code 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 Related to Native Americans*, for more information.

Code 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.

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.

CAUTION

- Do not use this subtraction when using a different federal election for Wisconsin and federal tax purposes. Instead, complete a pro forma federal return using the election chosen for Wisconsin or adjust using Schedule I. The federal adjusted gross income from this pro forma federal return or from Schedule I is entered on line 1 of Form 1. If completing a pro forma federal return, attach the pro forma federal return to your Wisconsin return instead of the return sent to the IRS.
- Do not use this subtraction for wages which are taxable in another state as well as Wisconsin. Instead, include these wages in Wisconsin income and see page 37 for how to claim a credit for net tax paid to another state.

Code 13 Farm Loss Carryover If you were not actively engaged in farming and were subject to farm loss limitations on your 2002-2013 Wisconsin income tax returns, 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 had a farm loss carryover from 2013 of \$30,000. You claimed a subtraction for \$9,000 of the carryover on your 2014 through 2016 returns. For 2017 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.

Code 14 Contributions to an Edvest or Tomorrow's Scholar College Savings Account You may be able to subtract the amount you contributed to a Wisconsin state-sponsored college savings account (Edvest or Tomorrow's Scholar) if you are the owner of the account or were authorized by the owner of the account to make contributions to the account.

For amounts rolled over in 2017, from another state's qualified sec. 529 plan to a Wisconsin account, the subtraction applies to the amount of principal rolled over. It does not apply to any investment earnings in the account.

Complete Schedule CS, *College Savings Accounts*, to determine the amount of your subtraction. Enclose Schedule CS with your Form 1.

Code 15 Distributions from Wisconsin State-Sponsored College Tuition Programs If you included earnings from a qualified college tuition program in your federal adjusted gross income, you may subtract that amount if 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.

Line 11 Other Subtractions – continued

Code
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, 2017.
- You were under age 65 on December 31, 2017.
- 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 2017, 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 10 for information on how to get this schedule.

Code
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.

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” 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.)

“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, 40% of the long-term gain on the sale of a farm asset to the related person, or 70% of the long-term gain on the sale of qualified shares in a corporation.*

Line 11 Other Subtractions – continued

Sale of Business Assets or Assets Used in Farming to a Related Person – continued

- If the amount on line 17 or 18 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 18 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) a loss is included in line 17 of Schedule WD and/or on line 8 of Schedule WD, your subtraction is equal to the amount on line 27 of Schedule WD.
- If the amount on line 18 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) a loss is included in line 17 of Schedule WD, and (3) you show a gain on line 8 of Schedule WD, your subtraction is equal to the amount on line 27 of Schedule WD less the amount on line 8 of Schedule WD.
- If the amount on line 18 of Schedule WD is a net gain and (1) that net gain includes more than one long-term capital gain and (2) a loss is included in line 17 of Schedule WD and/or on line 8 of Schedule WD, complete the worksheet below to compute your subtraction.
- If the amount on line 18 of Schedule WD is a net gain and (1) that net gain includes more than one long-term capital gain, (2) a loss is included in line 17 of Schedule WD, and (3) you show a gain on line 8 of Schedule WD, complete the worksheet below to compute your subtraction.

Worksheet for Gain on Sale of Assets to Related Person	
1. Amount from line 19 of Schedule WD	1. _____
2. Long-term capital gain on the sale of assets to related person	2. _____
3. Total long-term capital gain included in line 17 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 or gain from the sale of qualified shares in a corporation, 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. _____

* A sale of qualified shares of a corporation that is engaged in farming to a relative does not qualify for the additional 30% exclusion for the sale of assets used in farming on Wisconsin Schedule WD. Thus the amount that may be subtracted as gain on the sale of qualifying shares of stock in a corporation is 70% of the gain.

Code 18

Repayment of Income Previously Taxed If you had to repay during 2017, 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 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 44 instructions.

Code 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

Line 11 Other Subtractions – continued

Code 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.

Code 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.

Code 22 Private School Tuition A subtraction may be claimed for tuition paid in the taxable year to send your dependent child to a private school. The maximum subtraction is \$4,000 for an elementary pupil and \$10,000 for a secondary pupil. Schedule PS must be included with your Wisconsin income tax return.

Code 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 your federal Form 1040. This generally applies to a legislator with a residence 50 miles or less from the state capitol.

Code 24 ABLE Accounts A subtraction may be claimed for the amount contributed to a qualified ABLE (Achieving a Better Life Experience) account during the year. The owner (beneficiary) of an ABLE account must be a disabled person. Distributions from the account must be used to pay the qualified disability expenses of the disabled person. The total maximum subtraction that may be claimed by all contributors to the account for 2017 is \$14,000. The subtraction does not apply to rollovers or transfers from another account.

Code 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, Code 06) less the amount allowed as a subtraction (see instructions for line 11, Code 21).

Code 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, 2017, 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 on the next page 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.

Line 11 Other Subtractions – continued

Retirement Income Exclusion – continued

Retirement Income Exclusion Worksheet		
<i>(Keep for your records)</i>		
If married filing a joint return, fill in each spouse's information separately.	(A) Yourself	(B) Your Spouse
1. Taxable IRA distributions from line 15b of your federal Form 1040 or line 11b of Form 1040A	1. _____	_____
2. Taxable pension and annuity income from a qualified retirement plan 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. <ul style="list-style-type: none"> • If you were 65 years of age or older on December 31, 2017, 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, 2017, 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. _____	_____

Code 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.

Code 28 Child and Dependent Care Expenses Do you qualify for the federal credit for child and dependent care expenses for 2017? If yes, you may qualify to claim the Wisconsin subtraction for child and dependent care expenses. If married, you must file a joint return unless (1) you lived apart from your spouse during the last six months of 2017, (2) the qualifying person lived in your home more than half of 2017, and (3) you provided over half the cost of keeping up your home.

Your Wisconsin subtraction is equal to the amount on line 6 of federal Form 2441, but not more than \$3,000 if you have one qualifying person or \$6,000 if more than one qualifying person. Enclose a copy of federal Form 2441 with your Wisconsin income tax return.

Code 29 Combat Zone Related Death If you are filing a return for an individual who was on active duty in the U.S. armed forces and who died in 2017 while on active duty and the death occurred while he or she was serving in a combat zone or as a result of wounds, disease, or injury incurred while serving in the combat zone, you may subtract all income received by the individual during the year of death. Attach the certification made by the Department of Defense, DD Form 1300, *Report of Casualty*, to the return. (**Note:** For persons who died in 2017 as a result of service in a combat zone, the income subtraction also applies for 2016 if the service member did not previously file a 2016 income tax return.)

Code 30 Physician or Psychiatrist Grant To the extent included in federal adjusted gross income, any amount received by a physician or psychiatrist from the primary care and psychiatry shortage grant program under sec. 39.385, Wis. Stats., may be subtracted.

Code 31 Difference in Federal and Wisconsin Basis of Depreciated or Amortized Assets If you subtracted an amount on your 2014 Wisconsin tax return for the difference in federal and Wisconsin basis of assets as of the last day of your 2013 tax year, use this code and enter the same 20 percent amount subtracted from Wisconsin income for 2014, 2015, and 2016 on line 11. 2017 is the fourth year of the basis adjustment.

Starting with the first taxable year beginning in 2014 and for the next 4 taxable years, a subtraction is available for 20 percent of the difference between the Wisconsin adjusted basis and the federal adjusted basis of assets owned on the last day of the taxable year beginning in 2013. This is December 31, 2013, for persons who file their return on a calendar-year basis. The assets must have been depreciated or amortized for both Wisconsin and federal tax purposes.

If you determined for 2014 that the combined Wisconsin adjusted basis of all depreciated and amortized assets was greater than the combined federal adjusted basis of the assets on the last day of your 2013 tax year, you could subtract 20 percent of the difference from your 2014, 2015, and 2016 Wisconsin income. This same 20 percent amount may be subtracted for 2017.

Line 11 Other Subtractions – continued

Difference in Federal and Wisconsin Basis of Depreciated or Amortized Assets – continued

As a result of this subtraction, your Wisconsin adjusted basis of all depreciated or amortized assets on the first day of your taxable year beginning in 2014 (January 1, 2014, for calendar-year filers) is the same as the federal adjusted basis.

Note: If the total Wisconsin adjusted basis was less than the total federal adjusted basis, see the instructions for line 4, Code 20, *Difference in Federal and Wisconsin Basis of Depreciated or Amortized Assets*, for an addition required to adjust for this difference.

Code
32

Olympic, Paralympic, and Special Olympic medals and United States Olympic Committee and Special Olympic Board of Directors prize money Persons who win medals at the Olympic and Paralympic Games generally exclude the value of such medals and the amount of prize money received from the U.S. Olympic Committee from federal income. Because the starting point for computing Wisconsin taxable income is federal adjusted gross income (FAGI), the amount that is excluded from federal income is automatically excluded from Wisconsin income and no additional subtraction is allowed for Wisconsin.

There are two situations where a Wisconsin subtraction may be claimed for the value of medals and any prize money. In these situations, the value of medals and any prize money would have been included in FAGI and a Wisconsin subtraction is allowed.

- Persons with FAGI over \$1,000,000 (\$500,000 if married filing a separate return) must include the value of medals and any prize money in federal income. Such persons may claim the Wisconsin subtraction for the value of medals and any prize money from the U.S. Olympic Committee.
- Persons who participate in the Special Olympics may claim a subtraction for the value of medals and any prize money received from the Special Olympics Board of Directors.

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.

Note

If an adjustment listed on Schedule 2K-1, 3K-1, or 5K-1 is due to a difference between federal and Wisconsin law, such as bonus depreciation, this amount should be adjusted on Wisconsin Schedule I.

Code
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 tax-option (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. This includes any limitation when federal itemized deductions are reduced due to federal adjusted gross income limits.

New

A copy of the Schedule 5K-1 is required when making an adjustment. Submit a copy of your Schedule 5K-1 by using one of the following methods:

1. Attach as a PDF to your electronically filed return
2. Submit with Form W-RA
 - a. Electronically submitted on the department's website at <https://tap.revenue.wi.gov/WRA/> /
 - b. Attached to Form W-RA and mailed to the address listed on the form
3. If you are filing a paper return, include a copy of Schedule 5K-1 with your return.

Note: If you are a shareholder of more than one tax-option (S) corporation and have adjustments from more than one entity, list each entity adjustment separately. For example, if you have a \$1,000 subtraction from tax-option (S) corporation A and a \$5,000 subtraction from tax-option (S) corporation B, enter two separate subtractions on line 11 with Code 51.

For more information, get Publication 102, *Wisconsin Tax Treatment of Tax-Option (S) Corporations and Their Shareholders*. See page 10 for information on how to get this publication.

Code
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.

Line 11 (line 4) Additions to or Subtractions from Income – continued

Your Share of Partnership, Limited Liability Company, Trust, or Estate Adjustments – continued

New

A copy of the Schedule 2K-1 or 3K-1 is required when making an adjustment. Submit a copy of your Schedule 2K-1 or 3K-1 by using one of the following methods:

1. Attach as a PDF to your electronically filed return
2. Submit with Form W-RA
 - a. Electronically submitted on the department's website at <https://tap.revenue.wi.gov/WRA/>
 - b. Attached to Form W-RA and mailed to the address listed on the form
3. If you are filing a paper return, include a copy of Schedule 2K-1 or 3K-1 with your return

Note: If you are a partner or member of more than one partnership or LLC treated as a partnership and have adjustments from more than one entity, list each entity adjustment separately. For example, if you have a \$1,000 addition from partnership A and a \$5,000 addition from partnership B, enter two separate additions on line 4 with Code 52.

**Code
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 in a taxable year beginning after December 31, 2013, which may be depreciated or amortized (such as buildings and leaseholds), and the federal basis was greater or less than the Wisconsin basis at the time you acquired the property.
- (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.
- (3) You sold (or otherwise disposed of) property where the federal basis is greater than the Wisconsin basis due to a previous gain on the sale of an asset being deferred because gain was invested in a "qualified new business venture" or a "qualified Wisconsin business." See Schedule T, *Transitional Adjustments*, and Schedule QI, *Sale of Investment in a Qualified Wisconsin Business*.

Compute the amount of any addition or subtraction due to a difference in basis on Wisconsin Schedule T. Enclose the completed Schedule T with your Form 1.

Exception Do not use Code 53 for the following situations.

- If the difference in basis is due to the difference in the federal and Wisconsin definition of the Internal Revenue Code (for example, Wisconsin did not allow bonus depreciation for tax year 2016), use Schedule I to adjust for the difference in depreciation for each year there is a difference in depreciation due to the difference in basis.
- If the difference in basis is due to using a different federal election for Wisconsin, (for example, electing to claim a different amount of sec. 179 expense), use Schedule I to adjust for the difference in depreciation as a result of the difference in federal and Wisconsin basis, or submit a pro forma federal return based on the election chosen for Wisconsin.

**Code
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.

**Code
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 separate maintenance during 2017, 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 2017*. See page 10 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 55. Use the amount on line 14 to find the standard deduction for your filing status. 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 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.

Line 15 Standard Deduction – continued

Standard Deduction Worksheet for Dependents

1. Earned income* included in line 14 of Form 1	1.	.00
2. Addition amount	2.	350.00
3. Add lines 1 and 2. If total is less than \$1,050, fill in \$1,050	3.	.00
4. Using the amount on line 14 of Form 1, fill in the standard deduction for your filing status from table, page 55	4.	.00
5. Fill in the SMALLER of line 3 or 4 here and on line 15 of Form 1	5.	.00

* **Earned income** includes wages, salaries, tips, professional fees, and any other compensation received for 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. Add lines a and b and fill in on line 17c.

Line 17a

If you filed:

- Federal Form 1040 or 1040A, your number of exemptions is found on line 6d of your federal return.
- Federal Form 1040EZ, your number of exemptions is:
 - 0 – If you are single and you checked the “You” box on line 5 of your federal return, or if you are married filing jointly and you checked both the “You” and “Spouse” boxes on 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 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, 2017, 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 48-53. 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 line 18 is \$100,000 or more, use the Tax Computation Worksheet on page 54 to compute your tax.

Line 20 Itemized Deduction Credit

If the total of certain federal itemized deductions exceeds your Wisconsin standard deduction, you may be able to 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** on the next page).

Note

When completing Schedule 1, if your federal itemized deductions were limited due to income level, use the allowable deductions after the limitation is applied. See the worksheet on page 31 for computing the limited itemized deductions. If you owe federal alternative minimum tax (line 45 of Form 1040), you do not have to limit your federal itemized deductions when computing the Wisconsin itemized deduction credit.

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.

Line 20 Itemized Deduction Credit – continued

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. If this applies to you, complete the worksheet below to figure the amount which you are allowed, if any, for purposes of the itemized deduction credit.
- 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.
 - mortgage insurance premiums treated as interest. (If extended by Congress)

(continued on page 32)

Worksheet for Limited Itemized Deductions	
(Note: If you are filing Wisconsin Schedule I, the federal limitation is based on the federal adjusted gross income under the provisions of the Internal Revenue Code that are in effect for Wisconsin.)	
1. Amount from line 3 of the federal Itemized Deductions Worksheet	1. _____
2. Amount from line 9 of the federal Itemized Deductions Worksheet	2. _____
3. Subtract line 2 from line 1	3. _____
4. Divide line 3 by line 1. Carry the decimal to 4 places	4. _____
<u>Interest Expense Limitations</u>	
5. Fill in the total of lines 10-12 of federal Schedule A, but do not include interest paid to purchase a second home located outside Wisconsin or a residence that is a boat*	5. _____
6. Multiply line 5 by the decimal amount on line 4	6. _____
7. Fill in the amount of investment interest from line 14 of federal Schedule A, but do not include interest paid to purchase or hold U.S. government securities*	7. _____
8. Add lines 6 and 7. Fill in here and on line 2 of the Wisconsin itemized deduction credit schedule	8. _____
* Do not include federal interest passed through from a tax-option (S) corporation that was claimed as a subtraction from income.	
<u>Gifts to Charity Limitation</u>	
9. Amount from line 19 of federal Schedule A** Do not include gifts to charity passed through from a tax-option (S) corporation that were claimed as a subtraction from income	9. _____
10. Multiply line 9 by the decimal on line 4. Fill in here and on line 3 of the Wisconsin itemized deduction credit schedule	10. _____
** Use the amount of gifts to charity that would be allowed on Schedule A under the Internal Revenue Code in effect for Wisconsin. See Part II of Wisconsin Schedule I.	

Worksheet for Medical Care Insurance and Long-Term Care Insurance Allowable for the Itemized Deduction Credit	
1. Amount of medical care insurance (MCI) included in line 1 of federal Schedule A. If none, skip lines 1-5 and go to line 6	1. _____
2. Total medical expenses from line 1 of federal Schedule A	2. _____
3. Divide the amount on line 1 by the amount on line 2. Carry the decimal to 4 places. This is your MCI ratio	3. _____
4. Fill in the amount from line 4 of federal Schedule A	4. _____
5. Multiply line 4 by the decimal on line 3	5. _____
6. Long-term care (LTCI) included in line 1 of federal Schedule A. If none, skip lines 7 and 8 and go to line 9	6. _____
7. Divide the amount on line 6 by the amount on line 2. Carry the decimal to 4 places. This is your LTCI ratio	7. _____
8. Multiply line 4 by the decimal amount on line 7	8. _____
9. Add lines 5 and 8	9. _____
10. Subtract line 9 from line 4. If zero or less, enter 0 (zero)	10. _____
11. MCI subtracted on line 11 of Form 1. If none, skip to line 13	11. _____
12. Subtract line 11 from line 5. If zero or less, enter 0 (zero)	12. _____
13. LTCI subtracted on line 11 of Form 1. If none, skip to line 15	13. _____
14. Subtract line 13 from line 8. If zero or less, enter 0 (zero)	14. _____
15. Add lines 10, 12 and 14. This is the amount that may be used as medical expenses for the itemized deduction credit on line 1 of Schedule 1	15. _____

Line 20 Itemized Deduction Credit – continued

- 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 2017, and
- The military pay was for services performed **while stationed outside the United States**.

→ 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 Code 20 on page 26 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 2017 for living quarters used as your primary residence OR you paid property taxes during 2017 on your home. You are eligible for a credit whether or not you claim homestead credit on line 45.

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 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 a married couple) 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 2017 Fill in on the appropriate line(s) the total rent that you paid in 2017 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. (**Note:** 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 2017 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 2017. For example, if you and two other persons rented an apartment and paid a total rent of \$6,000 in 2017, and you each paid \$2,000 of the rent, each could claim a credit based on \$2,000 of rent.

Line 22a How to Figure the Renter's School Property Tax Credit – continued

Step 2 Refer to the Renter's School Property Tax Credit Table below to figure your credit. If heat was included in your rent, use Column 1 of the table. If heat was not included, 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 following worksheet.

Renter's Worksheet			
(Complete only if Exception described above applies)			
1. Credit for rent with heat included (from Column 1 of Table below)	1.		
2. Credit for rent with heat not included (from Column 2 of Table below)	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).

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			Col. 1	Col. 2			Col. 1	Col. 2			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
1,000	1,100	25	32	4,500	4,600	109	137	8,000	8,100	193	242	11,500	11,600	277	300
1,100	1,200	28	35	4,600	4,700	112	140	8,100	8,200	196	245	11,600	11,700	280	300
1,200	1,300	30	38	4,700	4,800	114	143	8,200	8,300	198	248	11,700	11,800	282	300
1,300	1,400	32	41	4,800	4,900	116	146	8,300	8,400	200	251	11,800	11,900	284	300
1,400	1,500	35	44	4,900	5,000	119	149	8,400	8,500	203	254	11,900	12,000	287	300
1,500	1,600	37	47	5,000	5,100	121	152	8,500	8,600	205	257	12,000	12,100	289	300
1,600	1,700	40	50	5,100	5,200	124	155	8,600	8,700	208	260	12,100	12,200	292	300
1,700	1,800	42	53	5,200	5,300	126	158	8,700	8,800	210	263	12,200	12,300	294	300
1,800	1,900	44	56	5,300	5,400	128	161	8,800	8,900	212	266	12,300	12,400	296	300
1,900	2,000	47	59	5,400	5,500	131	164	8,900	9,000	215	269	12,400	12,500	299	300
2,000	2,100	49	62	5,500	5,600	133	167	9,000	9,100	217	272	12,500 or more		300	300
2,100	2,200	52	65	5,600	5,700	136	170	9,100	9,200	220	275				
2,200	2,300	54	68	5,700	5,800	138	173	9,200	9,300	222	278				
2,300	2,400	56	71	5,800	5,900	140	176	9,300	9,400	224	281				
2,400	2,500	59	74	5,900	6,000	143	179	9,400	9,500	227	284				
2,500	2,600	61	77	6,000	6,100	145	182	9,500	9,600	229	287				
2,600	2,700	64	80	6,100	6,200	148	185	9,600	9,700	232	290				
2,700	2,800	66	83	6,200	6,300	150	188	9,700	9,800	234	293				
2,800	2,900	68	86	6,300	6,400	152	191	9,800	9,900	236	296				
2,900	3,000	71	89	6,400	6,500	155	194	9,900	10,000	239	299				
3,000	3,100	73	92	6,500	6,600	157	197	10,000	10,100	241	300				
3,100	3,200	76	95	6,600	6,700	160	200	10,100	10,200	244	300				
3,200	3,300	78	98	6,700	6,800	162	203	10,200	10,300	246	300				
3,300	3,400	80	101	6,800	6,900	164	206	10,300	10,400	248	300				
3,400	3,500	83	104	6,900	7,000	167	209	10,400	10,500	251	300				

***Caution** The credit allowed certain persons may be less than the amount indicated. See "Special Cases" on page 32.

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

Step 1 Property Taxes Paid on Home in 2017 Fill in the amount of property taxes that you *paid* in 2017 on your home. Do **not** include:

- Charges for special assessments, delinquent interest, or services that may be included on your tax bill (such as trash removal, recycling fee, or a water bill).
- Property taxes 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 2017.

Property taxes are further limited as follows:

- If you bought or sold your home during 2017, the property taxes of the seller and buyer are the taxes set forth for each in the closing agreement made at the sale or purchase. If the closing agreement does not divide the property taxes between the seller and buyer, divide them on the basis of the number of months each owned the home.
- If you owned a mobile home during 2017, property taxes include the municipal permit fees paid to your municipality and/or the personal property taxes paid on your mobile home. (Payments for space rental for parking a mobile home or manufactured home should be filled in as rent on line 22a.)
- 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.

CAUTION Property taxes paid during 2017 must be reduced by any amounts received as a refund of such taxes. For example, a taxpayer claimed farmland preservation credit on Schedule FC (which is considered a refund of property taxes) on his or her 2016 Wisconsin return. The taxpayer received a farmland preservation credit in 2017 of \$600 that was based on 2016 property taxes accrued of \$6,000. The 2016 property taxes were paid in 2017 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 2017 are \$5,400 (\$6,000 less \$600 farmland preservation credit). Of this amount, \$540 (10% of \$5,400) is used to compute the 2017 school property tax credit.

Homeowner's School Property Tax Credit Table*

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

*Caution The credit allowed certain persons may be less than the amount indicated. See "Special Cases" on page 32.

Line 22b How to Figure the Homeowner's School Property Tax Credit – continued

Step 2 Use the Homeowner's School Property Tax Credit Table on page 34 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).

Line 23 Working Families Tax Credit

If you are married filing a separate return, are under age 65, and your income on line 14 of Form 1 is less than \$10,000, 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.

- 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 23.
- If the amount on line 14 of Form 1 is more than \$9,000 but less than \$10,000, use the worksheet at right to compute your working families tax credit.
- If the amount on line 14 of Form 1 is \$10,000 or more, leave line 23 blank. You do not qualify for the credit.

Working Families Tax Credit Worksheet	
Do not complete this worksheet if:	
<ul style="list-style-type: none"> • Line 14 of your Form 1 is \$9,000 or less. • Line 14 of your Form 1 is \$10,000 or more. • 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 22 of Form 1 plus the total of the first five credits listed in the line 24 instructions	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	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 23 of Form 1	8. _____

Line 24 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. Enclose Schedule CF for each credit for which you claim a carryforward of unused credit. Fill in the amount from line 11 of Schedule CR on line 24. See page 10 for information on obtaining Schedule CR.

- **Postsecondary Education Credit Carryforward** (Schedule CF)
- **Water Consumption Credit Carryforward** (Schedule CF)
- **Biodiesel Fuel Production Credit Carryforward** (Schedule CF)
- **Health Insurance Risk-Sharing Plan Assessments Credit Carryforward** (Schedule CF).
- **Veteran Employment Credit Carryforward** (Schedule CF).
- **Film Production Company Investment Credit Carryforward** (Schedule CF).
- **Schedule CM – Community Rehabilitation Program Credit** The community rehabilitation program credit is available to persons who enter into a contract with a community rehabilitation program to have the program perform work for the entity. Complete Schedule CM.
- **Research Facilities Credit Carryforward** (Schedule CF).

Line 27 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 on page 36 to see if you must complete Schedule MT.

If line 10 of the worksheet is more than the amount on Form 1, line 26, 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 26, do not fill in Schedule MT.

Line 27 *Alternative Minimum Tax – continued*

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

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 \$249,450, 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 \$84,500 (\$42,250 if married filing separately; \$54,300 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 \$160,900 (\$80,450 if married filing separately; \$120,700 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 29 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 2555-EZ to claim an exclusion of foreign earned income or Form 4563 to claim an exclusion of income from sources in U.S. possessions.

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 (as reported as an adjustment to income 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 of 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 30 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 (DOC) or Wisconsin Economic Development Corporation (WEDC) approval or certification, with Form 1. Enclose Schedule CF for each credit for which you claim a carryforward of unused credit. Fill in the amount from line 35 of Schedule CR on line 30. See page 10 for information on obtaining Schedule CR.

- **Schedule HR – Supplement to Federal Historic Rehabilitation Credit** The supplement to the federal historic rehabilitation credit is available for rehabilitating certified historic structures used for business purposes. Complete Schedule HR.
- **Schedule MA-A or MA-M – Manufacturing and Agriculture Credit** The manufacturing and agriculture credit is based on the production gross receipts of a business less certain expenses. Complete Schedule MA-A or MA-M.
- **Schedule HR – State Historic Rehabilitation Credit** An individual who has received certification or approval of a project for rehabilitating a personal residence from the State Historical Society of Wisconsin may be eligible for the credit. Complete Schedule HR.
- **Schedule R – Research Credit** The research credit is available for increasing research activities in Wisconsin. This includes credits related to internal combustion engines and certain energy efficient products. Complete Schedule R.
- **Film Production Services Credit Carryforward – Nonrefundable portion** (Schedule CF)
- **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 2006-2016 returns, complete Schedule MS to determine the amount of carryover credit you may claim for 2017.
- **Schedule MI – Manufacturing Investment Credit** Persons certified by the DOC 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.
- **Dairy and Livestock Farm Investment Credit Carryforward** (Schedule CF).
- **Ethanol and Biodiesel Fuel Pump Credit Carryforward** (Schedule CF).
- **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 DC – Capital Investment Credit** The capital investment credit is available for businesses certified for tax benefits in a development opportunity zone, agricultural development zone, or airport development zone. Complete Part II of Schedule DC.
- **Opportunity Zone Investment Credit Carryforward**
- **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 WEDC and authorized to claim the credit. See Schedule ED.
- **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 WEDC. Complete Schedule VC.
- **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 WEDC that the fund manager invests in a certified business. Complete Schedule VC.
- **Electronic Medical Records Credit Carryforward** (Schedule CF).
- **Internet Equipment Credit Carryforward** (Schedule CF).

Line 31 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 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 31. Be sure to enter in the brackets on line 31 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 states’ returns.

Line 31 Credit for Net Tax Paid to Another State – continued

CAUTION Credit cannot be claimed for taxes paid to **Illinois, Indiana, Kentucky, or Michigan** on earned 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 34 Sales and Use Tax Due on Out-of-State Purchases

Did you make any taxable purchases from out-of-state firms in 2017 on which sales and use tax was not charged? If yes, you must report Wisconsin sales and use tax on these purchases on line 34 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 below to determine whether you are liable for Wisconsin sales and use tax.



If you do not include an amount on line 34, place a checkmark in the space provided to certify that you do not owe any sales or use tax. Only returns certified as “no use tax due” will be recognized as filing a sales/use tax return.

Worksheet for Computing Wisconsin Sales and Use Tax	
1. Total purchases subject to Wisconsin sales and use tax (i.e., purchases on which no sales and use tax was charged by the seller)	\$ _____
2. Sales and use tax rate (see rate chart)	x _____ %
3. Amount of sales and use tax due for 2017 (line 1 multiplied by tax rate on line 2). Round this amount to the nearest dollar and fill in on line 34 of Form 1	\$ _____

Sales and Use Tax Rate Chart
In all Wisconsin counties except those shown in a through d below, the tax rate was 5.5% for all of 2017.
a. If storage, use, or consumption in 2017 was in one of the following counties, the tax rate was 5.6%: Milwaukee Ozaukee Washington
b. If storage, use, or consumption in 2017 was in one of the following counties, the tax rate was 5.1%: Racine Waukesha
c. If storage, use, or consumption in 2017 was in the following county, the tax rate was 5% from January 1, 2017, through March 31, 2017, and 5.5% thereafter: Kewaunee
d. If storage, use, or consumption in 2017 was in one of the following counties, the tax rate was 5%: Brown Manitowoc Outagamie Calumet Menominee Winnebago

Line 35 Donations

You may designate amounts as a donation to one or more of the programs listed on lines 35a through 35h. Your donation will either reduce your refund or be added to tax due. Add the amounts on lines 35a through 35h and fill in the total on line 35i.

Line 35a 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 35a.

Line 35 Donations – continued

Line 35b Cancer Research Donation Your cancer research donation will be divided equally between the Medical College of Wisconsin, Inc., and the University of Wisconsin Carbone Cancer Center for cancer research projects. Fill in the amount you want to donate on line 35b.

Line 35c 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 35c.

Line 35d Multiple Sclerosis Donation Donations will be forwarded to the National Multiple Sclerosis Society to be distributed to entities located in Wisconsin that operate health-related programs for people in Wisconsin with multiple sclerosis. Fill in the amount you want to donate on line 35d.

Line 35e 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 35e.

Line 35f Second Harvest/Feeding America Your donation to the food banks supports efforts to feed the hungry and will be divided as follows: 65% to Feeding America Eastern Wisconsin (located in Milwaukee); 20% to Second Harvest Foodbank of Southern Wisconsin (located in Madison); and 15% to Feed My People (located in Eau Claire). The food banks provide food to food pantries, meal programs, shelters, and soup kitchens throughout the state. Fill in the amount you want to donate on line 35f.

Line 35g Red Cross Wisconsin Disaster Relief You may donate an amount to the American Red Cross for its Wisconsin Disaster Relief Fund. Fill in the amount you want to donate on line 35g.

Line 35h Special Olympics Wisconsin You may donate an amount to Special Olympics Wisconsin, Inc. Fill in the amount you want to donate on line 35h.

Amended return only – Fill in the amount of your donations from your original return. If you did not make a donation on your original return, but now wish to, or if you want to increase your donation, fill in the new amount on the appropriate line(s). If you want to decrease the amount of your donation, you may only fill in a smaller amount if you file an amended return by October 15, 2019, or if your original return was filed after April 17, 2018, within 18 months of the date your return was filed.

Line 36 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 59 of federal Form 1040). Do not include any amount from line 8 of federal Form 5329.
- Total tax due from lines 4, 17, 25, 33, 41, 49, 51, and 55 of federal Form 5329 (include only if the tax due on this form was paid separately and is not included on line 59 of 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 on line 62 of federal Form 1040).
- Tax on Archer MSA distributions (line 9b of federal Form 8853).
- Tax on health savings account distributions (line 17b of federal Form 8889).

If you were subject to any of the above federal taxes for 2017, fill in the total of such taxes in the space provided on line 36. Multiply the amount filled in by .33 (33%) and fill in the result on line 36.

➔ 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, Codes 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 37 Other Penalties

If you are subject to a penalty for selling business or farming assets purchased from a related person or inconsistent estate basis reporting, fill in the amount of the penalty on line 37. See below for further information.

- **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 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). Visit any Department of Revenue office or contact the department's Customer Service Bureau at (608) 266-2486 for information on how to compute the penalty.
- **Penalty for underpayment of taxes due to inconsistent estate basis reporting** An inconsistent estate basis reporting occurs if the property basis claimed on a Wisconsin tax return exceeds the property basis determined for federal estate tax purposes. The penalty is equal to 20% of the portion of any underpayment of taxes due to the inconsistent estate basis reporting.

Line 40 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 40. Enclose readable copies of your withholding statements with Form 1. (See Assembling Your Return on page 6.)

→ Wisconsin tax withheld is shown in Box 17 of Form W-2 or Box 12 of Form 1099-R, but only if Wisconsin is the state identified in Box 15 of Form W-2 or Box 13 of Form 1099-R.

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 41 2017 Wisconsin Estimated Tax Payments and Amount Applied From 2016 Return

Fill in any payments you made on your estimated Wisconsin income tax (Form 1-ES) for 2017. Include any overpayment from your 2016 return that you were allowed as credit to your 2017 Wisconsin estimated tax.

Note

Check Your Estimated Tax Payments Before filling in line 41, check the amount of your estimated tax payments on the department's website at revenue.wi.gov/Pages/apps/taxpaymentinquiry.aspx. Processing of your return will be delayed if there is a difference between the amount of estimated tax payments you claim and the amount the department has on record.

Line 41 2017 Wisconsin Estimated Tax Payments and Amount Applied from 2016 Return – continued

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 2016 returns that you and your spouse were allowed as credit to 2017 Wisconsin estimated tax.

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 2017.

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 2017 and the name(s) and social security number(s) under which you made them.

Line 42 Earned Income Credit

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

If you recklessly or fraudulently claim a false credit, you may be ineligible to claim this credit or any refundable for up to 10 years and could also owe a penalty.

To claim the Wisconsin earned income credit, complete the following steps and fill in the required information in the spaces provided on line 42.

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 66a of federal Form 1040 or line 42a 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	11%
3 or more	34%

Step 4 Multiply the amount of your federal credit (Step 2) by the percentage determined in Step 3. Fill in the result on line 42. This is your Wisconsin earned income credit.

Note Enclosures With Your Return You must enclose a copy of your completed federal Schedule EIC with Form 1. If you used a paid preparer to complete your federal return, also enclose federal Form 8867. Failure to provide this information may delay your refund.

→ 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 42. Write “EIC” in the space to the right of line 42. Complete your return through line 47 of Form 1. Enclose a copy of your federal return (Form 1040A or Form 1040) with your Form 1.

Line 43 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 43a of Form 1 the amount from line 17 of your Schedule FC. Fill in on line 43b of Form 1 the amount from line 13 of Schedule FC-A.

Note: For a description of the farmland preservation credit program, see the Special Instructions on page 9. You cannot claim farmland preservation credit if you (or your spouse, if married) claim the veterans and surviving spouses property tax credit or homestead credit.

Line 44 Repayment Credit

If you had to repay during 2017, 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 2017.
- (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 44 of Form 1. Enclose a statement showing how you computed your credit.

Line 45 Homestead Credit

If you are claiming homestead credit, attach Schedule H or H-EZ to your Form 1. Fill in on line 45 the amount from line 19 of your Schedule H or line 14 of Schedule H-EZ.

→ To see if you qualify for homestead credit, refer to the Special Instructions on page 8. You cannot claim homestead credit if you (or your spouse, if married) claim the veterans and surviving spouses property tax credit or farmland preservation credit.

Line 46 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.)

Note If you recklessly or fraudulently claim a false credit, you may be ineligible to claim this credit and any other refundable credit for up to 10 years and could also owe a penalty.

An “eligible unremarried surviving spouse” means an unremarried surviving spouse of an individual who:

- Served on active duty in the U.S. armed forces or in forces incorporated as part of the U.S. armed forces or in the National Guard or a reserve component of 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, and
- Met one of the following conditions:
 1. Died while on active duty and while a resident of Wisconsin,
 2. Was a resident of Wisconsin at the time of his or her death and had either a service-connected disability rating of 100% under 38 USC 1114 or 1134 or a 100% disability rating based on individual unemployability,
 3. In the case of an individual who served in the National Guard or a reserve component, while a resident of Wisconsin died in the line of duty while on active or inactive duty for training purposes, or
 4. Was a resident of Wisconsin at the time of his or her death and following the individual’s death, his or her spouse began to receive, and continues to receive, dependency and indemnity compensation, as defined in 38 USC 101(14).

The unremarried surviving spouse must be certified by the Wisconsin Department of Veterans Affairs.

“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.

Line 46 Eligible Veterans and Surviving Spouses Property Tax Credit – continued

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

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

Worksheet If Property Tax Bill Shows More Than 1 Acre of Land	
1. Assessed value of land (from tax bill)	1. _____
2. Number of acres of land	2. _____
3. Divide line 1 by line 2	3. _____
4. Assessed value of principal 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. _____

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. (See **Exceptions** below.)

Exceptions

- *Married filing a joint return* If property is owned by an eligible veteran and 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 (subject to the 1-acre limitation).
- *Married filing a separate return* If property is owned by an eligible veteran and 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 (subject to the 1-acre limitation).

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.

If you did not own your principal dwelling but were required to pay the property taxes as rent, you may claim the credit based on the property taxes paid during the year if all of the following are met:

- The rental unit must be the principal dwelling of the eligible veteran or surviving spouse,
- The principal dwelling must be located in Wisconsin,
- The eligible veteran or surviving spouse is required to pay the property taxes under the rental agreement or other written agreement entered into with the landlord, and
- The eligible veteran or surviving spouse must pay the property taxes directly to the municipality.

A copy of the agreement with the landlord and proof of payment to the municipality must be included with the Wisconsin income tax return.

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 2017 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 dva.wisconsin.gov. You may submit these forms and supporting documents to your county veterans service officer or

Line 46 *Eligible Veterans and Surviving Spouses Property Tax Credit – continued*

mail them to: Wisconsin Department of Veterans Affairs, Attn: Veterans Property Tax Credit, 201 West Washington Ave., PO Box 7843, Madison WI 53707-7843. The WDVA will send you a certification of your eligibility.

→ You do not have to obtain certification from the WDVA for 2017 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.

Enclosures Enclose a copy of your property tax bill, proof of payment made in 2017, and the certification, if required, received from the WDVA with your return.

Line 47 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 approval or certification from the Wisconsin Economic Development Corporation (WEDC).** Fill in the amount from line 40 of Schedule CR on line 47.

- **Schedule EC – Enterprise zone jobs credit** The enterprise zone jobs credit is available to persons doing business in an enterprise zone. The WEDC must certify the business as eligible for the credit and determine the amount of credit. See Schedule EC.
- **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 WEDC. See Schedule JT.
- **Schedule BD – Business development credit** The credit is available based on wages paid to an eligible employee, training costs, and personal and real property investment. The credit is available to taxpayers who are certified by the WEDC. See Schedule BD.
- **Electronics and Information Technology Manufacturing Zone Credit** The credit is based on payroll and capital expenditures in the zone. The credit is available to taxpayers who are certified by the WEDC. See Schedule CR.

Line 48 Amounts Previously Paid

Amended return only – Complete this line only if this is an amended 2017 Form 1. Fill in the amount of tax you paid with your original Form 1 plus any additional amounts paid after it was filed.

If you did not pay the full amount shown on your original Form 1, fill in only the portion that you actually paid. Also, include any additional tax that may have resulted if your original return was changed or audited. This includes additional tax paid with a previously filed 2017 amended return and additional tax paid as a result of a department adjustment to your return. Do not include payments of interest or penalties.

Line 50 Amounts Previously Refunded

Amended return only – Complete this line only if this is an amended 2017 Form 1. Fill in the refund from your original 2017 return (not including the amount applied to your 2018 estimated tax). This is generally the amount from line 53 of Form 1.

If your refund was reduced because you owed underpayment interest or any penalties, fill in the amount of your refund before the reduction for underpayment interest or penalties. If your 2017 return was adjusted by the department, fill in the refund shown on the adjustment notice you received. If the adjustment notice shows a tax due rather than a refund, complete line 48 instead of line 50.

Line 51 Subtraction

If line 50 is less than line 49, subtract line 50 from line 49 and fill in the result on line 51. If line 50 is more than line 49, subtract line 49 from line 50 and fill in the result on line 51 as a negative number by placing a minus sign (–) in front of the number.

Line 52 Amount You Overpaid

If line 39 is less than line 51, subtract line 39 from line 51. Fill in the result on line 52. If line 51 is a negative number, do not complete line 52.

→ 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. The department may not issue a refund before March 1 unless both the individual and the individual's employer have filed all required returns and forms with the department for the taxable year for which the refund was claimed.

Note: If you are divorced, see item 7 on page 6. You may need to enclose a copy of your divorce decree with your return.

The amount on line 53 cannot be more than the amount on line 52 less the amount applied to your estimated tax on line 54.

Amended return only – We will figure interest and include it in your refund check. Interest is at a rate of 3% per year from the due date of your 2017 return. However, interest is not allowed on (1) a refund issued within 90 days of the due date of the return or within 90 days of the date the return was filed, whichever is later, (2) a refund due to an increase in homestead credit, enterprise zone jobs credit, jobs tax credit, business development credit, and electronics and information technology manufacturing zone credit, or (3) any portion of the refund that is applied to 2018 estimated tax.

Line 54 Amount Applied to 2018 Estimated Tax

Fill in on line 54 the amount, if any, of the overpayment on line 52 you want applied to your 2018 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.

Amended return only – Generally, the amount filled in on line 54 must be the same as the amount shown on line 54 of your original Form 1 (or as adjusted by the department). However, if you file your amended return by January 15, 2019, you may increase or decrease the amount to be applied to your 2018 estimated tax.

Line 55 Amount You Owe

If line 51 is less than line 39, complete line 55 to determine the amount you owe.

Amended return only – If the total of the amounts on line 39 and line 54 is greater than line 51, you owe additional tax. Subtract line 51 from the total of lines 39 and 54. **CAUTION** If line 51 is a negative number because line 50 exceeds line 49, treat the amount on line 51 as a positive number and add (rather than subtract) line 51 to lines 39 and 54. Interest on the additional tax due is 12% per year from the due date of your 2017 return. Figure the interest on the additional tax you owe. In the area below line 55, write in the amount of interest. Label it "interest charge."

Note If the amount you owe with your return is \$500 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 2018 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 website at <https://tap.revenue.wi.gov/pay>. This is a free service.

To pay by check or money order Make your check or money order payable to the Wisconsin Department of Revenue. 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.

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 on the next page 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 paper 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).

Line 55 Amount You Owe – continued

Official Payments Corporation
 1-800-2PAY-TAX (1-800-272-9829)
 1-866-621-4109 (Customer Service)
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 Form A-771, *Request a Payment Plan*, go to the Department of Revenue website at revenue.wi.gov/DORForms/a-771.pdf. To file an installment agreement request electronically, go to revenue.wi.gov/Pages/HTML/payplan.aspx.

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 8.

Underpayment interest applies if:

- Line 55 is at least \$500 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 33 minus the amounts on lines 42 through 47.

Exceptions You will not owe underpayment interest if your 2016 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 2016 and you were a Wisconsin resident for all of 2016, or
2. The amounts on lines 40 and 41 of your 2017 return are at least as much as the tax shown on your 2016 return. Your estimated tax payments for 2017 must have been made on time and for the required amount. This does not apply if you did not file a 2016 return.

The tax shown on your 2016 return is the amount on line 33 minus the amounts on lines 42 through 47.

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 to compute underpayment interest. See Schedule U, *Underpayment of Estimated Tax by Individuals and Fiduciaries*, and its instructions for further information and the exception codes.

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, 2018. Qualified farmers and fishers must fill in exception code “04” 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.

Line 56 Underpayment Interest – continued

Amended return only – If you were subject to underpayment interest on your original return and you are now changing the amount of such interest, enclose a corrected Schedule U with Form 1. Fill in the appropriate exception code in the brackets on line 56 only 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 Schedule U instructions for the exception codes. Figure the difference between the amount of underpayment interest as reported on your original return (or as assessed by the department) and the amount of underpayment interest shown on your corrected Schedule U. Fill in the difference on line 56. If the amount of underpayment interest is reduced, put a minus sign (-) in front of the amount on line 56.

If line 52 of Form 1 shows an overpayment and you are reducing the amount of underpayment interest, add the amount on line 56 to the amount on line 52 of Form 1. Adjust lines 53 and 54 accordingly.

If line 55 of Form 1 shows an amount due and you are increasing the amount of underpayment interest, add the amount on line 56 to the amount on line 55 of Form 1.

■ **Third Party Designee** If you want to allow a tax preparer or tax preparation firm, family member, friend, or any other person you choose to discuss your 2017 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 2018 tax return. This is April 15, 2019, 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.

2017 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 54.

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 \$1,398. 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 –		
28,500	28,600		1,487	1,392	1,588
28,600	28,700		1,493	1,398	1,594
28,700	28,800		1,499	1,403	1,600
28,800	28,900		1,506	1,409	1,607
28,900	29,000		1,512	1,415	1,613

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 –		
					3,000					7,000				
					3,000	3,100	122	122	122	7,000	7,100	282	282	282
					3,100	3,200	126	126	126	7,100	7,200	286	286	286
					3,200	3,300	130	130	130	7,200	7,300	290	290	290
					3,300	3,400	134	134	134	7,300	7,400	294	294	294
					3,400	3,500	138	138	138	7,400	7,500	298	298	298
					3,500	3,600	142	142	142	7,500	7,600	302	302	303
					3,600	3,700	146	146	146	7,600	7,700	306	306	309
					3,700	3,800	150	150	150	7,700	7,800	310	310	315
					3,800	3,900	154	154	154	7,800	7,900	314	314	321
					3,900	4,000	158	158	158	7,900	8,000	318	318	326
					4,000						8,000			
					4,000	4,100	162	162	162	8,000	8,100	322	322	332
					4,100	4,200	166	166	166	8,100	8,200	326	326	338
					4,200	4,300	170	170	170	8,200	8,300	330	330	344
					4,300	4,400	174	174	174	8,300	8,400	334	334	350
					4,400	4,500	178	178	178	8,400	8,500	338	338	356
					4,500	4,600	182	182	182	8,500	8,600	342	342	362
					4,600	4,700	186	186	186	8,600	8,700	346	346	367
					4,700	4,800	190	190	190	8,700	8,800	350	350	373
					4,800	4,900	194	194	194	8,800	8,900	354	354	379
					4,900	5,000	198	198	198	8,900	9,000	358	358	385
					5,000						9,000			
					5,000	5,100	202	202	202	9,000	9,100	362	362	391
					5,100	5,200	206	206	206	9,100	9,200	366	366	397
					5,200	5,300	210	210	210	9,200	9,300	370	370	402
					5,300	5,400	214	214	214	9,300	9,400	374	374	408
					5,400	5,500	218	218	218	9,400	9,500	378	378	414
					5,500	5,600	222	222	222	9,500	9,600	382	382	420
					5,600	5,700	226	226	226	9,600	9,700	386	386	426
					5,700	5,800	230	230	230	9,700	9,800	390	390	432
					5,800	5,900	234	234	234	9,800	9,900	394	394	437
					5,900	6,000	238	238	238	9,900	10,000	398	398	443
					6,000						10,000			
					6,000	6,100	242	242	242	10,000	10,100	402	402	449
					6,100	6,200	246	246	246	10,100	10,200	406	406	455
					6,200	6,300	250	250	250	10,200	10,300	410	410	461
					6,300	6,400	254	254	254	10,300	10,400	414	414	467
					6,400	6,500	258	258	258	10,400	10,500	418	418	472
					6,500	6,600	262	262	262	10,500	10,600	422	422	478
					6,600	6,700	266	266	266	10,600	10,700	426	426	484
					6,700	6,800	270	270	270	10,700	10,800	430	430	490
					6,800	6,900	274	274	274	10,800	10,900	434	434	496
					6,900	7,000	278	278	278	10,900	11,000	438	438	502

Continued on next page

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 sepa- rately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing sepa- rately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing sepa- rately
11,000					17,000					23,000				
11,000	11,100	442	442	508	17,000	17,100	789	720	867	23,000	23,100	1,142	1,070	1,243
11,100	11,200	446	446	513	17,100	17,200	795	726	873	23,100	23,200	1,148	1,076	1,249
11,200	11,300	450	450	519	17,200	17,300	801	732	879	23,200	23,300	1,155	1,082	1,256
11,300	11,400	456	454	525	17,300	17,400	807	738	886	23,300	23,400	1,161	1,088	1,262
11,400	11,500	462	458	531	17,400	17,500	812	743	892	23,400	23,500	1,167	1,094	1,268
11,500	11,600	468	462	537	17,500	17,600	818	749	898	23,500	23,600	1,173	1,100	1,274
11,600	11,700	474	466	543	17,600	17,700	824	755	904	23,600	23,700	1,180	1,106	1,281
11,700	11,800	480	470	548	17,700	17,800	830	761	911	23,700	23,800	1,186	1,111	1,287
11,800	11,900	485	474	554	17,800	17,900	836	767	917	23,800	23,900	1,192	1,117	1,293
11,900	12,000	491	478	560	17,900	18,000	842	773	923	23,900	24,000	1,198	1,123	1,299
12,000					18,000					24,000				
12,000	12,100	497	482	566	18,000	18,100	847	778	930	24,000	24,100	1,205	1,129	1,306
12,100	12,200	503	486	572	18,100	18,200	853	784	936	24,100	24,200	1,211	1,135	1,312
12,200	12,300	509	490	578	18,200	18,300	859	790	942	24,200	24,300	1,217	1,141	1,318
12,300	12,400	515	494	583	18,300	18,400	865	796	948	24,300	24,400	1,223	1,146	1,325
12,400	12,500	520	498	589	18,400	18,500	871	802	955	24,400	24,500	1,230	1,152	1,331
12,500	12,600	526	502	595	18,500	18,600	877	808	961	24,500	24,600	1,236	1,158	1,337
12,600	12,700	532	506	601	18,600	18,700	883	814	967	24,600	24,700	1,242	1,164	1,343
12,700	12,800	538	510	607	18,700	18,800	888	819	973	24,700	24,800	1,249	1,170	1,350
12,800	12,900	544	514	613	18,800	18,900	894	825	980	24,800	24,900	1,255	1,176	1,356
12,900	13,000	550	518	618	18,900	19,000	900	831	986	24,900	25,000	1,261	1,181	1,362
13,000					19,000					25,000				
13,000	13,100	555	522	624	19,000	19,100	906	837	992	25,000	25,100	1,267	1,187	1,368
13,100	13,200	561	526	630	19,100	19,200	912	843	998	25,100	25,200	1,274	1,193	1,375
13,200	13,300	567	530	636	19,200	19,300	918	849	1,005	25,200	25,300	1,280	1,199	1,381
13,300	13,400	573	534	642	19,300	19,400	923	854	1,011	25,300	25,400	1,286	1,205	1,387
13,400	13,500	579	538	648	19,400	19,500	929	860	1,017	25,400	25,500	1,292	1,211	1,393
13,500	13,600	585	542	654	19,500	19,600	935	866	1,024	25,500	25,600	1,299	1,216	1,400
13,600	13,700	591	546	659	19,600	19,700	941	872	1,030	25,600	25,700	1,305	1,222	1,406
13,700	13,800	596	550	665	19,700	19,800	947	878	1,036	25,700	25,800	1,311	1,228	1,412
13,800	13,900	602	554	671	19,800	19,900	953	884	1,042	25,800	25,900	1,318	1,234	1,419
13,900	14,000	608	558	677	19,900	20,000	958	889	1,049	25,900	26,000	1,324	1,240	1,425
14,000					20,000					26,000				
14,000	14,100	614	562	683	20,000	20,100	964	895	1,055	26,000	26,100	1,330	1,246	1,431
14,100	14,200	620	566	689	20,100	20,200	970	901	1,061	26,100	26,200	1,336	1,252	1,437
14,200	14,300	626	570	694	20,200	20,300	976	907	1,067	26,200	26,300	1,343	1,257	1,444
14,300	14,400	631	574	700	20,300	20,400	982	913	1,074	26,300	26,400	1,349	1,263	1,450
14,400	14,500	637	578	706	20,400	20,500	988	919	1,080	26,400	26,500	1,355	1,269	1,456
14,500	14,600	643	582	712	20,500	20,600	993	924	1,086	26,500	26,600	1,361	1,275	1,462
14,600	14,700	649	586	718	20,600	20,700	999	930	1,093	26,600	26,700	1,368	1,281	1,469
14,700	14,800	655	590	724	20,700	20,800	1,005	936	1,099	26,700	26,800	1,374	1,287	1,475
14,800	14,900	661	594	729	20,800	20,900	1,011	942	1,105	26,800	26,900	1,380	1,292	1,481
14,900	15,000	666	598	735	20,900	21,000	1,017	948	1,111	26,900	27,000	1,387	1,298	1,488
15,000					21,000					27,000				
15,000	15,100	672	603	741	21,000	21,100	1,023	954	1,118	27,000	27,100	1,393	1,304	1,494
15,100	15,200	678	609	748	21,100	21,200	1,029	960	1,124	27,100	27,200	1,399	1,310	1,500
15,200	15,300	684	615	754	21,200	21,300	1,034	965	1,130	27,200	27,300	1,405	1,316	1,506
15,300	15,400	690	621	760	21,300	21,400	1,040	971	1,136	27,300	27,400	1,412	1,322	1,513
15,400	15,500	696	627	766	21,400	21,500	1,046	977	1,143	27,400	27,500	1,418	1,327	1,519
15,500	15,600	701	632	773	21,500	21,600	1,052	983	1,149	27,500	27,600	1,424	1,333	1,525
15,600	15,700	707	638	779	21,600	21,700	1,058	989	1,155	27,600	27,700	1,430	1,339	1,531
15,700	15,800	713	644	785	21,700	21,800	1,064	995	1,161	27,700	27,800	1,437	1,345	1,538
15,800	15,900	719	650	792	21,800	21,900	1,069	1,000	1,168	27,800	27,900	1,443	1,351	1,544
15,900	16,000	725	656	798	21,900	22,000	1,075	1,006	1,174	27,900	28,000	1,449	1,357	1,550
16,000					22,000					28,000				
16,000	16,100	731	662	804	22,000	22,100	1,081	1,012	1,180	28,000	28,100	1,455	1,362	1,557
16,100	16,200	737	668	810	22,100	22,200	1,087	1,018	1,187	28,100	28,200	1,462	1,368	1,563
16,200	16,300	742	673	817	22,200	22,300	1,093	1,024	1,193	28,200	28,300	1,468	1,374	1,569
16,300	16,400	748	679	823	22,300	22,400	1,099	1,030	1,199	28,300	28,400	1,474	1,380	1,575
16,400	16,500	754	685	829	22,400	22,500	1,104	1,035	1,205	28,400	28,500	1,481	1,386	1,582
16,500	16,600	760	691	835	22,500	22,600	1,111	1,041	1,212	28,500	28,600	1,487	1,392	1,588
16,600	16,700	766	697	842	22,600	22,700	1,117	1,047	1,218	28,600	28,700	1,493	1,398	1,594
16,700	16,800	772	703	848	22,700	22,800	1,123	1,053	1,224	28,700	28,800	1,499	1,403	1,600
16,800	16,900	777	708	854	22,800	22,900	1,129	1,059	1,230	28,800	28,900	1,506	1,409	1,607
16,900	17,000	783	714	861	22,900	23,000	1,136	1,065	1,237	28,900	29,000	1,512	1,415	1,613

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
29,000					35,000					41,000				
29,000	29,100	1,518	1,421	1,619	35,000	35,100	1,894	1,793	1,995	41,000	41,100	2,271	2,169	2,372
29,100	29,200	1,524	1,427	1,625	35,100	35,200	1,901	1,799	2,002	41,100	41,200	2,277	2,176	2,378
29,200	29,300	1,531	1,433	1,632	35,200	35,300	1,907	1,806	2,008	41,200	41,300	2,283	2,182	2,384
29,300	29,400	1,537	1,438	1,638	35,300	35,400	1,913	1,812	2,014	41,300	41,400	2,289	2,188	2,390
29,400	29,500	1,543	1,444	1,644	35,400	35,500	1,919	1,818	2,020	41,400	41,500	2,296	2,194	2,397
29,500	29,600	1,550	1,450	1,651	35,500	35,600	1,926	1,825	2,027	41,500	41,600	2,302	2,201	2,403
29,600	29,700	1,556	1,456	1,657	35,600	35,700	1,932	1,831	2,033	41,600	41,700	2,308	2,207	2,409
29,700	29,800	1,562	1,462	1,663	35,700	35,800	1,938	1,837	2,039	41,700	41,800	2,314	2,213	2,415
29,800	29,900	1,568	1,468	1,669	35,800	35,900	1,945	1,843	2,046	41,800	41,900	2,321	2,220	2,422
29,900	30,000	1,575	1,473	1,676	35,900	36,000	1,951	1,850	2,052	41,900	42,000	2,327	2,226	2,428
30,000					36,000					42,000				
30,000	30,100	1,581	1,480	1,682	36,000	36,100	1,957	1,856	2,058	42,000	42,100	2,333	2,232	2,434
30,100	30,200	1,587	1,486	1,688	36,100	36,200	1,963	1,862	2,064	42,100	42,200	2,340	2,238	2,441
30,200	30,300	1,593	1,492	1,694	36,200	36,300	1,970	1,868	2,071	42,200	42,300	2,346	2,245	2,447
30,300	30,400	1,600	1,498	1,701	36,300	36,400	1,976	1,875	2,077	42,300	42,400	2,352	2,251	2,453
30,400	30,500	1,606	1,505	1,707	36,400	36,500	1,982	1,881	2,083	42,400	42,500	2,358	2,257	2,459
30,500	30,600	1,612	1,511	1,713	36,500	36,600	1,988	1,887	2,089	42,500	42,600	2,365	2,263	2,466
30,600	30,700	1,619	1,517	1,720	36,600	36,700	1,995	1,893	2,096	42,600	42,700	2,371	2,270	2,472
30,700	30,800	1,625	1,524	1,726	36,700	36,800	2,001	1,900	2,102	42,700	42,800	2,377	2,276	2,478
30,800	30,900	1,631	1,530	1,732	36,800	36,900	2,007	1,906	2,108	42,800	42,900	2,383	2,282	2,484
30,900	31,000	1,637	1,536	1,738	36,900	37,000	2,014	1,912	2,115	42,900	43,000	2,390	2,289	2,491
31,000					37,000					43,000				
31,000	31,100	1,644	1,542	1,745	37,000	37,100	2,020	1,919	2,121	43,000	43,100	2,396	2,295	2,497
31,100	31,200	1,650	1,549	1,751	37,100	37,200	2,026	1,925	2,127	43,100	43,200	2,402	2,301	2,503
31,200	31,300	1,656	1,555	1,757	37,200	37,300	2,032	1,931	2,133	43,200	43,300	2,409	2,307	2,510
31,300	31,400	1,662	1,561	1,763	37,300	37,400	2,039	1,937	2,140	43,300	43,400	2,415	2,314	2,516
31,400	31,500	1,669	1,567	1,770	37,400	37,500	2,045	1,944	2,146	43,400	43,500	2,421	2,320	2,522
31,500	31,600	1,675	1,574	1,776	37,500	37,600	2,051	1,950	2,152	43,500	43,600	2,427	2,326	2,528
31,600	31,700	1,681	1,580	1,782	37,600	37,700	2,057	1,956	2,158	43,600	43,700	2,434	2,332	2,535
31,700	31,800	1,687	1,586	1,788	37,700	37,800	2,064	1,962	2,165	43,700	43,800	2,440	2,339	2,541
31,800	31,900	1,694	1,593	1,795	37,800	37,900	2,070	1,969	2,171	43,800	43,900	2,446	2,345	2,547
31,900	32,000	1,700	1,599	1,801	37,900	38,000	2,076	1,975	2,177	43,900	44,000	2,452	2,351	2,553
32,000					38,000					44,000				
32,000	32,100	1,706	1,605	1,807	38,000	38,100	2,082	1,981	2,184	44,000	44,100	2,459	2,357	2,560
32,100	32,200	1,713	1,611	1,814	38,100	38,200	2,089	1,988	2,190	44,100	44,200	2,465	2,364	2,566
32,200	32,300	1,719	1,618	1,820	38,200	38,300	2,095	1,994	2,196	44,200	44,300	2,471	2,370	2,572
32,300	32,400	1,725	1,624	1,826	38,300	38,400	2,101	2,000	2,202	44,300	44,400	2,477	2,376	2,579
32,400	32,500	1,731	1,630	1,832	38,400	38,500	2,108	2,006	2,209	44,400	44,500	2,484	2,383	2,585
32,500	32,600	1,738	1,636	1,839	38,500	38,600	2,114	2,013	2,215	44,500	44,600	2,490	2,389	2,591
32,600	32,700	1,744	1,643	1,845	38,600	38,700	2,120	2,019	2,221	44,600	44,700	2,496	2,395	2,597
32,700	32,800	1,750	1,649	1,851	38,700	38,800	2,126	2,025	2,227	44,700	44,800	2,503	2,401	2,604
32,800	32,900	1,756	1,655	1,857	38,800	38,900	2,133	2,031	2,234	44,800	44,900	2,509	2,408	2,610
32,900	33,000	1,763	1,662	1,864	38,900	39,000	2,139	2,038	2,240	44,900	45,000	2,515	2,414	2,616
33,000					39,000					45,000				
33,000	33,100	1,769	1,668	1,870	39,000	39,100	2,145	2,044	2,246	45,000	45,100	2,521	2,420	2,622
33,100	33,200	1,775	1,674	1,876	39,100	39,200	2,151	2,050	2,252	45,100	45,200	2,528	2,426	2,629
33,200	33,300	1,782	1,680	1,883	39,200	39,300	2,158	2,057	2,259	45,200	45,300	2,534	2,433	2,635
33,300	33,400	1,788	1,687	1,889	39,300	39,400	2,164	2,063	2,265	45,300	45,400	2,540	2,439	2,641
33,400	33,500	1,794	1,693	1,895	39,400	39,500	2,170	2,069	2,271	45,400	45,500	2,546	2,445	2,647
33,500	33,600	1,800	1,699	1,901	39,500	39,600	2,177	2,075	2,278	45,500	45,600	2,553	2,452	2,654
33,600	33,700	1,807	1,705	1,908	39,600	39,700	2,183	2,082	2,284	45,600	45,700	2,559	2,458	2,660
33,700	33,800	1,813	1,712	1,914	39,700	39,800	2,189	2,088	2,290	45,700	45,800	2,565	2,464	2,666
33,800	33,900	1,819	1,718	1,920	39,800	39,900	2,195	2,094	2,296	45,800	45,900	2,572	2,470	2,673
33,900	34,000	1,825	1,724	1,926	39,900	40,000	2,202	2,100	2,303	45,900	46,000	2,578	2,477	2,679
34,000					40,000					46,000				
34,000	34,100	1,832	1,730	1,933	40,000	40,100	2,208	2,107	2,309	46,000	46,100	2,584	2,483	2,685
34,100	34,200	1,838	1,737	1,939	40,100	40,200	2,214	2,113	2,315	46,100	46,200	2,590	2,489	2,691
34,200	34,300	1,844	1,743	1,945	40,200	40,300	2,220	2,119	2,321	46,200	46,300	2,597	2,495	2,698
34,300	34,400	1,850	1,749	1,952	40,300	40,400	2,227	2,125	2,328	46,300	46,400	2,603	2,502	2,704
34,400	34,500	1,857	1,756	1,958	40,400	40,500	2,233	2,132	2,334	46,400	46,500	2,609	2,508	2,710
34,500	34,600	1,863	1,762	1,964	40,500	40,600	2,239	2,138	2,340	46,500	46,600	2,615	2,514	2,716
34,600	34,700	1,869	1,768	1,970	40,600	40,700	2,246	2,144	2,347	46,600	46,700	2,622	2,520	2,723
34,700	34,800	1,876	1,774	1,977	40,700	40,800	2,252	2,151	2,353	46,700	46,800	2,628	2,527	2,729
34,800	34,900	1,882	1,781	1,983	40,800	40,900	2,258	2,157	2,359	46,800	46,900	2,634	2,533	2,735
34,900	35,000	1,888	1,787	1,989	40,900	41,000	2,264	2,163	2,365	46,900	47,000	2,641	2,539	2,742

Continued on next page

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 sepa- rately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing sepa- rately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing sepa- rately
47,000					53,000					59,000				
47,000	47,100	2,647	2,546	2,748	53,000	53,100	3,023	2,922	3,124	59,000	59,100	3,399	3,298	3,500
47,100	47,200	2,653	2,552	2,754	53,100	53,200	3,029	2,928	3,130	59,100	59,200	3,405	3,304	3,506
47,200	47,300	2,659	2,558	2,760	53,200	53,300	3,036	2,934	3,137	59,200	59,300	3,412	3,311	3,513
47,300	47,400	2,666	2,564	2,767	53,300	53,400	3,042	2,941	3,143	59,300	59,400	3,418	3,317	3,519
47,400	47,500	2,672	2,571	2,773	53,400	53,500	3,048	2,947	3,149	59,400	59,500	3,424	3,323	3,525
47,500	47,600	2,678	2,577	2,779	53,500	53,600	3,054	2,953	3,155	59,500	59,600	3,431	3,329	3,532
47,600	47,700	2,684	2,583	2,785	53,600	53,700	3,061	2,959	3,162	59,600	59,700	3,437	3,336	3,538
47,700	47,800	2,691	2,589	2,792	53,700	53,800	3,067	2,966	3,168	59,700	59,800	3,443	3,342	3,544
47,800	47,900	2,697	2,596	2,798	53,800	53,900	3,073	2,972	3,174	59,800	59,900	3,449	3,348	3,550
47,900	48,000	2,703	2,602	2,804	53,900	54,000	3,079	2,978	3,180	59,900	60,000	3,456	3,354	3,557
48,000					54,000					60,000				
48,000	48,100	2,709	2,608	2,811	54,000	54,100	3,086	2,984	3,187	60,000	60,100	3,462	3,361	3,563
48,100	48,200	2,716	2,615	2,817	54,100	54,200	3,092	2,991	3,193	60,100	60,200	3,468	3,367	3,569
48,200	48,300	2,722	2,621	2,823	54,200	54,300	3,098	2,997	3,199	60,200	60,300	3,474	3,373	3,575
48,300	48,400	2,728	2,627	2,829	54,300	54,400	3,104	3,003	3,206	60,300	60,400	3,481	3,379	3,582
48,400	48,500	2,735	2,633	2,836	54,400	54,500	3,111	3,010	3,212	60,400	60,500	3,487	3,386	3,588
48,500	48,600	2,741	2,640	2,842	54,500	54,600	3,117	3,016	3,218	60,500	60,600	3,493	3,392	3,594
48,600	48,700	2,747	2,646	2,848	54,600	54,700	3,123	3,022	3,224	60,600	60,700	3,500	3,398	3,601
48,700	48,800	2,753	2,652	2,854	54,700	54,800	3,130	3,028	3,231	60,700	60,800	3,506	3,405	3,607
48,800	48,900	2,760	2,658	2,861	54,800	54,900	3,136	3,035	3,237	60,800	60,900	3,512	3,411	3,613
48,900	49,000	2,766	2,665	2,867	54,900	55,000	3,142	3,041	3,243	60,900	61,000	3,518	3,417	3,619
49,000					55,000					61,000				
49,000	49,100	2,772	2,671	2,873	55,000	55,100	3,148	3,047	3,249	61,000	61,100	3,525	3,423	3,626
49,100	49,200	2,778	2,677	2,879	55,100	55,200	3,155	3,053	3,256	61,100	61,200	3,531	3,430	3,632
49,200	49,300	2,785	2,684	2,886	55,200	55,300	3,161	3,060	3,262	61,200	61,300	3,537	3,436	3,638
49,300	49,400	2,791	2,690	2,892	55,300	55,400	3,167	3,066	3,268	61,300	61,400	3,543	3,442	3,644
49,400	49,500	2,797	2,696	2,898	55,400	55,500	3,173	3,072	3,274	61,400	61,500	3,550	3,448	3,651
49,500	49,600	2,804	2,702	2,905	55,500	55,600	3,180	3,079	3,281	61,500	61,600	3,556	3,455	3,657
49,600	49,700	2,810	2,709	2,911	55,600	55,700	3,186	3,085	3,287	61,600	61,700	3,562	3,461	3,663
49,700	49,800	2,816	2,715	2,917	55,700	55,800	3,192	3,091	3,293	61,700	61,800	3,568	3,467	3,669
49,800	49,900	2,822	2,721	2,923	55,800	55,900	3,199	3,097	3,300	61,800	61,900	3,575	3,474	3,676
49,900	50,000	2,829	2,727	2,930	55,900	56,000	3,205	3,104	3,306	61,900	62,000	3,581	3,480	3,682
50,000					56,000					62,000				
50,000	50,100	2,835	2,734	2,936	56,000	56,100	3,211	3,110	3,312	62,000	62,100	3,587	3,486	3,688
50,100	50,200	2,841	2,740	2,942	56,100	56,200	3,217	3,116	3,318	62,100	62,200	3,594	3,492	3,695
50,200	50,300	2,847	2,746	2,948	56,200	56,300	3,224	3,122	3,325	62,200	62,300	3,600	3,499	3,701
50,300	50,400	2,854	2,752	2,955	56,300	56,400	3,230	3,129	3,331	62,300	62,400	3,606	3,505	3,707
50,400	50,500	2,860	2,759	2,961	56,400	56,500	3,236	3,135	3,337	62,400	62,500	3,612	3,511	3,713
50,500	50,600	2,866	2,765	2,967	56,500	56,600	3,242	3,141	3,343	62,500	62,600	3,619	3,517	3,720
50,600	50,700	2,873	2,771	2,974	56,600	56,700	3,249	3,147	3,350	62,600	62,700	3,625	3,524	3,726
50,700	50,800	2,879	2,778	2,980	56,700	56,800	3,255	3,154	3,356	62,700	62,800	3,631	3,530	3,732
50,800	50,900	2,885	2,784	2,986	56,800	56,900	3,261	3,160	3,362	62,800	62,900	3,637	3,536	3,738
50,900	51,000	2,891	2,790	2,992	56,900	57,000	3,268	3,166	3,369	62,900	63,000	3,644	3,543	3,745
51,000					57,000					63,000				
51,000	51,100	2,898	2,796	2,999	57,000	57,100	3,274	3,173	3,375	63,000	63,100	3,650	3,549	3,751
51,100	51,200	2,904	2,803	3,005	57,100	57,200	3,280	3,179	3,381	63,100	63,200	3,656	3,555	3,757
51,200	51,300	2,910	2,809	3,011	57,200	57,300	3,286	3,185	3,387	63,200	63,300	3,663	3,561	3,764
51,300	51,400	2,916	2,815	3,017	57,300	57,400	3,293	3,191	3,394	63,300	63,400	3,669	3,568	3,770
51,400	51,500	2,923	2,821	3,024	57,400	57,500	3,299	3,198	3,400	63,400	63,500	3,675	3,574	3,776
51,500	51,600	2,929	2,828	3,030	57,500	57,600	3,305	3,204	3,406	63,500	63,600	3,681	3,580	3,782
51,600	51,700	2,935	2,834	3,036	57,600	57,700	3,311	3,210	3,412	63,600	63,700	3,688	3,586	3,789
51,700	51,800	2,941	2,840	3,042	57,700	57,800	3,318	3,216	3,419	63,700	63,800	3,694	3,593	3,795
51,800	51,900	2,948	2,847	3,049	57,800	57,900	3,324	3,223	3,425	63,800	63,900	3,700	3,599	3,801
51,900	52,000	2,954	2,853	3,055	57,900	58,000	3,330	3,229	3,431	63,900	64,000	3,706	3,605	3,807
52,000					58,000					64,000				
52,000	52,100	2,960	2,859	3,061	58,000	58,100	3,336	3,235	3,438	64,000	64,100	3,713	3,611	3,814
52,100	52,200	2,967	2,865	3,068	58,100	58,200	3,343	3,242	3,444	64,100	64,200	3,719	3,618	3,820
52,200	52,300	2,973	2,872	3,074	58,200	58,300	3,349	3,248	3,450	64,200	64,300	3,725	3,624	3,826
52,300	52,400	2,979	2,878	3,080	58,300	58,400	3,355	3,254	3,456	64,300	64,400	3,731	3,630	3,833
52,400	52,500	2,985	2,884	3,086	58,400	58,500	3,362	3,260	3,463	64,400	64,500	3,738	3,637	3,839
52,500	52,600	2,992	2,890	3,093	58,500	58,600	3,368	3,267	3,469	64,500	64,600	3,744	3,643	3,845
52,600	52,700	2,998	2,897	3,099	58,600	58,700	3,374	3,273	3,475	64,600	64,700	3,750	3,649	3,851
52,700	52,800	3,004	2,903	3,105	58,700	58,800	3,380	3,279	3,481	64,700	64,800	3,757	3,655	3,858
52,800	52,900	3,010	2,909	3,111	58,800	58,900	3,387	3,285	3,488	64,800	64,900	3,763	3,662	3,864
52,900	53,000	3,017	2,916	3,118	58,900	59,000	3,393	3,292	3,494	64,900	65,000	3,769	3,668	3,870

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
65,000					71,000					77,000				
65,000	65,100	3,775	3,674	3,876	71,000	71,100	4,152	4,050	4,253	77,000	77,100	4,528	4,427	4,629
65,100	65,200	3,782	3,680	3,883	71,100	71,200	4,158	4,057	4,259	77,100	77,200	4,534	4,433	4,635
65,200	65,300	3,788	3,687	3,889	71,200	71,300	4,164	4,063	4,265	77,200	77,300	4,540	4,439	4,641
65,300	65,400	3,794	3,693	3,895	71,300	71,400	4,170	4,069	4,271	77,300	77,400	4,547	4,445	4,648
65,400	65,500	3,800	3,699	3,901	71,400	71,500	4,177	4,075	4,278	77,400	77,500	4,553	4,452	4,654
65,500	65,600	3,807	3,706	3,908	71,500	71,600	4,183	4,082	4,284	77,500	77,600	4,559	4,458	4,660
65,600	65,700	3,813	3,712	3,914	71,600	71,700	4,189	4,088	4,290	77,600	77,700	4,565	4,464	4,666
65,700	65,800	3,819	3,718	3,920	71,700	71,800	4,195	4,094	4,296	77,700	77,800	4,572	4,470	4,673
65,800	65,900	3,826	3,724	3,927	71,800	71,900	4,202	4,101	4,303	77,800	77,900	4,578	4,477	4,679
65,900	66,000	3,832	3,731	3,933	71,900	72,000	4,208	4,107	4,309	77,900	78,000	4,584	4,483	4,685
66,000					72,000					78,000				
66,000	66,100	3,838	3,737	3,939	72,000	72,100	4,214	4,113	4,315	78,000	78,100	4,590	4,489	4,692
66,100	66,200	3,844	3,743	3,945	72,100	72,200	4,221	4,119	4,322	78,100	78,200	4,597	4,496	4,698
66,200	66,300	3,851	3,749	3,952	72,200	72,300	4,227	4,126	4,328	78,200	78,300	4,603	4,502	4,704
66,300	66,400	3,857	3,756	3,958	72,300	72,400	4,233	4,132	4,334	78,300	78,400	4,609	4,508	4,710
66,400	66,500	3,863	3,762	3,964	72,400	72,500	4,239	4,138	4,340	78,400	78,500	4,616	4,514	4,717
66,500	66,600	3,869	3,768	3,970	72,500	72,600	4,246	4,144	4,347	78,500	78,600	4,622	4,521	4,723
66,600	66,700	3,876	3,774	3,977	72,600	72,700	4,252	4,151	4,353	78,600	78,700	4,628	4,527	4,729
66,700	66,800	3,882	3,781	3,983	72,700	72,800	4,258	4,157	4,359	78,700	78,800	4,634	4,533	4,735
66,800	66,900	3,888	3,787	3,989	72,800	72,900	4,264	4,163	4,365	78,800	78,900	4,641	4,539	4,742
66,900	67,000	3,895	3,793	3,996	72,900	73,000	4,271	4,170	4,372	78,900	79,000	4,647	4,546	4,748
67,000					73,000					79,000				
67,000	67,100	3,901	3,800	4,002	73,000	73,100	4,277	4,176	4,378	79,000	79,100	4,653	4,552	4,754
67,100	67,200	3,907	3,806	4,008	73,100	73,200	4,283	4,182	4,384	79,100	79,200	4,659	4,558	4,760
67,200	67,300	3,913	3,812	4,014	73,200	73,300	4,290	4,188	4,391	79,200	79,300	4,666	4,565	4,767
67,300	67,400	3,920	3,818	4,021	73,300	73,400	4,296	4,195	4,397	79,300	79,400	4,672	4,571	4,773
67,400	67,500	3,926	3,825	4,027	73,400	73,500	4,302	4,201	4,403	79,400	79,500	4,678	4,577	4,779
67,500	67,600	3,932	3,831	4,033	73,500	73,600	4,308	4,207	4,409	79,500	79,600	4,685	4,583	4,786
67,600	67,700	3,938	3,837	4,039	73,600	73,700	4,315	4,213	4,416	79,600	79,700	4,691	4,590	4,792
67,700	67,800	3,945	3,843	4,046	73,700	73,800	4,321	4,220	4,422	79,700	79,800	4,697	4,596	4,798
67,800	67,900	3,951	3,850	4,052	73,800	73,900	4,327	4,226	4,428	79,800	79,900	4,703	4,602	4,804
67,900	68,000	3,957	3,856	4,058	73,900	74,000	4,333	4,232	4,434	79,900	80,000	4,710	4,608	4,811
68,000					74,000					80,000				
68,000	68,100	3,963	3,862	4,065	74,000	74,100	4,340	4,238	4,441	80,000	80,100	4,716	4,615	4,817
68,100	68,200	3,970	3,869	4,071	74,100	74,200	4,346	4,245	4,447	80,100	80,200	4,722	4,621	4,823
68,200	68,300	3,976	3,875	4,077	74,200	74,300	4,352	4,251	4,453	80,200	80,300	4,728	4,627	4,829
68,300	68,400	3,982	3,881	4,083	74,300	74,400	4,358	4,257	4,460	80,300	80,400	4,735	4,633	4,836
68,400	68,500	3,989	3,887	4,090	74,400	74,500	4,365	4,264	4,466	80,400	80,500	4,741	4,640	4,842
68,500	68,600	3,995	3,894	4,096	74,500	74,600	4,371	4,270	4,472	80,500	80,600	4,747	4,646	4,848
68,600	68,700	4,001	3,900	4,102	74,600	74,700	4,377	4,276	4,478	80,600	80,700	4,754	4,652	4,855
68,700	68,800	4,007	3,906	4,108	74,700	74,800	4,384	4,282	4,485	80,700	80,800	4,760	4,659	4,861
68,800	68,900	4,014	3,912	4,115	74,800	74,900	4,390	4,289	4,491	80,800	80,900	4,766	4,665	4,867
68,900	69,000	4,020	3,919	4,121	74,900	75,000	4,396	4,295	4,497	80,900	81,000	4,772	4,671	4,873
69,000					75,000					81,000				
69,000	69,100	4,026	3,925	4,127	75,000	75,100	4,402	4,301	4,503	81,000	81,100	4,779	4,677	4,880
69,100	69,200	4,032	3,931	4,133	75,100	75,200	4,409	4,307	4,510	81,100	81,200	4,785	4,684	4,886
69,200	69,300	4,039	3,938	4,140	75,200	75,300	4,415	4,314	4,516	81,200	81,300	4,791	4,690	4,892
69,300	69,400	4,045	3,944	4,146	75,300	75,400	4,421	4,320	4,522	81,300	81,400	4,797	4,696	4,898
69,400	69,500	4,051	3,950	4,152	75,400	75,500	4,427	4,326	4,528	81,400	81,500	4,804	4,702	4,905
69,500	69,600	4,058	3,956	4,159	75,500	75,600	4,434	4,333	4,535	81,500	81,600	4,810	4,709	4,911
69,600	69,700	4,064	3,963	4,165	75,600	75,700	4,440	4,339	4,541	81,600	81,700	4,816	4,715	4,917
69,700	69,800	4,070	3,969	4,171	75,700	75,800	4,446	4,345	4,547	81,700	81,800	4,822	4,721	4,923
69,800	69,900	4,076	3,975	4,177	75,800	75,900	4,453	4,351	4,554	81,800	81,900	4,829	4,728	4,930
69,900	70,000	4,083	3,981	4,184	75,900	76,000	4,459	4,358	4,560	81,900	82,000	4,835	4,734	4,936
70,000					76,000					82,000				
70,000	70,100	4,089	3,988	4,190	76,000	76,100	4,465	4,364	4,566	82,000	82,100	4,841	4,740	4,942
70,100	70,200	4,095	3,994	4,196	76,100	76,200	4,471	4,370	4,572	82,100	82,200	4,848	4,746	4,949
70,200	70,300	4,101	4,000	4,202	76,200	76,300	4,478	4,376	4,579	82,200	82,300	4,854	4,753	4,955
70,300	70,400	4,108	4,006	4,209	76,300	76,400	4,484	4,383	4,585	82,300	82,400	4,860	4,759	4,961
70,400	70,500	4,114	4,013	4,215	76,400	76,500	4,490	4,389	4,591	82,400	82,500	4,866	4,765	4,967
70,500	70,600	4,120	4,019	4,221	76,500	76,600	4,496	4,395	4,597	82,500	82,600	4,873	4,771	4,974
70,600	70,700	4,127	4,025	4,228	76,600	76,700	4,503	4,401	4,604	82,600	82,700	4,879	4,778	4,980
70,700	70,800	4,133	4,032	4,234	76,700	76,800	4,509	4,408	4,610	82,700	82,800	4,885	4,784	4,986
70,800	70,900	4,139	4,038	4,240	76,800	76,900	4,515	4,414	4,616	82,800	82,900	4,891	4,790	4,992
70,900	71,000	4,145	4,044	4,246	76,900	77,000	4,522	4,420	4,623	82,900	83,000	4,898	4,797	4,999

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 sepa- rately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing sepa- rately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing sepa- rately
		Your tax is –					Your tax is –					Your tax is –		
83,000					89,000					95,000				
83,000	83,100	4,904	4,803	5,005	89,000	89,100	5,280	5,179	5,381	95,000	95,100	5,656	5,555	5,757
83,100	83,200	4,910	4,809	5,011	89,100	89,200	5,286	5,185	5,387	95,100	95,200	5,663	5,561	5,764
83,200	83,300	4,917	4,815	5,018	89,200	89,300	5,293	5,192	5,394	95,200	95,300	5,669	5,568	5,770
83,300	83,400	4,923	4,822	5,024	89,300	89,400	5,299	5,198	5,400	95,300	95,400	5,675	5,574	5,776
83,400	83,500	4,929	4,828	5,030	89,400	89,500	5,305	5,204	5,406	95,400	95,500	5,681	5,580	5,782
83,500	83,600	4,935	4,834	5,036	89,500	89,600	5,312	5,210	5,413	95,500	95,600	5,688	5,587	5,789
83,600	83,700	4,942	4,840	5,043	89,600	89,700	5,318	5,217	5,419	95,600	95,700	5,694	5,593	5,795
83,700	83,800	4,948	4,847	5,049	89,700	89,800	5,324	5,223	5,425	95,700	95,800	5,700	5,599	5,801
83,800	83,900	4,954	4,853	5,055	89,800	89,900	5,330	5,229	5,431	95,800	95,900	5,707	5,605	5,808
83,900	84,000	4,960	4,859	5,061	89,900	90,000	5,337	5,235	5,438	95,900	96,000	5,713	5,612	5,814
84,000					90,000					96,000				
84,000	84,100	4,967	4,865	5,068	90,000	90,100	5,343	5,242	5,444	96,000	96,100	5,719	5,618	5,820
84,100	84,200	4,973	4,872	5,074	90,100	90,200	5,349	5,248	5,450	96,100	96,200	5,725	5,624	5,826
84,200	84,300	4,979	4,878	5,080	90,200	90,300	5,355	5,254	5,456	96,200	96,300	5,732	5,630	5,833
84,300	84,400	4,985	4,884	5,087	90,300	90,400	5,362	5,260	5,463	96,300	96,400	5,738	5,637	5,839
84,400	84,500	4,992	4,891	5,093	90,400	90,500	5,368	5,267	5,469	96,400	96,500	5,744	5,643	5,845
84,500	84,600	4,998	4,897	5,099	90,500	90,600	5,374	5,273	5,475	96,500	96,600	5,750	5,649	5,851
84,600	84,700	5,004	4,903	5,105	90,600	90,700	5,381	5,279	5,482	96,600	96,700	5,757	5,655	5,858
84,700	84,800	5,011	4,909	5,112	90,700	90,800	5,387	5,286	5,488	96,700	96,800	5,763	5,662	5,864
84,800	84,900	5,017	4,916	5,118	90,800	90,900	5,393	5,292	5,494	96,800	96,900	5,769	5,668	5,870
84,900	85,000	5,023	4,922	5,124	90,900	91,000	5,399	5,298	5,500	96,900	97,000	5,776	5,674	5,877
85,000					91,000					97,000				
85,000	85,100	5,029	4,928	5,130	91,000	91,100	5,406	5,304	5,507	97,000	97,100	5,782	5,681	5,883
85,100	85,200	5,036	4,934	5,137	91,100	91,200	5,412	5,311	5,513	97,100	97,200	5,788	5,687	5,889
85,200	85,300	5,042	4,941	5,143	91,200	91,300	5,418	5,317	5,519	97,200	97,300	5,794	5,693	5,895
85,300	85,400	5,048	4,947	5,149	91,300	91,400	5,424	5,323	5,525	97,300	97,400	5,801	5,699	5,902
85,400	85,500	5,054	4,953	5,155	91,400	91,500	5,431	5,329	5,532	97,400	97,500	5,807	5,706	5,908
85,500	85,600	5,061	4,960	5,162	91,500	91,600	5,437	5,336	5,538	97,500	97,600	5,813	5,712	5,914
85,600	85,700	5,067	4,966	5,168	91,600	91,700	5,443	5,342	5,544	97,600	97,700	5,819	5,718	5,920
85,700	85,800	5,073	4,972	5,174	91,700	91,800	5,449	5,348	5,550	97,700	97,800	5,826	5,724	5,927
85,800	85,900	5,080	4,978	5,181	91,800	91,900	5,456	5,355	5,557	97,800	97,900	5,832	5,731	5,933
85,900	86,000	5,086	4,985	5,187	91,900	92,000	5,462	5,361	5,563	97,900	98,000	5,838	5,737	5,939
86,000					92,000					98,000				
86,000	86,100	5,092	4,991	5,193	92,000	92,100	5,468	5,367	5,569	98,000	98,100	5,844	5,743	5,946
86,100	86,200	5,098	4,997	5,199	92,100	92,200	5,475	5,373	5,576	98,100	98,200	5,851	5,750	5,952
86,200	86,300	5,105	5,003	5,206	92,200	92,300	5,481	5,380	5,582	98,200	98,300	5,857	5,756	5,958
86,300	86,400	5,111	5,010	5,212	92,300	92,400	5,487	5,386	5,588	98,300	98,400	5,863	5,762	5,964
86,400	86,500	5,117	5,016	5,218	92,400	92,500	5,493	5,392	5,594	98,400	98,500	5,870	5,768	5,971
86,500	86,600	5,123	5,022	5,224	92,500	92,600	5,500	5,398	5,601	98,500	98,600	5,876	5,775	5,977
86,600	86,700	5,130	5,028	5,231	92,600	92,700	5,506	5,405	5,607	98,600	98,700	5,882	5,781	5,983
86,700	86,800	5,136	5,035	5,237	92,700	92,800	5,512	5,411	5,613	98,700	98,800	5,888	5,787	5,989
86,800	86,900	5,142	5,041	5,243	92,800	92,900	5,518	5,417	5,619	98,800	98,900	5,895	5,793	5,996
86,900	87,000	5,149	5,047	5,250	92,900	93,000	5,525	5,424	5,626	98,900	99,000	5,901	5,800	6,002
87,000					93,000					99,000				
87,000	87,100	5,155	5,054	5,256	93,000	93,100	5,531	5,430	5,632	99,000	99,100	5,907	5,806	6,008
87,100	87,200	5,161	5,060	5,262	93,100	93,200	5,537	5,436	5,638	99,100	99,200	5,913	5,812	6,014
87,200	87,300	5,167	5,066	5,268	93,200	93,300	5,544	5,442	5,645	99,200	99,300	5,920	5,819	6,021
87,300	87,400	5,174	5,072	5,275	93,300	93,400	5,550	5,449	5,651	99,300	99,400	5,926	5,825	6,027
87,400	87,500	5,180	5,079	5,281	93,400	93,500	5,556	5,455	5,657	99,400	99,500	5,932	5,831	6,033
87,500	87,600	5,186	5,085	5,287	93,500	93,600	5,562	5,461	5,663	99,500	99,600	5,939	5,837	6,040
87,600	87,700	5,192	5,091	5,293	93,600	93,700	5,569	5,467	5,670	99,600	99,700	5,945	5,844	6,046
87,700	87,800	5,199	5,097	5,300	93,700	93,800	5,575	5,474	5,676	99,700	99,800	5,951	5,850	6,052
87,800	87,900	5,205	5,104	5,306	93,800	93,900	5,581	5,480	5,682	99,800	99,900	5,957	5,856	6,058
87,900	88,000	5,211	5,110	5,312	93,900	94,000	5,587	5,486	5,688	99,900	100,000	5,964	5,862	6,065
88,000					94,000									
88,000	88,100	5,217	5,116	5,319	94,000	94,100	5,594	5,492	5,695	\$100,000 or over – use the Tax Computation Worksheet on page 54				
88,100	88,200	5,224	5,123	5,325	94,100	94,200	5,600	5,499	5,701					
88,200	88,300	5,230	5,129	5,331	94,200	94,300	5,606	5,505	5,707					
88,300	88,400	5,236	5,135	5,337	94,300	94,400	5,612	5,511	5,714					
88,400	88,500	5,243	5,141	5,344	94,400	94,500	5,619	5,518	5,720					
88,500	88,600	5,249	5,148	5,350	94,500	94,600	5,625	5,524	5,726					
88,600	88,700	5,255	5,154	5,356	94,600	94,700	5,631	5,530	5,732					
88,700	88,800	5,261	5,160	5,362	94,700	94,800	5,638	5,536	5,739					
88,800	88,900	5,268	5,166	5,369	94,800	94,900	5,644	5,543	5,745					
88,900	89,000	5,274	5,173	5,375	94,900	95,000	5,650	5,549	5,751					

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)	(b)	(c)	(d)	(e)
Taxable income. If line 18 is –	Fill in the amount from line 18	Multiplication amount	Multiply (a) by (b)	Subtraction amount	Subtract (d) from (c). Fill in the result here and on Form 1, line 19
At least \$100,000 but less than \$247,350	\$	x 6.27% (.0627)	\$	\$ 303.25	\$
\$247,350 or over	\$	x 7.65% (.0765)	\$	\$3,716.68	\$

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

	(a)	(b)	(c)	(d)	(e)
Taxable income. If line 18 is –	Fill in the amount from line 18	Multiplication amount	Multiply (a) by (b)	Subtraction amount	Subtract (d) from (c). Fill in the result here and on Form 1, line 19
At least \$100,000 but less than \$329,810	\$	x 6.27% (.0627)	\$	\$ 404.46	\$
\$329,810 or over	\$	x 7.65% (.0765)	\$	\$4,955.84	\$

Section C – Use if your filing status is Married filing separately. Complete the row below that applies to you.

	(a)	(b)	(c)	(d)	(e)
Taxable income. If line 18 is –	Fill in the amount from line 18	Multiplication amount	Multiply (a) by (b)	Subtraction amount	Subtract (d) from (c). Fill in the result here and on Form 1, line 19
At least \$100,000 but less than \$164,900	\$	x 6.27% (.0627)	\$	\$ 202.23	\$
\$164,900 or over	\$	x 7.65% (.0765)	\$	\$2,477.85	\$

2017 Standard Deduction Table

Dependents or persons filing short-period returns or excluding income from U.S. Possessions, see page 29.

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 –			
0	10,250	10,380	19,210	9,130	13,400	39,500	40,000	7,405	15,618	3,295	7,819
10,250	10,500	10,380	19,210	9,105	13,400	40,000	40,500	7,345	15,519	3,197	7,706
10,500	11,000	10,380	19,210	9,031	13,400	40,500	41,000	7,285	15,421	3,098	7,593
11,000	11,500	10,380	19,210	8,932	13,400	41,000	41,500	7,225	15,322	2,999	7,481
11,500	12,000	10,380	19,210	8,833	13,400	41,500	42,000	7,165	15,223	2,900	7,368
12,000	12,500	10,380	19,210	8,734	13,400	42,000	42,500	7,105	15,124	2,801	7,256
12,500	13,000	10,380	19,210	8,636	13,400	42,500	43,000	7,045	15,025	2,702	7,143
13,000	13,500	10,380	19,210	8,537	13,400	43,000	43,500	6,985	14,926	2,603	7,031
13,500	14,000	10,380	19,210	8,438	13,400	43,500	44,000	6,925	14,827	2,504	6,925
14,000	14,500	10,380	19,210	8,339	13,400	44,000	44,500	6,865	14,728	2,405	6,865
14,500	15,000	10,380	19,210	8,240	13,400	44,500	45,000	6,805	14,629	2,307	6,805
15,000	15,500	10,345	19,210	8,141	13,335	45,000	45,500	6,745	14,531	2,208	6,745
15,500	16,000	10,285	19,210	8,042	13,222	45,500	46,000	6,685	14,432	2,109	6,685
16,000	16,500	10,225	19,210	7,943	13,110	46,000	46,500	6,625	14,333	2,010	6,625
16,500	17,000	10,165	19,210	7,844	12,997	46,500	47,000	6,565	14,234	1,911	6,565
17,000	17,500	10,105	19,210	7,746	12,884	47,000	47,500	6,505	14,135	1,812	6,505
17,500	18,000	10,045	19,210	7,647	12,772	47,500	48,000	6,445	14,036	1,713	6,445
18,000	18,500	9,985	19,210	7,548	12,659	48,000	48,500	6,385	13,937	1,614	6,385
18,500	19,000	9,925	19,210	7,449	12,547	48,500	49,000	6,325	13,838	1,515	6,325
19,000	19,500	9,865	19,210	7,350	12,434	49,000	49,500	6,265	13,739	1,417	6,265
19,500	20,000	9,805	19,210	7,251	12,322	49,500	50,000	6,205	13,641	1,318	6,205
20,000	20,500	9,745	19,210	7,152	12,209	50,000	50,500	6,145	13,542	1,219	6,145
20,500	21,000	9,685	19,210	7,053	12,096	50,500	51,000	6,085	13,443	1,120	6,085
21,000	21,500	9,625	19,210	6,954	11,984	51,000	51,500	6,025	13,344	1,021	6,025
21,500	22,000	9,565	19,178	6,856	11,871	51,500	52,000	5,965	13,245	922	5,965
22,000	22,500	9,505	19,079	6,757	11,759	52,000	52,500	5,905	13,146	823	5,905
22,500	23,000	9,445	18,981	6,658	11,646	52,500	53,000	5,845	13,047	724	5,845
23,000	23,500	9,385	18,882	6,559	11,534	53,000	53,500	5,785	12,948	625	5,785
23,500	24,000	9,325	18,783	6,460	11,421	53,500	54,000	5,725	12,849	527	5,725
24,000	24,500	9,265	18,684	6,361	11,308	54,000	54,500	5,665	12,751	428	5,665
24,500	25,000	9,205	18,585	6,262	11,196	54,500	55,000	5,605	12,652	329	5,605
25,000	25,500	9,145	18,486	6,163	11,083	55,000	55,500	5,545	12,553	230	5,545
25,500	26,000	9,085	18,387	6,064	10,971	55,500	56,000	5,485	12,454	131	5,485
26,000	26,500	9,025	18,288	5,966	10,858	56,000	56,500	5,425	12,355	32	5,425
26,500	27,000	8,965	18,189	5,867	10,745	56,500	57,000	5,365	12,256	0	5,365
27,000	27,500	8,905	18,091	5,768	10,633	57,000	57,500	5,305	12,157	0	5,305
27,500	28,000	8,845	17,992	5,669	10,520	57,500	58,000	5,245	12,058	0	5,245
28,000	28,500	8,785	17,893	5,570	10,408	58,000	58,500	5,185	11,959	0	5,185
28,500	29,000	8,725	17,794	5,471	10,295	58,500	59,000	5,125	11,860	0	5,125
29,000	29,500	8,665	17,695	5,372	10,183	59,000	59,500	5,065	11,762	0	5,065
29,500	30,000	8,605	17,596	5,273	10,070	59,500	60,000	5,005	11,663	0	5,005
30,000	30,500	8,545	17,497	5,174	9,957	60,000	60,500	4,945	11,564	0	4,945
30,500	31,000	8,485	17,398	5,076	9,845	60,500	61,000	4,885	11,465	0	4,885
31,000	31,500	8,425	17,299	4,977	9,732	61,000	61,500	4,825	11,366	0	4,825
31,500	32,000	8,365	17,201	4,878	9,620	61,500	62,000	4,765	11,267	0	4,765
32,000	32,500	8,305	17,102	4,779	9,507	62,000	62,500	4,705	11,168	0	4,705
32,500	33,000	8,245	17,003	4,680	9,395	62,500	63,000	4,645	11,069	0	4,645
33,000	33,500	8,185	16,904	4,581	9,282	63,000	63,500	4,585	10,970	0	4,585
33,500	34,000	8,125	16,805	4,482	9,169	63,500	64,000	4,525	10,872	0	4,525
34,000	34,500	8,065	16,706	4,383	9,057	64,000	64,500	4,465	10,773	0	4,465
34,500	35,000	8,005	16,607	4,284	8,944	64,500	65,000	4,405	10,674	0	4,405
35,000	35,500	7,945	16,508	4,186	8,832	65,000	65,500	4,345	10,575	0	4,345
35,500	36,000	7,885	16,409	4,087	8,719	65,500	66,000	4,285	10,476	0	4,285
36,000	36,500	7,825	16,311	3,988	8,607	66,000	66,500	4,225	10,377	0	4,225
36,500	37,000	7,765	16,212	3,889	8,494	66,500	67,000	4,165	10,278	0	4,165
37,000	37,500	7,705	16,113	3,790	8,381	67,000	67,500	4,105	10,179	0	4,105
37,500	38,000	7,645	16,014	3,691	8,269	67,500	68,000	4,045	10,080	0	4,045
38,000	38,500	7,585	15,915	3,592	8,156	68,000	68,500	3,985	9,982	0	3,985
38,500	39,000	7,525	15,816	3,493	8,044	68,500	69,000	3,925	9,883	0	3,925
39,000	39,500	7,465	15,717	3,394	7,931	69,000	69,500	3,865	9,784	0	3,865

Continued on next page

2017 Standard Deduction Table

(continued from page 55)

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 –			
69,500	70,000	3,805	9,685	0	3,805	99,500	100,000	205	3,752	0	205
70,000	70,500	3,745	9,586	0	3,745	100,000	100,500	145	3,653	0	145
70,500	71,000	3,685	9,487	0	3,685	100,500	101,000	85	3,554	0	85
71,000	71,500	3,625	9,388	0	3,625	101,000	101,500	25	3,455	0	25
71,500	72,000	3,565	9,289	0	3,565	101,500	102,000	0	3,356	0	0
72,000	72,500	3,505	9,190	0	3,505	102,000	102,500	0	3,257	0	0
72,500	73,000	3,445	9,092	0	3,445	102,500	103,000	0	3,158	0	0
73,000	73,500	3,385	8,993	0	3,385	103,000	103,500	0	3,059	0	0
73,500	74,000	3,325	8,894	0	3,325	103,500	104,000	0	2,960	0	0
74,000	74,500	3,265	8,795	0	3,265	104,000	104,500	0	2,862	0	0
74,500	75,000	3,205	8,696	0	3,205	104,500	105,000	0	2,763	0	0
75,000	75,500	3,145	8,597	0	3,145	105,000	105,500	0	2,664	0	0
75,500	76,000	3,085	8,498	0	3,085	105,500	106,000	0	2,565	0	0
76,000	76,500	3,025	8,399	0	3,025	106,000	106,500	0	2,466	0	0
76,500	77,000	2,965	8,300	0	2,965	106,500	107,000	0	2,367	0	0
77,000	77,500	2,905	8,202	0	2,905	107,000	107,500	0	2,268	0	0
77,500	78,000	2,845	8,103	0	2,845	107,500	108,000	0	2,169	0	0
78,000	78,500	2,785	8,004	0	2,785	108,000	108,500	0	2,070	0	0
78,500	79,000	2,725	7,905	0	2,725	108,500	109,000	0	1,971	0	0
79,000	79,500	2,665	7,806	0	2,665	109,000	109,500	0	1,873	0	0
79,500	80,000	2,605	7,707	0	2,605	109,500	110,000	0	1,774	0	0
80,000	80,500	2,545	7,608	0	2,545	110,000	110,500	0	1,675	0	0
80,500	81,000	2,485	7,509	0	2,485	110,000	110,500	0	1,675	0	0
81,000	81,500	2,425	7,410	0	2,425	110,500	111,000	0	1,576	0	0
81,500	82,000	2,365	7,312	0	2,365	111,000	111,500	0	1,477	0	0
82,000	82,500	2,305	7,213	0	2,305	111,500	112,000	0	1,378	0	0
82,500	83,000	2,245	7,114	0	2,245	112,000	112,500	0	1,279	0	0
83,000	83,500	2,185	7,015	0	2,185	112,500	113,000	0	1,180	0	0
83,500	84,000	2,125	6,916	0	2,125	113,000	113,500	0	1,081	0	0
84,000	84,500	2,065	6,817	0	2,065	113,500	114,000	0	983	0	0
84,500	85,000	2,005	6,718	0	2,005	114,000	114,500	0	884	0	0
85,000	85,500	1,945	6,619	0	1,945	114,500	115,000	0	785	0	0
85,500	86,000	1,885	6,520	0	1,885	115,000	115,500	0	686	0	0
86,000	86,500	1,825	6,422	0	1,825	115,500	116,000	0	587	0	0
86,500	87,000	1,765	6,323	0	1,765	116,000	116,500	0	488	0	0
87,000	87,500	1,705	6,224	0	1,705	116,500	117,000	0	389	0	0
87,500	88,000	1,645	6,125	0	1,645	117,000	117,500	0	290	0	0
88,000	88,500	1,585	6,026	0	1,585	117,500	118,000	0	191	0	0
88,500	89,000	1,525	5,927	0	1,525	118,000	118,500	0	93	0	0
89,000	89,500	1,465	5,828	0	1,465	118,500	118,718	0	22	0	0
89,500	90,000	1,405	5,729	0	1,405	118,718	or over	0	0	0	0
90,000	90,500	1,345	5,630	0	1,345						
90,500	91,000	1,285	5,532	0	1,285						
91,000	91,500	1,225	5,433	0	1,225						
91,500	92,000	1,165	5,334	0	1,165						
92,000	92,500	1,105	5,235	0	1,105						
92,500	93,000	1,045	5,136	0	1,045						
93,000	93,500	985	5,037	0	985						
93,500	94,000	925	4,938	0	925						
94,000	94,500	865	4,839	0	865						
94,500	95,000	805	4,740	0	805						
95,000	95,500	745	4,642	0	745						
95,500	96,000	685	4,543	0	685						
96,000	96,500	625	4,444	0	625						
96,500	97,000	565	4,345	0	565						
97,000	97,500	505	4,246	0	505						
97,500	98,000	445	4,147	0	445						
98,000	98,500	385	4,048	0	385						
98,500	99,000	325	3,949	0	325						
99,000	99,500	265	3,850	0	265						

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