

# 1A & WI-Z

## Wisconsin Income Tax

### Forms 1A and WI-Z Instructions

2017



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#### WI efile is:

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### NEW IN 2017

**Standard Deduction Increased** – The standard deduction brackets have been increased based on the rate of inflation. The increase is built into the standard deduction table on pages 39 and 40.

**Tax Tables** – The tax brackets are adjusted annually for inflation which results in more income being taxed at lower rates. The adjustment is built into the tax tables on pages 32 through 37.

**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 7.

**REMINDER** 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.

### TIPS ON FILING

**Electronic Filing** – Electronic filing is the fastest way to get your state income tax refund. Direct deposit of refund is available ONLY to electronic filers (see page 5).

**Homestead Credit** – The Wisconsin homestead credit program provides direct relief to homeowners and renters. You may qualify if you were a full-year resident, paid property taxes or rent, and had a household income of less than \$24,680. See page 9 for more information.

**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**

**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](http://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 with disabilities
- Elderly individuals
- Individuals who qualify for the homestead credit or the earned income tax credit

#### What should you bring?

- W-2 wage and tax statements
- Information on other sources of income and any deductions
- Photo ID of taxpayer(s)
- Social security cards of taxpayer(s) and dependents
- If you are claiming 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 you are under age 62 and disabled.
- Both spouses must be present to file a joint return

#### VITA and TCE locations:

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

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

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

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

## Who Must File

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

- Your gross income was more than \$1,050 and it included at least \$351 of unearned income, or
- 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, 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 must file Form 1.)
- 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.)

## 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 1A or WI-Z, enclose either:

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

**Note:** You will owe interest on any tax that you have not paid by April 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](http://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.)

**Special Conditions** A "Special Conditions" section is located to the right of the Filing Status section on page 1 of Forms 1A and WI-Z. If you have an extension of time to file due to service in support of Operation 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

### ■ 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](http://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](http://revenue.wi.gov).
- A tax professional – Visit our website at [revenue.wi.gov/Pages/OnlineServices/city-home.aspx](http://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](http://revenue.wi.gov/Pages/OnlineServices/offshelf.aspx) or [revenue.wi.gov/Pages/OnlineServices/webased.aspx](http://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. **0 1 2 3 4 5 6 7 8 9** Do not use: **Ø 1 4 7**
- 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.

### ■ Assembling your return

Begin by putting Form 1A or WI-Z as the first page. Then, attach, using a **paper clip**, the following in the *order listed*. Do not staple your return. Stapling will delay the processing of your return and any refund.

1. **Payment** – If you owe an amount, paper clip your payment to the front of Form 1A (unless paying by credit card or online).
2. **Wisconsin Schedules** – If you claimed homestead credit, paper clip Schedule H or H-EZ behind Form 1A. If you are claiming the earned income credit, enclose a copy of federal Schedule EIC with Form 1A. Also enclose federal Form 8867 if you used a paid preparer to complete your federal return.
3. **Amended Return** – If you are filing an amended Form 1A, enclose Schedule AR (with the amended return) with an explanation of each change and the reason for each change. Enclose all supporting forms and schedules for items changed. Do not enclose your original return and schedules with your amended return.
4. **W-2s or 1099s** – The appropriate copy of each of your withholding statements (Forms W-2, 1099-G, and 1099-R).
5. **Extension Form or Statement** – If you are filing under an extension, see **How to Get an Extension of Time to File** on page 5 for items you must enclose.
6. **Divorce Decree** –
  - *Persons divorced after June 20, 1996, who compute a refund* - if your divorce decree apportions any tax liability owed to the department to your former spouse, enclose a copy of the decree with your Form 1A (or WI-Z). Fill in “04” in the Special Conditions box on page 1 of Form 1A or WI-Z. This will prevent your refund from being applied against such tax liability.
  - *Persons divorced who file a joint return* - If your divorce decree apportions any refund to you or your former spouse, or between you and your former spouse, the department will issue the refund to the person(s) to whom the refund is awarded under the terms of the divorce. Enclose a copy of the portion of your divorce decree that relates to the tax refund with your Form 1A (or WI-Z). Fill in “04” in the Special Conditions box on page 1 of Form 1A or WI-Z.
7. **Injured Spouse** – If you are filing federal Form 8379, *Injured Spouse Allocation*, enclose a copy with your Form 1A (or WI-Z). Fill in “05” in the Special Conditions box on page 1 of Form 1A or WI-Z.

### ■ 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](http://revenue.wi.gov)

If you need to contact us about your refund, please wait at least 12 weeks after filing your return. Refund information may not be available until that time. The department may not issue a refund before March 1 to an individual who is an employee, 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 a refund is claimed.

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

An automated response is available 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](http://revenue.wi.gov).

## Amending Your Return

If you filed an amended return with the Internal Revenue Service, 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 return.

**Note** If your original return was filed on Form 1A or WI-Z, you would file an amended return using Form 1A or WI-Z and checking the amended return space at the top of page 1. See the **Exception** below.

Be sure to enclose Schedule AR, *Explanation of Amended Return*, to explain all changes and the reason for the change with your amended return. Enclose all supporting forms and schedules for items changed. Do not enclose your original return and schedules with your amended return.

→ If you are changing an amount on any line of Form 1A or WI-Z, 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.

**Exception** If you filed your original return on Form 1A or WI-Z and you now want to claim an item not allowed on those forms (for example, a subtraction for child care expenses), you must file your amended return using Form 1. Form 1 begins with federal adjusted gross income (FAGI). Your FAGI is generally the amount from line 4 of your federal Form 1040EZ or line 21 of your federal Form 1040A. However, if your Form 1040A includes amounts not allowed for Wisconsin (for example, the federal deduction for tuition and fees may be allowed on your federal return), you must first complete Wisconsin Schedule I, *Adjustments to Convert 2017 Federal Adjusted Gross Income and Itemized Deductions To The Amounts Allowable for Wisconsin*, to remove these items from federal income and determine your FAGI. Your FAGI from Schedule I, line 5, is then entered on line 1 of Form 1. Follow the Form 1 instructions to complete your amended return.

### 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 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](http://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. For more information, get Fact Sheet 1118, *Income Tax Information for Active Military Personnel*.



## 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, you are not eligible for homestead credit.

**CAUTION** A homestead credit claim may not be filed on behalf of a person who is deceased. See the instructions for Schedules H and H-EZ.

For more information about homestead credit, contact our Homestead Unit in Madison at (608) 266-8641 or visit 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.

## 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 the return for the person who died. If there is an estate, the personal representative for the estate must file the return. The person filing the return should sign 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 1A or WI-Z.

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 on the form. 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 or head of household, fill in "06" in the Special Conditions box and indicate the date of death on the line provided. If a joint return is being filed, fill in "06" in the box if it is the 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](http://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](mailto:DORIncome@wisconsin.gov)

### Forms requests:

phone: (608) 266-1961

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

- 109 Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 2017
- 126 How Your Retirement Benefits Are Taxed
- 127 Wisconsin Homestead Credit Situations and Solutions
- 401 Extensions of Time to File

## Form WI-Z

Instructions are on the back of the form.

## Form 1A

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

**Note** Use black ink to complete the copy of Form 1A 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 1A. 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.

■ **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.

■ **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 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, 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.

**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) may be able to 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 also be able to use this status.

**Note** If you are married and qualify to file as head of household, be sure to check both "head of household" filing status and the "married" space next to the arrow. Also fill in your spouse's social security number in the space provided at the top of Form 1A. If you do not have to file a federal return, contact any Department of Revenue office (see page 10) 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 31. 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 1A or WI-Z. Be sure to read the instruction on the page listed for each code before using it. Using the wrong code or not using a code when appropriate could result in an incorrect tax computation or a delay in processing your return.

<b>Code 01</b> Extension – Operation Freedom’s Sentinel (page 5)	<b>Code 06</b> Single decedent or primary taxpayer if joint return (page 9)
<b>Code 02</b> Extension – Combat zone (page 5)	<b>Code 07</b> Spouse deceased if joint return (page 9)
<b>Code 03</b> Extension – Federally declared disaster (page 5)	<b>Code 08</b> Both taxpayers deceased (page 9)
<b>Code 04</b> Divorce decree (page 6)	<b>Code 99</b> Multiple special conditions
<b>Code 05</b> Injured spouse (page 6)	

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

■ **Rounding Off to Whole Dollars** The form has preprinted zeros in the place used to enter cents. All amounts filled in the form should be rounded to the nearest dollar. 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 Wages, Salaries, Tips, Etc.

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

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

### Exceptions

- Note**
- If the Wisconsin wages shown on your Form W-2 are more than the federal wages on the Form W-2, use the amount as reported in box 16 of Form W-2 as the amount to be reported on line 1.
  - If you were a member of the Reserves or National Guard and served on active duty, do not include on line 1 any military pay that was included on your W-2 and was (1) received from the federal government, (2) received after being called into active federal service or into special state service authorized by the federal Department of Defense, and (3) paid to you for a period of time during which you were on active duty.

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

## Line 2 Interest

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

Line 2 Interest – continued

**Exceptions**

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

If either exception applies, complete the Interest Worksheet below.

<b>Interest Worksheet for Line 2</b>	
1. Taxable interest from your federal Form 1040A, 1040, or 1040EZ . . . . .	1. _____
2. State and municipal bond interest* . . . . .	2. _____
3. Add lines 1 and 2 . . . . .	3. _____
4. Interest from U.S. bonds and other U.S. securities which is included in your federal income** 4.	_____
5. Subtract line 4 from line 3. Fill in here and on line 2 of Wisconsin Form 1A . . . . .	5. _____
<p>* This will generally be the amount on line 8b of your federal Form 1040A or 1040 or the tax-exempt interest shown in the space to the left of line 2 of Form 1040EZ. However, do not include interest from the following securities:</p> <ol style="list-style-type: none"> <li>(1) public housing authority and community development authority bonds issued by municipalities located in Wisconsin,</li> <li>(2) Wisconsin Housing Finance Authority bonds,</li> <li>(3) Wisconsin municipal redevelopment authority bonds,</li> <li>(4) Wisconsin Housing and Economic Development Authority bonds issued after December 10, 2003, to fund multifamily affordable housing or elderly housing projects,</li> <li>(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,</li> <li>(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 Internal Revenue Code,</li> <li>(7) local exposition district bonds,</li> <li>(8) Wisconsin professional baseball park district bonds,</li> <li>(9) bonds issued by the Government of Puerto Rico, Guam, the Virgin Islands, Northern Mariana Islands, or for bonds issued after October 16, 2004, the Government of American Samoa,</li> <li>(10) local cultural arts district bonds,</li> <li>(11) Wisconsin professional football stadium bonds,</li> <li>(12) Wisconsin Aerospace Authority bonds,</li> <li>(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,</li> <li>(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: <a href="http://revenue.wi.gov/faqs/pcs/conduit.html">revenue.wi.gov/faqs/pcs/conduit.html</a>,</li> <li>(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.,</li> <li>(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</li> <li>(17) a sponsoring municipality borrowing to assist a local exposition district created under subch. II of ch. 229.</li> </ol> <p>Income from these securities is exempt from Wisconsin tax whether received by a direct owner of these securities or by a shareholder in a mutual fund which invests in these securities.</p> <p>** Do not include on line 4 of the worksheet, interest from Ginnie Mae (Government National Mortgage Association) securities and other similar securities which are “guaranteed” by the United States government. You must include interest from these securities in your Wisconsin income.</p>	

**Line 3 Ordinary Dividends**

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

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

**Line 4 Capital Gain Distributions**

Fill in 70% of the capital gain distribution that you reported on line 10 of federal Form 1040A or line 13 of Form 1040.

**Caution** If your Form 1040 includes a loss or an amount other than a capital gain distribution, you may not file Form 1A. *You must file Form 1.*

**Line 5 Unemployment Compensation**

If you received unemployment compensation in 2017, you may have to pay tax on some or all of it. To see if any of the unemployment compensation paid to you is taxable, fill in the Unemployment Compensation Worksheet below.

**Worksheet Instructions**

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

- If you filed federal Form 1040EZ, fill in the FAGI from line 4 of your Form 1040EZ.
- If you filed federal Form 1040A or 1040, fill in the FAGI from line 21 of Form 1040A or line 37 of Form 1040. Add to this amount any deduction for tuition or fees that may be included on your federal return

**Unemployment Compensation Worksheet**

Check one box

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

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

**Line 6 Taxable IRA Distributions, Pensions, and Annuities**

Fill in on line 6 the total of your taxable IRA distributions, pensions, and annuities. Use the Retirement Benefit Worksheet on page 16 to determine the amount to fill in.

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

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

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

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

The specific retirement systems are:

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

**B. Federal retirement systems** United States Government civilian employee retirement systems. Examples of such retirement systems include the Civil Service Retirement System and the Federal Employees' Retirement System. These retirement benefits are paid from the U.S. Office of Personnel Management.

**Note** Do not include any of the following as a nontaxable retirement benefit on line 4 of the Retirement Benefit Worksheet:

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

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

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

Line 6 Taxable IRA Distributions, Pensions, and Annuities – continued

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

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

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

<b>Retirement Benefit Worksheet</b>		
<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 11b of your federal Form 1040A or line 15b of Form 1040 .....	1. _____	_____
2. Taxable pension and annuity income from line 12b of your federal Form 1040A or line 16b of Form 1040 .....	2. _____	_____
3. Add lines 1 and 2 .....	3. _____	_____
4. Nontaxable retirement benefits (see instructions) .....	4. _____	_____
5. Subtract line 4 from line 3 .....	5. _____	_____
6. Were you (or your spouse, if married filing a joint return) 65 years of age or older on December 31, 2017, and is your federal adjusted gross income less than \$15,000 (\$30,000 if married filing a joint return)? <input type="checkbox"/> YES Skip to line 7. <input type="checkbox"/> NO Add the amounts on line 5 of columns (A) and (B) and fill in here and on line 6 of Form 1A. Do NOT complete lines 7 and 8 .....	6. _____	
7. If you were 65 years of age or older on December 31, 2017, fill in on line 7, column (A), the <u>smaller</u> of the amount on line 5, column (A) or \$5,000. Fill in -0- if you were under age 65. If your spouse was 65 years of age or older on December 31, 2017, fill in on line 7, column (B), the <u>smaller</u> of the amount on line 5, column (B) or \$5,000. If your spouse was under age 65, fill in -0- .....	7. _____	_____
8. Subtract line 7 from line 5. Fill in here and on line 6 of Form 1A. If married filing a joint return, the amount to fill in on line 6 of Form 1A is the total of the amounts on line 8, columns (A) and (B) .....	8. _____	_____

**Line 8 IRA Deduction**

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

**Line 9 Student Loan Interest Deduction**

Fill in on line 9 the amount from line 18 of your federal Form 1040A or line 33 of Form 1040. You cannot take this deduction if you, or your spouse if filing jointly, are claimed as a dependent on someone's (such as your parent's) 2017 tax return.



**Line 10 Medical Care Insurance Deduction**

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

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

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

“Medical care insurance” does not include premiums for:

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

**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.

**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.

→ Premiums that are deducted pre-tax may not be included as payment for medical care insurance.

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

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

**Note** When completing line 1 of the worksheet, 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.

Medical Care Insurance Worksheet	
1. Amount you paid in 2017 for medical care insurance . . . . .	1. _____
2. Amount of premium tax credit allowed on your 2017 federal return (line 45 of Form 1040A or line 69 of Form 1040) . . . . .	2. _____
3. Subtract line 2 from line 1 . . . . .	3. _____
4. Amount of advance premium tax credit you were required to repay (line 29 of Form 1040A or line 46 of Form 1040) . . . . .	4. _____
5. Add line 3 and line 4 . . . . .	5. _____
6. Fill in the amount from line 7 of Form 1A less the amounts on lines 8 and 9 of Form 1A . . . . .	6. _____
7. Fill in the smaller of line 5 or line 6. This is your subtraction for medical care insurance. Fill in here and on line 10 of Form 1A . . . . .	7. _____

**Line 13 Dependents**

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

**Line 14 Standard Deduction**

Use the amount on line 12 to find the standard deduction for your filing status from the Standard Deduction Table on page 39. But, if you checked line 13, your standard deduction may be limited. Use the worksheet below to figure the amount to fill in on line 14.

Standard Deduction Worksheet for Dependents	
A. Wages, salaries, and tips from line 1 of Form 1A. (Do not include taxable scholarships or fellowships not reported on a W-2) . . . . .	A. _____ .00
B. Addition amount . . . . .	B. <u>350.00</u>
C. Add lines A and B. If total is less than \$1,050, fill in \$1,050 . . . . .	C. _____ .00
D. Using the amount on line 12 of Form 1A, fill in the <b>standard deduction</b> for your filing status from table, page 39 . . . . .	D. _____ .00
E. Fill in the <b>SMALLER</b> of line C or D here and on line 14 of Form 1A . . . . .	E. _____ .00

**Line 16 Exemptions**

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

**Line 16a**

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 16b**

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 16b 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 16a.

**Line 18 Tax**

Use the amount on line 17 to find your tax in the Tax Table on pages 32-37. 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 18.

**EXCEPTION** If line 17 is \$100,000 or more, use the Tax Computation Worksheet on page 38 to compute your tax.

**Line 19 Armed Forces Member Credit**

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

- You were on active duty, and
- You received military pay from the federal government in 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 the **Exception** in the line 1 instructions for information on the exclusion.

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

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

You may claim a credit if you paid rent during 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 31.

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 20a and 20b may not be more than \$300 (\$150 if married filing as head of household).

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

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

**Persons Who Jointly Own a Home or Share Rented Living Quarters** When two or more persons (other than 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 20a and 20b.

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

**Step 1 Rent Paid in 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 paid for housing that is exempt from property taxes, for example, rent for a university dorm, nonprofit senior housing, or public housing. (Property owned by a public housing authority is considered tax-exempt unless that authority makes payments in place of property taxes to the city or town in which it is located. If you live in public housing, you may wish to ask your manager about this.)

If the rent you paid included food, housekeeping, medical, or other services, reduce your 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.

**Step 2** Refer to the Renter's School Property Tax Credit Table on page 20 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 20a (line 8a of Form WI-Z).

Line 20a How to Figure the Renter's School Property Tax Credit – continued

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

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

<b>Renter's School Property Tax Credit Table*</b>																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
If Rent Paid is:		Your Line 20a Credit is:				If Rent Paid is:		Your Line 20a Credit is:				If Rent Paid is:		Your Line 20a Credit is:																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
At Least		But Less Than		Heat In-cluded in Rent		Heat Not In-cluded in Rent		At Least		But Less Than		Heat In-cluded in Rent		Heat Not In-cluded in Rent		At Least		But Less Than		Heat In-cluded in Rent		Heat Not In-cluded in Rent																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
\$ 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 19.

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

**Step 1 Property Taxes Paid on Home in 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 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 20a (line 8a of Form WI-Z).
- If you, or you and your spouse, owned a home jointly with one or more other persons, you may only use that portion of the property taxes that reflects your percentage of ownership. For example, if you and another person (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.

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

**CAUTION** If you are also claiming the renter’s credit on line 20a (line 8a of Form WI-Z), the total of your renter’s and homeowner’s credits can’t be more than \$300 (\$150 if married filing as head of household).

Homeowner’s School Property Tax Credit Table *														
If Property Taxes are:			If Property Taxes are:			If Property Taxes are:			If Property Taxes are:			If Property Taxes are:		
At Least	But Less Than	Line 20b Credit is	At Least	But Less Than	Line 20b Credit is	At Least	But Less Than	Line 20b Credit is	At Least	But Less Than	Line 20b Credit is	At Least	But Less Than	Line 20b 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 19.

**Line 21 Married Couple Credit**

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

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

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

“Earned income” includes *taxable* wages, salaries, tips, scholarships or fellowships (only amounts reported on a W-2), other employee compensation, and disability income treated as wages. Earned income that is not taxable to Wisconsin cannot be used in computing the credit.

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

“Earned income” does not include other income such as interest, dividends, IRA distributions, deferred compensation (even though it may be reported on a W-2), unemployment compensation, 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.

Fill in the amount of your credit from line 6 of the schedule on line 21 of Form 1A. The maximum credit allowable is \$480.

**Line 25 (Line 12 of Form WI-Z) Sales and Use Tax Due on Internet, Mail Order, or Other Out-of-State Purchases**

Did you make any taxable purchases from out-of-state firms 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 25 (line 12 of Form WI-Z) if they were stored, used, or consumed in Wisconsin. You must also report sales and use tax on taxable purchases from a retailer located in another country, regardless of whether you were charged any tax for that country or any duty by the U.S. Customs Service.

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

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

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

**Note** If you do not include an amount on line 25 (line 12 of Form WI-Z), place a checkmark in the space provided to certify that you do not owe any sales or use tax. Only returns certified as “no use tax due” will be recognized as filing a sales/use tax return.

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 on page 23). . . . .	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 25 of Form 1A (line 12 of Form WI-Z) . . . . .	_____ \$

Line 25 (Line 12 of Form WI-Z) Sales and Use Tax Due on Internet, Mail Order, or Other Out-of-State Purchases – continued

### 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
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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 26 Donations

You may designate amounts as a donation to one or more of the programs listed on lines 26a through 26h. Your donation will either reduce your refund or be added to tax due. Add the amounts on lines 26a through 26h and fill in the total on line 26i.

**Line 26a 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 26a.

**Line 26b 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 26b.

**Line 26c 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 26c.

**Line 26d 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 26d.

**Line 26e 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 26e.

**Line 26f 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 26f.

**Line 26g 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 26g.

**Line 26h Special Olympics Wisconsin** You may donate an amount to Special Olympics Wisconsin, Inc. Fill in the amount you want to donate on line 26h.

**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 28 Wisconsin Tax Withheld**

Add the **Wisconsin** income tax withheld shown on your withholding statements. Fill in the total on line 28. Enclose readable copies of your withholding statements with Form 1A.

→ 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 29 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 29, check the amount of your estimated tax payments on the department's website at [revenue.wi.gov/Pages/apps/taxpaymentinquiry.aspx](http://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.

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.

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 1A. 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 30 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.

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



Line 30 Earned Income Credit – continued

To claim the Wisconsin earned income credit, complete the following steps and fill in the required information in the spaces provided on line 30.

**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 30. 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 1A. 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 30. Write “EIC” in the space to the right of line 30. Complete your return through line 32 of Form 1A. Enclose a copy of your federal return (Form 1040A or Form 1040) with your Form 1A.

**Line 31 Homestead Credit**

If you are claiming homestead credit, attach Schedule H or H-EZ to your Form 1A. Fill in on line 31 the amount from line 19 of Schedule H or line 14 of Schedule H-EZ.

→ To see if you may qualify for homestead credit, refer to the Special Instructions on page 9. You cannot claim homestead credit if you (or your spouse, if married) claim the veterans and surviving spouses property tax credit.

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

**Line 32 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 or homestead credit.)

**Note** If you recklessly or fraudulently claim a false credit, you may be ineligible to claim any 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 unemployment,

Line 32 Eligible Veterans and Surviving Spouses Property Tax Credit – continued

- 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 unmarried 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.

**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.

*Line 32 Eligible Veterans and Surviving Spouses Property Tax Credit – continued*

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.state.wi.us/Pages/Home.aspx](http://dva.state.wi.us/Pages/Home.aspx). You may submit these forms and supporting documents to your county veterans service officer or 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 33 (line 17 of Form WI-Z) Amount Previously Paid

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

If you did not pay the full amount shown on your original Form 1A or Form WI-Z, 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 34 (line 18 of Form WI-Z)

Add lines 28-33 (lines 16 and 17 of Form WI-Z).

### Line 35 (line 19 of Form WI-Z) Amounts Previously Refunded

**Amended return only** – Complete this line only if this is an amended 2017 Form 1A or Form WI-Z. 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 38 of Form 1A (line 21 of Form WI-Z).

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 33 (line 17 of Form WI-Z) instead of line 35 (line 19 of Form WI-Z).

**Line 36 (line 20 of Form WI-Z) Subtraction**

If line 35 (line 19 of Form WI-Z) is less than line 34 (line 18 of Form WI-Z), subtract line 35 (line 19 of Form WI-Z) from line 34 (line 18 of Form WI-Z) and fill in the result on line 36 (line 20 of Form WI-Z). If line 35 (line 19 of Form WI-Z) is more than line 34 (line 18 of Form WI-Z), subtract line 34 (line 18 of Form WI-Z) from line 35 (line 19 of Form WI-Z) and fill in the result on line 36 (line 20 of Form WI-Z) as a negative number by placing a minus sign (-) in front of the number.

**Line 37 (line 21 of Form WI-Z) Amount You Overpaid**

If line 36 (line 20 of Form WI-Z) is more than line 27 (line 15 of Form WI-Z), subtract line 27 (line 15 of Form WI-Z) from line 36 (line 20 of Form WI-Z). Fill in the result on line 37 (line 21 of Form WI-Z). If line 36 (line 20 of Form WI-Z) is a negative number, do not complete line 37 (line 21 of Form WI-Z).

→ 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 41 instructions to see if you owe underpayment interest. If you owe underpayment interest and you show an overpayment on line 37, reduce the amount on line 37 by the amount of underpayment interest on line 41.

**Line 38 Refund**

Fill in on line 38 the amount from line 37 that you want refunded to you. The department may not issue a refund before March 1 to an individual who is an employee, 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 a refund is claimed.

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

The amount on line 38 cannot be more than the amount on line 37 less the amount applied to your estimated tax on line 39.

**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, or (3) any portion of the refund that is applied to 2018 estimated tax.

**Line 39 Amount Applied to 2018 Estimated Tax**

Fill in on line 39 the amount, if any, of the overpayment on line 37 you want applied to your 2018 estimated tax.

If you are married filing a joint return, we will apply the amount on line 39 to your joint estimated tax.

**Amended return only** – Generally, the amount filled in on line 39 must be the same as the amount shown on line 39 of your original Form 1A (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 40 Amount You Owe**

If line 36 is less than line 27, complete line 40 to determine the amount you owe.

**Amended return only** – If the total of the amounts on line 27 and line 39 is greater than line 36, you owe additional tax. Subtract line 36 from the total of lines 27 and 39. **CAUTION** If line 36 is a negative number because line 35 exceeds line 34, treat the amount on line 36 as a positive number and add (rather than subtract) line 36 to lines 27 and 39. 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 40, write in the amount of interest. Label it “interest charge.”

**Exception** Do not compute interest on any additional amount due because of a decrease in the amount of homestead credit.

**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.” See the line 41 instructions. 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 41 instructions to see if you owe underpayment interest. If you do, include the underpayment interest from line 41 in the amount you fill in on line 40.

Line 40 Amount You Owe – continued

**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 1A.

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 below. 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.

**Note:** If you pay by credit card before filing your return, enter on page 1 of Form 1A in the lower left corner the confirmation number you were given at the end of the transaction and the tax amount you charged.

Official Payments Corporation

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

1-866-621-4109 (Customer Service)

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

**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 41 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, see "**Estimated Tax Payments Required for Next Year**" on page 8.

Underpayment interest applies if:

- Line 40 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 24 minus the amounts on lines 30, 31, and 32.

**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 28 and 29 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 24 of 2016 Form 1A minus the amounts on lines 30, 31, and 32.

Line 41 Underpayment Interest – continued

### Figuring Underpayment Interest

If the **Exceptions** on page 29 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 41. Add the amount of the underpayment interest to any tax due and fill in the total on line 40. If you are due a refund, subtract the underpayment interest from the overpayment you show on line 37 and adjust lines 38 and 39 if necessary. Enclose Schedule U with your Form 1.

**Note** Fill in the exception code in the space to the left of line 41 if you are enclosing an application for a waiver, qualify for an exception, or are using the annualized income installment method (Part IV of Schedule U) to compute underpayment interest. See the Schedule U instructions for the exception code to use.

**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 1A. Fill in the appropriate exception code in the space on line 41 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 41. If the amount of underpayment interest is reduced, put a minus sign (-) in front of the amount on line 41.

If line 37 of Form 1A shows an overpayment and you are reducing the amount of underpayment interest, add the amount on line 41 to the amount on line 37 of Form 1A. Adjust lines 38 and 39 accordingly.

If line 40 of Form 1A shows an amount due and you are increasing the amount of underpayment interest, add the amount on line 41 to the amount on line 40 of Form 1A.

■ **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, check “Yes” in the “Third Party Designee” area of your return. Also, fill in the designee’s name, phone number, and any five digits the designee chooses as a personal identification number (PIN).

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

- Give the department any information 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 in the space provided on page 2. Form 1A 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 Forms 1A and WI-Z Filers**

Use this Tax Table if your taxable income is less than \$100,000. If \$100,000 or more, use the Tax Computation Worksheet on page 38.

**Example:** Mr. and Mrs. Smith are filing a joint return. Their taxable income on line 17 of Form 1A is \$28,653. First, they find the \$28,000 heading in the table. Then they find the \$28,600-28,700 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and the filing status column meet is \$1,398. This is the tax amount they must write on line 18 of their return.



If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly
		Your tax is –	
28,500	28,600	1,487	1,392
28,600	28,700	1,493	1,398
28,700	28,800	1,499	1,403
28,800	28,900	1,506	1,409
28,900	29,000	1,512	1,415

If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or Head of household	Married filing jointly	At least	But less than	Single or Head of household	Married filing jointly	At least	But less than	Single or Head of household	Married filing jointly
		Your tax is –				Your tax is –				Your tax is –	
<b>0</b>		0	0	<b>4,000</b>				<b>8,000</b>			
0	20	1	1	4,000	4,100	162	162	8,000	8,100	322	322
20	40	3	3	4,100	4,200	166	166	8,100	8,200	326	326
40	100	6	6	4,200	4,300	170	170	8,200	8,300	330	330
100	200	10	10	4,300	4,400	174	174	8,300	8,400	334	334
200	300	14	14	4,400	4,500	178	178	8,400	8,500	338	338
300	400	18	18	4,500	4,600	182	182	8,500	8,600	342	342
400	500	22	22	4,600	4,700	186	186	8,600	8,700	346	346
500	600	26	26	4,700	4,800	190	190	8,700	8,800	350	350
600	700	30	30	4,800	4,900	194	194	8,800	8,900	354	354
700	800	34	34	4,900	5,000	198	198	8,900	9,000	358	358
800	900	38	38								
900	1,000			<b>5,000</b>				<b>9,000</b>			
<b>1,000</b>				5,000	5,100	202	202	9,000	9,100	362	362
1,000	1,100	42	42	5,100	5,200	206	206	9,100	9,200	366	366
1,100	1,200	46	46	5,200	5,300	210	210	9,200	9,300	370	370
1,200	1,300	50	50	5,300	5,400	214	214	9,300	9,400	374	374
1,300	1,400	54	54	5,400	5,500	218	218	9,400	9,500	378	378
1,400	1,500	58	58	5,500	5,600	222	222	9,500	9,600	382	382
1,500	1,600	62	62	5,600	5,700	226	226	9,600	9,700	386	386
1,600	1,700	66	66	5,700	5,800	230	230	9,700	9,800	390	390
1,700	1,800	70	70	5,800	5,900	234	234	9,800	9,900	394	394
1,800	1,900	74	74	5,900	6,000	238	238	9,900	10,000	398	398
1,900	2,000	78	78								
<b>2,000</b>				<b>6,000</b>				<b>10,000</b>			
2,000	2,100	82	82	6,000	6,100	242	242	10,000	10,100	402	402
2,100	2,200	86	86	6,100	6,200	246	246	10,100	10,200	406	406
2,200	2,300	90	90	6,200	6,300	250	250	10,200	10,300	410	410
2,300	2,400	94	94	6,300	6,400	254	254	10,300	10,400	414	414
2,400	2,500	98	98	6,400	6,500	258	258	10,400	10,500	418	418
2,500	2,600	102	102	6,500	6,600	262	262	10,500	10,600	422	422
2,600	2,700	106	106	6,600	6,700	266	266	10,600	10,700	426	426
2,700	2,800	110	110	6,700	6,800	270	270	10,700	10,800	430	430
2,800	2,900	114	114	6,800	6,900	274	274	10,800	10,900	434	434
2,900	3,000	118	118	6,900	7,000	278	278	10,900	11,000	438	438
<b>3,000</b>				<b>7,000</b>				<b>11,000</b>			
3,000	3,100	122	122	7,000	7,100	282	282	11,000	11,100	442	442
3,100	3,200	126	126	7,100	7,200	286	286	11,100	11,200	446	446
3,200	3,300	130	130	7,200	7,300	290	290	11,200	11,300	450	450
3,300	3,400	134	134	7,300	7,400	294	294	11,300	11,400	454	454
3,400	3,500	138	138	7,400	7,500	298	298	11,400	11,500	458	458
3,500	3,600	142	142	7,500	7,600	302	302	11,500	11,600	462	462
3,600	3,700	146	146	7,600	7,700	306	306	11,600	11,700	466	466
3,700	3,800	150	150	7,700	7,800	310	310	11,700	11,800	470	470
3,800	3,900	154	154	7,800	7,900	314	314	11,800	11,900	474	474
3,900	4,000	158	158	7,900	8,000	318	318	11,900	12,000	478	478



If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or Head of household	Married filing jointly	At least	But less than	Single or Head of household	Married filing jointly	At least	But less than	Single or Head of household	Married filing jointly
		Your tax is –				Your tax is –				Your tax is –	
<b>12,000</b>				<b>18,000</b>				<b>24,000</b>			
12,000	12,100	497	482	18,000	18,100	847	778	24,000	24,100	1,205	1,129
12,100	12,200	503	486	18,100	18,200	853	784	24,100	24,200	1,211	1,135
12,200	12,300	509	490	18,200	18,300	859	790	24,200	24,300	1,217	1,141
12,300	12,400	515	494	18,300	18,400	865	796	24,300	24,400	1,223	1,146
12,400	12,500	520	498	18,400	18,500	871	802	24,400	24,500	1,230	1,152
12,500	12,600	526	502	18,500	18,600	877	808	24,500	24,600	1,236	1,158
12,600	12,700	532	506	18,600	18,700	883	814	24,600	24,700	1,242	1,164
12,700	12,800	538	510	18,700	18,800	888	819	24,700	24,800	1,249	1,170
12,800	12,900	544	514	18,800	18,900	894	825	24,800	24,900	1,255	1,176
12,900	13,000	550	518	18,900	19,000	900	831	24,900	25,000	1,261	1,181
<b>13,000</b>				<b>19,000</b>				<b>25,000</b>			
13,000	13,100	555	522	19,000	19,100	906	837	25,000	25,100	1,267	1,187
13,100	13,200	561	526	19,100	19,200	912	843	25,100	25,200	1,274	1,193
13,200	13,300	567	530	19,200	19,300	918	849	25,200	25,300	1,280	1,199
13,300	13,400	573	534	19,300	19,400	923	854	25,300	25,400	1,286	1,205
13,400	13,500	579	538	19,400	19,500	929	860	25,400	25,500	1,292	1,211
13,500	13,600	585	542	19,500	19,600	935	866	25,500	25,600	1,299	1,216
13,600	13,700	591	546	19,600	19,700	941	872	25,600	25,700	1,305	1,222
13,700	13,800	596	550	19,700	19,800	947	878	25,700	25,800	1,311	1,228
13,800	13,900	602	554	19,800	19,900	953	884	25,800	25,900	1,318	1,234
13,900	14,000	608	558	19,900	20,000	958	889	25,900	26,000	1,324	1,240
<b>14,000</b>				<b>20,000</b>				<b>26,000</b>			
14,000	14,100	614	562	20,000	20,100	964	895	26,000	26,100	1,330	1,246
14,100	14,200	620	566	20,100	20,200	970	901	26,100	26,200	1,336	1,252
14,200	14,300	626	570	20,200	20,300	976	907	26,200	26,300	1,343	1,257
14,300	14,400	631	574	20,300	20,400	982	913	26,300	26,400	1,349	1,263
14,400	14,500	637	578	20,400	20,500	988	919	26,400	26,500	1,355	1,269
14,500	14,600	643	582	20,500	20,600	993	924	26,500	26,600	1,361	1,275
14,600	14,700	649	586	20,600	20,700	999	930	26,600	26,700	1,368	1,281
14,700	14,800	655	590	20,700	20,800	1,005	936	26,700	26,800	1,374	1,287
14,800	14,900	661	594	20,800	20,900	1,011	942	26,800	26,900	1,380	1,292
14,900	15,000	666	598	20,900	21,000	1,017	948	26,900	27,000	1,387	1,298
<b>15,000</b>				<b>21,000</b>				<b>27,000</b>			
15,000	15,100	672	603	21,000	21,100	1,023	954	27,000	27,100	1,393	1,304
15,100	15,200	678	609	21,100	21,200	1,029	960	27,100	27,200	1,399	1,310
15,200	15,300	684	615	21,200	21,300	1,034	965	27,200	27,300	1,405	1,316
15,300	15,400	690	621	21,300	21,400	1,040	971	27,300	27,400	1,412	1,322
15,400	15,500	696	627	21,400	21,500	1,046	977	27,400	27,500	1,418	1,327
15,500	15,600	701	632	21,500	21,600	1,052	983	27,500	27,600	1,424	1,333
15,600	15,700	707	638	21,600	21,700	1,058	989	27,600	27,700	1,430	1,339
15,700	15,800	713	644	21,700	21,800	1,064	995	27,700	27,800	1,437	1,345
15,800	15,900	719	650	21,800	21,900	1,069	1,000	27,800	27,900	1,443	1,351
15,900	16,000	725	656	21,900	22,000	1,075	1,006	27,900	28,000	1,449	1,357
<b>16,000</b>				<b>22,000</b>				<b>28,000</b>			
16,000	16,100	731	662	22,000	22,100	1,081	1,012	28,000	28,100	1,455	1,362
16,100	16,200	737	668	22,100	22,200	1,087	1,018	28,100	28,200	1,462	1,368
16,200	16,300	742	673	22,200	22,300	1,093	1,024	28,200	28,300	1,468	1,374
16,300	16,400	748	679	22,300	22,400	1,099	1,030	28,300	28,400	1,474	1,380
16,400	16,500	754	685	22,400	22,500	1,104	1,035	28,400	28,500	1,481	1,386
16,500	16,600	760	691	22,500	22,600	1,111	1,041	28,500	28,600	1,487	1,392
16,600	16,700	766	697	22,600	22,700	1,117	1,047	28,600	28,700	1,493	1,398
16,700	16,800	772	703	22,700	22,800	1,123	1,053	28,700	28,800	1,499	1,403
16,800	16,900	777	708	22,800	22,900	1,129	1,059	28,800	28,900	1,506	1,409
16,900	17,000	783	714	22,900	23,000	1,136	1,065	28,900	29,000	1,512	1,415
<b>17,000</b>				<b>23,000</b>				<b>29,000</b>			
17,000	17,100	789	720	23,000	23,100	1,142	1,070	29,000	29,100	1,518	1,421
17,100	17,200	795	726	23,100	23,200	1,148	1,076	29,100	29,200	1,524	1,427
17,200	17,300	801	732	23,200	23,300	1,155	1,082	29,200	29,300	1,531	1,433
17,300	17,400	807	738	23,300	23,400	1,161	1,088	29,300	29,400	1,537	1,438
17,400	17,500	812	743	23,400	23,500	1,167	1,094	29,400	29,500	1,543	1,444
17,500	17,600	818	749	23,500	23,600	1,173	1,100	29,500	29,600	1,550	1,450
17,600	17,700	824	755	23,600	23,700	1,180	1,106	29,600	29,700	1,556	1,456
17,700	17,800	830	761	23,700	23,800	1,186	1,111	29,700	29,800	1,562	1,462
17,800	17,900	836	767	23,800	23,900	1,192	1,117	29,800	29,900	1,568	1,468
17,900	18,000	842	773	23,900	24,000	1,198	1,123	29,900	30,000	1,575	1,473

*continued on next page*

If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or Head of household	Married filing jointly	At least	But less than	Single or Head of household	Married filing jointly	At least	But less than	Single or Head of household	Married filing jointly
		Your tax is –				Your tax is –				Your tax is –	
<b>30,000</b>				<b>36,000</b>				<b>42,000</b>			
30,000	30,100	1,581	1,480	36,000	36,100	1,957	1,856	42,000	42,100	2,333	2,232
30,100	30,200	1,587	1,486	36,100	36,200	1,963	1,862	42,100	42,200	2,340	2,238
30,200	30,300	1,593	1,492	36,200	36,300	1,970	1,868	42,200	42,300	2,346	2,245
30,300	30,400	1,600	1,498	36,300	36,400	1,976	1,875	42,300	42,400	2,352	2,251
30,400	30,500	1,606	1,505	36,400	36,500	1,982	1,881	42,400	42,500	2,358	2,257
30,500	30,600	1,612	1,511	36,500	36,600	1,988	1,887	42,500	42,600	2,365	2,263
30,600	30,700	1,619	1,517	36,600	36,700	1,995	1,893	42,600	42,700	2,371	2,270
30,700	30,800	1,625	1,524	36,700	36,800	2,001	1,900	42,700	42,800	2,377	2,276
30,800	30,900	1,631	1,530	36,800	36,900	2,007	1,906	42,800	42,900	2,383	2,282
30,900	31,000	1,637	1,536	36,900	37,000	2,014	1,912	42,900	43,000	2,390	2,289
<b>31,000</b>				<b>37,000</b>				<b>43,000</b>			
31,000	31,100	1,644	1,542	37,000	37,100	2,020	1,919	43,000	43,100	2,396	2,295
31,100	31,200	1,650	1,549	37,100	37,200	2,026	1,925	43,100	43,200	2,402	2,301
31,200	31,300	1,656	1,555	37,200	37,300	2,032	1,931	43,200	43,300	2,409	2,307
31,300	31,400	1,662	1,561	37,300	37,400	2,039	1,937	43,300	43,400	2,415	2,314
31,400	31,500	1,669	1,567	37,400	37,500	2,045	1,944	43,400	43,500	2,421	2,320
31,500	31,600	1,675	1,574	37,500	37,600	2,051	1,950	43,500	43,600	2,427	2,326
31,600	31,700	1,681	1,580	37,600	37,700	2,057	1,956	43,600	43,700	2,434	2,332
31,700	31,800	1,687	1,586	37,700	37,800	2,064	1,962	43,700	43,800	2,440	2,339
31,800	31,900	1,694	1,593	37,800	37,900	2,070	1,969	43,800	43,900	2,446	2,345
31,900	32,000	1,700	1,599	37,900	38,000	2,076	1,975	43,900	44,000	2,452	2,351
<b>32,000</b>				<b>38,000</b>				<b>44,000</b>			
32,000	32,100	1,706	1,605	38,000	38,100	2,082	1,981	44,000	44,100	2,459	2,357
32,100	32,200	1,713	1,611	38,100	38,200	2,089	1,988	44,100	44,200	2,465	2,364
32,200	32,300	1,719	1,618	38,200	38,300	2,095	1,994	44,200	44,300	2,471	2,370
32,300	32,400	1,725	1,624	38,300	38,400	2,101	2,000	44,300	44,400	2,477	2,376
32,400	32,500	1,731	1,630	38,400	38,500	2,108	2,006	44,400	44,500	2,484	2,383
32,500	32,600	1,738	1,636	38,500	38,600	2,114	2,013	44,500	44,600	2,490	2,389
32,600	32,700	1,744	1,643	38,600	38,700	2,120	2,019	44,600	44,700	2,496	2,395
32,700	32,800	1,750	1,649	38,700	38,800	2,126	2,025	44,700	44,800	2,503	2,401
32,800	32,900	1,756	1,655	38,800	38,900	2,133	2,031	44,800	44,900	2,509	2,408
32,900	33,000	1,763	1,662	38,900	39,000	2,139	2,038	44,900	45,000	2,515	2,414
<b>33,000</b>				<b>39,000</b>				<b>45,000</b>			
33,000	33,100	1,769	1,668	39,000	39,100	2,145	2,044	45,000	45,100	2,521	2,420
33,100	33,200	1,775	1,674	39,100	39,200	2,151	2,050	45,100	45,200	2,528	2,426
33,200	33,300	1,782	1,680	39,200	39,300	2,158	2,057	45,200	45,300	2,534	2,433
33,300	33,400	1,788	1,687	39,300	39,400	2,164	2,063	45,300	45,400	2,540	2,439
33,400	33,500	1,794	1,693	39,400	39,500	2,170	2,069	45,400	45,500	2,546	2,445
33,500	33,600	1,800	1,699	39,500	39,600	2,177	2,075	45,500	45,600	2,553	2,452
33,600	33,700	1,807	1,705	39,600	39,700	2,183	2,082	45,600	45,700	2,559	2,458
33,700	33,800	1,813	1,712	39,700	39,800	2,189	2,088	45,700	45,800	2,565	2,464
33,800	33,900	1,819	1,718	39,800	39,900	2,195	2,094	45,800	45,900	2,572	2,470
33,900	34,000	1,825	1,724	39,900	40,000	2,202	2,100	45,900	46,000	2,578	2,477
<b>34,000</b>				<b>40,000</b>				<b>46,000</b>			
34,000	34,100	1,832	1,730	40,000	40,100	2,208	2,107	46,000	46,100	2,584	2,483
34,100	34,200	1,838	1,737	40,100	40,200	2,214	2,113	46,100	46,200	2,590	2,489
34,200	34,300	1,844	1,743	40,200	40,300	2,220	2,119	46,200	46,300	2,597	2,495
34,300	34,400	1,850	1,749	40,300	40,400	2,227	2,125	46,300	46,400	2,603	2,502
34,400	34,500	1,857	1,756	40,400	40,500	2,233	2,132	46,400	46,500	2,609	2,508
34,500	34,600	1,863	1,762	40,500	40,600	2,239	2,138	46,500	46,600	2,615	2,514
34,600	34,700	1,869	1,768	40,600	40,700	2,246	2,144	46,600	46,700	2,622	2,520
34,700	34,800	1,876	1,774	40,700	40,800	2,252	2,151	46,700	46,800	2,628	2,527
34,800	34,900	1,882	1,781	40,800	40,900	2,258	2,157	46,800	46,900	2,634	2,533
34,900	35,000	1,888	1,787	40,900	41,000	2,264	2,163	46,900	47,000	2,641	2,539
<b>35,000</b>				<b>41,000</b>				<b>47,000</b>			
35,000	35,100	1,894	1,793	41,000	41,100	2,271	2,169	47,000	47,100	2,647	2,546
35,100	35,200	1,901	1,799	41,100	41,200	2,277	2,176	47,100	47,200	2,653	2,552
35,200	35,300	1,907	1,806	41,200	41,300	2,283	2,182	47,200	47,300	2,659	2,558
35,300	35,400	1,913	1,812	41,300	41,400	2,289	2,188	47,300	47,400	2,666	2,564
35,400	35,500	1,919	1,818	41,400	41,500	2,296	2,194	47,400	47,500	2,672	2,571
35,500	35,600	1,926	1,825	41,500	41,600	2,302	2,201	47,500	47,600	2,678	2,577
35,600	35,700	1,932	1,831	41,600	41,700	2,308	2,207	47,600	47,700	2,684	2,583
35,700	35,800	1,938	1,837	41,700	41,800	2,314	2,213	47,700	47,800	2,691	2,589
35,800	35,900	1,945	1,843	41,800	41,900	2,321	2,220	47,800	47,900	2,697	2,596
35,900	36,000	1,951	1,850	41,900	42,000	2,327	2,226	47,900	48,000	2,703	2,602

*continued on next page*

If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or Head of household	Married filing jointly	At least	But less than	Single or Head of household	Married filing jointly	At least	But less than	Single or Head of household	Married filing jointly
		Your tax is –				Your tax is –				Your tax is –	
<b>48,000</b>				<b>54,000</b>				<b>60,000</b>			
48,000	48,100	2,709	2,608	54,000	54,100	3,086	2,984	60,000	60,100	3,462	3,361
48,100	48,200	2,716	2,615	54,100	54,200	3,092	2,991	60,100	60,200	3,468	3,367
48,200	48,300	2,722	2,621	54,200	54,300	3,098	2,997	60,200	60,300	3,474	3,373
48,300	48,400	2,728	2,627	54,300	54,400	3,104	3,003	60,300	60,400	3,481	3,379
48,400	48,500	2,735	2,633	54,400	54,500	3,111	3,010	60,400	60,500	3,487	3,386
48,500	48,600	2,741	2,640	54,500	54,600	3,117	3,016	60,500	60,600	3,493	3,392
48,600	48,700	2,747	2,646	54,600	54,700	3,123	3,022	60,600	60,700	3,500	3,398
48,700	48,800	2,753	2,652	54,700	54,800	3,130	3,028	60,700	60,800	3,506	3,405
48,800	48,900	2,760	2,658	54,800	54,900	3,136	3,035	60,800	60,900	3,512	3,411
48,900	49,000	2,766	2,665	54,900	55,000	3,142	3,041	60,900	61,000	3,518	3,417
<b>49,000</b>				<b>55,000</b>				<b>61,000</b>			
49,000	49,100	2,772	2,671	55,000	55,100	3,148	3,047	61,000	61,100	3,525	3,423
49,100	49,200	2,778	2,677	55,100	55,200	3,155	3,053	61,100	61,200	3,531	3,430
49,200	49,300	2,785	2,684	55,200	55,300	3,161	3,060	61,200	61,300	3,537	3,436
49,300	49,400	2,791	2,690	55,300	55,400	3,167	3,066	61,300	61,400	3,543	3,442
49,400	49,500	2,797	2,696	55,400	55,500	3,173	3,072	61,400	61,500	3,550	3,448
49,500	49,600	2,804	2,702	55,500	55,600	3,180	3,079	61,500	61,600	3,556	3,455
49,600	49,700	2,810	2,709	55,600	55,700	3,186	3,085	61,600	61,700	3,562	3,461
49,700	49,800	2,816	2,715	55,700	55,800	3,192	3,091	61,700	61,800	3,568	3,467
49,800	49,900	2,822	2,721	55,800	55,900	3,199	3,097	61,800	61,900	3,575	3,474
49,900	50,000	2,829	2,727	55,900	56,000	3,205	3,104	61,900	62,000	3,581	3,480
<b>50,000</b>				<b>56,000</b>				<b>62,000</b>			
50,000	50,100	2,835	2,734	56,000	56,100	3,211	3,110	62,000	62,100	3,587	3,486
50,100	50,200	2,841	2,740	56,100	56,200	3,217	3,116	62,100	62,200	3,594	3,492
50,200	50,300	2,847	2,746	56,200	56,300	3,224	3,122	62,200	62,300	3,600	3,499
50,300	50,400	2,854	2,752	56,300	56,400	3,230	3,129	62,300	62,400	3,606	3,505
50,400	50,500	2,860	2,759	56,400	56,500	3,236	3,135	62,400	62,500	3,612	3,511
50,500	50,600	2,866	2,765	56,500	56,600	3,242	3,141	62,500	62,600	3,619	3,517
50,600	50,700	2,873	2,771	56,600	56,700	3,249	3,147	62,600	62,700	3,625	3,524
50,700	50,800	2,879	2,778	56,700	56,800	3,255	3,154	62,700	62,800	3,631	3,530
50,800	50,900	2,885	2,784	56,800	56,900	3,261	3,160	62,800	62,900	3,637	3,536
50,900	51,000	2,891	2,790	56,900	57,000	3,268	3,166	62,900	63,000	3,644	3,543
<b>51,000</b>				<b>57,000</b>				<b>63,000</b>			
51,000	51,100	2,898	2,796	57,000	57,100	3,274	3,173	63,000	63,100	3,650	3,549
51,100	51,200	2,904	2,803	57,100	57,200	3,280	3,179	63,100	63,200	3,656	3,555
51,200	51,300	2,910	2,809	57,200	57,300	3,286	3,185	63,200	63,300	3,663	3,561
51,300	51,400	2,916	2,815	57,300	57,400	3,293	3,191	63,300	63,400	3,669	3,568
51,400	51,500	2,923	2,821	57,400	57,500	3,299	3,198	63,400	63,500	3,675	3,574
51,500	51,600	2,929	2,828	57,500	57,600	3,305	3,204	63,500	63,600	3,681	3,580
51,600	51,700	2,935	2,834	57,600	57,700	3,311	3,210	63,600	63,700	3,688	3,586
51,700	51,800	2,941	2,840	57,700	57,800	3,318	3,216	63,700	63,800	3,694	3,593
51,800	51,900	2,948	2,847	57,800	57,900	3,324	3,223	63,800	63,900	3,700	3,599
51,900	52,000	2,954	2,853	57,900	58,000	3,330	3,229	63,900	64,000	3,706	3,605
<b>52,000</b>				<b>58,000</b>				<b>64,000</b>			
52,000	52,100	2,960	2,859	58,000	58,100	3,336	3,235	64,000	64,100	3,713	3,611
52,100	52,200	2,967	2,865	58,100	58,200	3,343	3,242	64,100	64,200	3,719	3,618
52,200	52,300	2,973	2,872	58,200	58,300	3,349	3,248	64,200	64,300	3,725	3,624
52,300	52,400	2,979	2,878	58,300	58,400	3,355	3,254	64,300	64,400	3,731	3,630
52,400	52,500	2,985	2,884	58,400	58,500	3,362	3,260	64,400	64,500	3,738	3,637
52,500	52,600	2,992	2,890	58,500	58,600	3,368	3,267	64,500	64,600	3,744	3,643
52,600	52,700	2,998	2,897	58,600	58,700	3,374	3,273	64,600	64,700	3,750	3,649
52,700	52,800	3,004	2,903	58,700	58,800	3,380	3,279	64,700	64,800	3,757	3,655
52,800	52,900	3,010	2,909	58,800	58,900	3,387	3,285	64,800	64,900	3,763	3,662
52,900	53,000	3,017	2,916	58,900	59,000	3,393	3,292	64,900	65,000	3,769	3,668
<b>53,000</b>				<b>59,000</b>				<b>65,000</b>			
53,000	53,100	3,023	2,922	59,000	59,100	3,399	3,298	65,000	65,100	3,775	3,674
53,100	53,200	3,029	2,928	59,100	59,200	3,405	3,304	65,100	65,200	3,782	3,680
53,200	53,300	3,036	2,934	59,200	59,300	3,412	3,311	65,200	65,300	3,788	3,687
53,300	53,400	3,042	2,941	59,300	59,400	3,418	3,317	65,300	65,400	3,794	3,693
53,400	53,500	3,048	2,947	59,400	59,500	3,424	3,323	65,400	65,500	3,800	3,699
53,500	53,600	3,054	2,953	59,500	59,600	3,431	3,329	65,500	65,600	3,807	3,706
53,600	53,700	3,061	2,959	59,600	59,700	3,437	3,336	65,600	65,700	3,813	3,712
53,700	53,800	3,067	2,966	59,700	59,800	3,443	3,342	65,700	65,800	3,819	3,718
53,800	53,900	3,073	2,972	59,800	59,900	3,449	3,348	65,800	65,900	3,826	3,724
53,900	54,000	3,079	2,978	59,900	60,000	3,456	3,354	65,900	66,000	3,832	3,731

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If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or Head of household	Married filing jointly	At least	But less than	Single or Head of household	Married filing jointly	At least	But less than	Single or Head of household	Married filing jointly
		Your tax is –				Your tax is –				Your tax is –	
<b>66,000</b>				<b>72,000</b>				<b>78,000</b>			
66,000	66,100	3,838	3,737	72,000	72,100	4,214	4,113	78,000	78,100	4,590	4,489
66,100	66,200	3,844	3,743	72,100	72,200	4,221	4,119	78,100	78,200	4,597	4,496
66,200	66,300	3,851	3,749	72,200	72,300	4,227	4,126	78,200	78,300	4,603	4,502
66,300	66,400	3,857	3,756	72,300	72,400	4,233	4,132	78,300	78,400	4,609	4,508
66,400	66,500	3,863	3,762	72,400	72,500	4,239	4,138	78,400	78,500	4,616	4,514
66,500	66,600	3,869	3,768	72,500	72,600	4,246	4,144	78,500	78,600	4,622	4,521
66,600	66,700	3,876	3,774	72,600	72,700	4,252	4,151	78,600	78,700	4,628	4,527
66,700	66,800	3,882	3,781	72,700	72,800	4,258	4,157	78,700	78,800	4,634	4,533
66,800	66,900	3,888	3,787	72,800	72,900	4,264	4,163	78,800	78,900	4,641	4,539
66,900	67,000	3,895	3,793	72,900	73,000	4,271	4,170	78,900	79,000	4,647	4,546
<b>67,000</b>				<b>73,000</b>				<b>79,000</b>			
67,000	67,100	3,901	3,800	73,000	73,100	4,277	4,176	79,000	79,100	4,653	4,552
67,100	67,200	3,907	3,806	73,100	73,200	4,283	4,182	79,100	79,200	4,659	4,558
67,200	67,300	3,913	3,812	73,200	73,300	4,290	4,188	79,200	79,300	4,666	4,565
67,300	67,400	3,920	3,818	73,300	73,400	4,296	4,195	79,300	79,400	4,672	4,571
67,400	67,500	3,926	3,825	73,400	73,500	4,302	4,201	79,400	79,500	4,678	4,577
67,500	67,600	3,932	3,831	73,500	73,600	4,308	4,207	79,500	79,600	4,685	4,583
67,600	67,700	3,938	3,837	73,600	73,700	4,315	4,213	79,600	79,700	4,691	4,590
67,700	67,800	3,945	3,843	73,700	73,800	4,321	4,220	79,700	79,800	4,697	4,596
67,800	67,900	3,951	3,850	73,800	73,900	4,327	4,226	79,800	79,900	4,703	4,602
67,900	68,000	3,957	3,856	73,900	74,000	4,333	4,232	79,900	80,000	4,710	4,608
<b>68,000</b>				<b>74,000</b>				<b>80,000</b>			
68,000	68,100	3,963	3,862	74,000	74,100	4,340	4,238	80,000	80,100	4,716	4,615
68,100	68,200	3,970	3,869	74,100	74,200	4,346	4,245	80,100	80,200	4,722	4,621
68,200	68,300	3,976	3,875	74,200	74,300	4,352	4,251	80,200	80,300	4,728	4,627
68,300	68,400	3,982	3,881	74,300	74,400	4,358	4,257	80,300	80,400	4,735	4,633
68,400	68,500	3,989	3,887	74,400	74,500	4,365	4,264	80,400	80,500	4,741	4,640
68,500	68,600	3,995	3,894	74,500	74,600	4,371	4,270	80,500	80,600	4,747	4,646
68,600	68,700	4,001	3,900	74,600	74,700	4,377	4,276	80,600	80,700	4,754	4,652
68,700	68,800	4,007	3,906	74,700	74,800	4,384	4,282	80,700	80,800	4,760	4,659
68,800	68,900	4,014	3,912	74,800	74,900	4,390	4,289	80,800	80,900	4,766	4,665
68,900	69,000	4,020	3,919	74,900	75,000	4,396	4,295	80,900	81,000	4,772	4,671
<b>69,000</b>				<b>75,000</b>				<b>81,000</b>			
69,000	69,100	4,026	3,925	75,000	75,100	4,402	4,301	81,000	81,100	4,779	4,677
69,100	69,200	4,032	3,931	75,100	75,200	4,409	4,307	81,100	81,200	4,785	4,684
69,200	69,300	4,039	3,938	75,200	75,300	4,415	4,314	81,200	81,300	4,791	4,690
69,300	69,400	4,045	3,944	75,300	75,400	4,421	4,320	81,300	81,400	4,797	4,696
69,400	69,500	4,051	3,950	75,400	75,500	4,427	4,326	81,400	81,500	4,804	4,702
69,500	69,600	4,058	3,956	75,500	75,600	4,434	4,333	81,500	81,600	4,810	4,709
69,600	69,700	4,064	3,963	75,600	75,700	4,440	4,339	81,600	81,700	4,816	4,715
69,700	69,800	4,070	3,969	75,700	75,800	4,446	4,345	81,700	81,800	4,822	4,721
69,800	69,900	4,076	3,975	75,800	75,900	4,453	4,351	81,800	81,900	4,829	4,728
69,900	70,000	4,083	3,981	75,900	76,000	4,459	4,358	81,900	82,000	4,835	4,734
<b>70,000</b>				<b>76,000</b>				<b>82,000</b>			
70,000	70,100	4,089	3,988	76,000	76,100	4,465	4,364	82,000	82,100	4,841	4,740
70,100	70,200	4,095	3,994	76,100	76,200	4,471	4,370	82,100	82,200	4,848	4,746
70,200	70,300	4,101	4,000	76,200	76,300	4,478	4,376	82,200	82,300	4,854	4,753
70,300	70,400	4,108	4,006	76,300	76,400	4,484	4,383	82,300	82,400	4,860	4,759
70,400	70,500	4,114	4,013	76,400	76,500	4,490	4,389	82,400	82,500	4,866	4,765
70,500	70,600	4,120	4,019	76,500	76,600	4,496	4,395	82,500	82,600	4,873	4,771
70,600	70,700	4,127	4,025	76,600	76,700	4,503	4,401	82,600	82,700	4,879	4,778
70,700	70,800	4,133	4,032	76,700	76,800	4,509	4,408	82,700	82,800	4,885	4,784
70,800	70,900	4,139	4,038	76,800	76,900	4,515	4,414	82,800	82,900	4,891	4,790
70,900	71,000	4,145	4,044	76,900	77,000	4,522	4,420	82,900	83,000	4,898	4,797
<b>71,000</b>				<b>77,000</b>				<b>83,000</b>			
71,000	71,100	4,152	4,050	77,000	77,100	4,528	4,427	83,000	83,100	4,904	4,803
71,100	71,200	4,158	4,057	77,100	77,200	4,534	4,433	83,100	83,200	4,910	4,809
71,200	71,300	4,164	4,063	77,200	77,300	4,540	4,439	83,200	83,300	4,917	4,815
71,300	71,400	4,170	4,069	77,300	77,400	4,547	4,445	83,300	83,400	4,923	4,822
71,400	71,500	4,177	4,075	77,400	77,500	4,553	4,452	83,400	83,500	4,929	4,828
71,500	71,600	4,183	4,082	77,500	77,600	4,559	4,458	83,500	83,600	4,935	4,834
71,600	71,700	4,189	4,088	77,600	77,700	4,565	4,464	83,600	83,700	4,942	4,840
71,700	71,800	4,195	4,094	77,700	77,800	4,572	4,470	83,700	83,800	4,948	4,847
71,800	71,900	4,202	4,101	77,800	77,900	4,578	4,477	83,800	83,900	4,954	4,853
71,900	72,000	4,208	4,107	77,900	78,000	4,584	4,483	83,900	84,000	4,960	4,859

*continued on next page*

If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or Head of household	Married filing jointly	At least	But less than	Single or Head of household	Married filing jointly	At least	But less than	Single or Head of household	Married filing jointly
		Your tax is –				Your tax is –				Your tax is –	
<b>84,000</b>				<b>90,000</b>				<b>96,000</b>			
84,000	84,100	4,967	4,865	90,000	90,100	5,343	5,242	96,000	96,100	5,719	5,618
84,100	84,200	4,973	4,872	90,100	90,200	5,349	5,248	96,100	96,200	5,725	5,624
84,200	84,300	4,979	4,878	90,200	90,300	5,355	5,254	96,200	96,300	5,732	5,630
84,300	84,400	4,985	4,884	90,300	90,400	5,362	5,260	96,300	96,400	5,738	5,637
84,400	84,500	4,992	4,891	90,400	90,500	5,368	5,267	96,400	96,500	5,744	5,643
84,500	84,600	4,998	4,897	90,500	90,600	5,374	5,273	96,500	96,600	5,750	5,649
84,600	84,700	5,004	4,903	90,600	90,700	5,381	5,279	96,600	96,700	5,757	5,655
84,700	84,800	5,011	4,909	90,700	90,800	5,387	5,286	96,700	96,800	5,763	5,662
84,800	84,900	5,017	4,916	90,800	90,900	5,393	5,292	96,800	96,900	5,769	5,668
84,900	85,000	5,023	4,922	90,900	91,000	5,399	5,298	96,900	97,000	5,776	5,674
<b>85,000</b>				<b>91,000</b>				<b>97,000</b>			
85,000	85,100	5,029	4,928	91,000	91,100	5,406	5,304	97,000	97,100	5,782	5,681
85,100	85,200	5,036	4,934	91,100	91,200	5,412	5,311	97,100	97,200	5,788	5,687
85,200	85,300	5,042	4,941	91,200	91,300	5,418	5,317	97,200	97,300	5,794	5,693
85,300	85,400	5,048	4,947	91,300	91,400	5,424	5,323	97,300	97,400	5,801	5,699
85,400	85,500	5,054	4,953	91,400	91,500	5,431	5,329	97,400	97,500	5,807	5,706
85,500	85,600	5,061	4,960	91,500	91,600	5,437	5,336	97,500	97,600	5,813	5,712
85,600	85,700	5,067	4,966	91,600	91,700	5,443	5,342	97,600	97,700	5,819	5,718
85,700	85,800	5,073	4,972	91,700	91,800	5,449	5,348	97,700	97,800	5,826	5,724
85,800	85,900	5,080	4,978	91,800	91,900	5,456	5,355	97,800	97,900	5,832	5,731
85,900	86,000	5,086	4,985	91,900	92,000	5,462	5,361	97,900	98,000	5,838	5,737
<b>86,000</b>				<b>92,000</b>				<b>98,000</b>			
86,000	86,100	5,092	4,991	92,000	92,100	5,468	5,367	98,000	98,100	5,844	5,743
86,100	86,200	5,098	4,997	92,100	92,200	5,475	5,373	98,100	98,200	5,851	5,750
86,200	86,300	5,105	5,003	92,200	92,300	5,481	5,380	98,200	98,300	5,857	5,756
86,300	86,400	5,111	5,010	92,300	92,400	5,487	5,386	98,300	98,400	5,863	5,762
86,400	86,500	5,117	5,016	92,400	92,500	5,493	5,392	98,400	98,500	5,870	5,768
86,500	86,600	5,123	5,022	92,500	92,600	5,500	5,398	98,500	98,600	5,876	5,775
86,600	86,700	5,130	5,028	92,600	92,700	5,506	5,405	98,600	98,700	5,882	5,781
86,700	86,800	5,136	5,035	92,700	92,800	5,512	5,411	98,700	98,800	5,888	5,787
86,800	86,900	5,142	5,041	92,800	92,900	5,518	5,417	98,800	98,900	5,895	5,793
86,900	87,000	5,149	5,047	92,900	93,000	5,525	5,424	98,900	99,000	5,901	5,800
<b>87,000</b>				<b>93,000</b>				<b>99,000</b>			
87,000	87,100	5,155	5,054	93,000	93,100	5,531	5,430	99,000	99,100	5,907	5,806
87,100	87,200	5,161	5,060	93,100	93,200	5,537	5,436	99,100	99,200	5,913	5,812
87,200	87,300	5,167	5,066	93,200	93,300	5,544	5,442	99,200	99,300	5,920	5,819
87,300	87,400	5,174	5,072	93,300	93,400	5,550	5,449	99,300	99,400	5,926	5,825
87,400	87,500	5,180	5,079	93,400	93,500	5,556	5,455	99,400	99,500	5,932	5,831
87,500	87,600	5,186	5,085	93,500	93,600	5,562	5,461	99,500	99,600	5,939	5,837
87,600	87,700	5,192	5,091	93,600	93,700	5,569	5,467	99,600	99,700	5,945	5,844
87,700	87,800	5,199	5,097	93,700	93,800	5,575	5,474	99,700	99,800	5,951	5,850
87,800	87,900	5,205	5,104	93,800	93,900	5,581	5,480	99,800	99,900	5,957	5,856
87,900	88,000	5,211	5,110	93,900	94,000	5,587	5,486	99,900	100,000	5,964	5,862
<b>88,000</b>				<b>94,000</b>							
88,000	88,100	5,217	5,116	94,000	94,100	5,594	5,492	<b>\$100,000 or over –</b> use the Tax Computation Worksheet on page 38			
88,100	88,200	5,224	5,123	94,100	94,200	5,600	5,499				
88,200	88,300	5,230	5,129	94,200	94,300	5,606	5,505				
88,300	88,400	5,236	5,135	94,300	94,400	5,612	5,511				
88,400	88,500	5,243	5,141	94,400	94,500	5,619	5,518				
88,500	88,600	5,249	5,148	94,500	94,600	5,625	5,524				
88,600	88,700	5,255	5,154	94,600	94,700	5,631	5,530				
88,700	88,800	5,261	5,160	94,700	94,800	5,638	5,536				
88,800	88,900	5,268	5,166	94,800	94,900	5,644	5,543				
88,900	89,000	5,274	5,173	94,900	95,000	5,650	5,549				
<b>89,000</b>				<b>95,000</b>							
89,000	89,100	5,280	5,179	95,000	95,100	5,656	5,555				
89,100	89,200	5,286	5,185	95,100	95,200	5,663	5,561				
89,200	89,300	5,293	5,192	95,200	95,300	5,669	5,568				
89,300	89,400	5,299	5,198	95,300	95,400	5,675	5,574				
89,400	89,500	5,305	5,204	95,400	95,500	5,681	5,580				
89,500	89,600	5,312	5,210	95,500	95,600	5,688	5,587				
89,600	89,700	5,318	5,217	95,600	95,700	5,694	5,593				
89,700	89,800	5,324	5,223	95,700	95,800	5,700	5,599				
89,800	89,900	5,330	5,229	95,800	95,900	5,707	5,605				
89,900	90,000	5,337	5,235	95,900	96,000	5,713	5,612				

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

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

	(a) Fill in the amount from line 17	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	(e) Subtract (d) from (c). Fill in the result here and on Form 1A, line 18
Taxable income. If line 17 is –					
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) Fill in the amount from line 17	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	(e) Subtract (d) from (c). Fill in the result here and on Form 1A, line 18
Taxable income. If line 17 is –					
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	\$

## 2017 Standard Deduction Table

If Wisconsin income (line 12 of Form 1A or line 1 of Form WI-Z) is –		And you are –			If Wisconsin income (line 12 of Form 1A or line 1 of Form WI-Z) is –		And you are –		
At least	But less than	Single	Married filing jointly	Head of Household	At least	But less than	Single	Married filing jointly	Head of Household
		Your standard deduction is –					Your standard deduction is –		
0	15,000	10,380	19,210	13,400	41,500	42,000	7,165	15,223	7,368
15,000	15,500	10,345	19,210	13,335	42,000	42,500	7,105	15,124	7,256
15,500	16,000	10,285	19,210	13,222	42,500	43,000	7,045	15,025	7,143
16,000	16,500	10,225	19,210	13,110	43,000	43,500	6,985	14,926	7,031
16,500	17,000	10,165	19,210	12,997	43,500	44,000	6,925	14,827	6,925
17,000	17,500	10,105	19,210	12,884	44,000	44,500	6,865	14,728	6,865
17,500	18,000	10,045	19,210	12,772	44,500	45,000	6,805	14,629	6,805
18,000	18,500	9,985	19,210	12,659	45,000	45,500	6,745	14,531	6,745
18,500	19,000	9,925	19,210	12,547	45,500	46,000	6,685	14,432	6,685
19,000	19,500	9,865	19,210	12,434	46,000	46,500	6,625	14,333	6,625
19,500	20,000	9,805	19,210	12,322	46,500	47,000	6,565	14,234	6,565
20,000	20,500	9,745	19,210	12,209	47,000	47,500	6,505	14,135	6,505
20,500	21,000	9,685	19,210	12,096	47,500	48,000	6,445	14,036	6,445
21,000	21,500	9,625	19,210	11,984	48,000	48,500	6,385	13,937	6,385
21,500	22,000	9,565	19,178	11,871	48,500	49,000	6,325	13,838	6,325
22,000	22,500	9,505	19,079	11,759	49,000	49,500	6,265	13,739	6,265
22,500	23,000	9,445	18,981	11,646	49,500	50,000	6,205	13,641	6,205
23,000	23,500	9,385	18,882	11,534	50,000	50,500	6,145	13,542	6,145
23,500	24,000	9,325	18,783	11,421	50,500	51,000	6,085	13,443	6,085
24,000	24,500	9,265	18,684	11,308	51,000	51,500	6,025	13,344	6,025
24,500	25,000	9,205	18,585	11,196	51,500	52,000	5,965	13,245	5,965
25,000	25,500	9,145	18,486	11,083	52,000	52,500	5,905	13,146	5,905
25,500	26,000	9,085	18,387	10,971	52,500	53,000	5,845	13,047	5,845
26,000	26,500	9,025	18,288	10,858	53,000	53,500	5,785	12,948	5,785
26,500	27,000	8,965	18,189	10,745	53,500	54,000	5,725	12,849	5,725
27,000	27,500	8,905	18,091	10,633	54,000	54,500	5,665	12,751	5,665
27,500	28,000	8,845	17,992	10,520	54,500	55,000	5,605	12,652	5,605
28,000	28,500	8,785	17,893	10,408	55,000	55,500	5,545	12,553	5,545
28,500	29,000	8,725	17,794	10,295	55,500	56,000	5,485	12,454	5,485
29,000	29,500	8,665	17,695	10,183	56,000	56,500	5,425	12,355	5,425
29,500	30,000	8,605	17,596	10,070	56,500	57,000	5,365	12,256	5,365
30,000	30,500	8,545	17,497	9,957	57,000	57,500	5,305	12,157	5,305
30,500	31,000	8,485	17,398	9,845	57,500	58,000	5,245	12,058	5,245
31,000	31,500	8,425	17,299	9,732	58,000	58,500	5,185	11,959	5,185
31,500	32,000	8,365	17,201	9,620	58,500	59,000	5,125	11,860	5,125
32,000	32,500	8,305	17,102	9,507	59,000	59,500	5,065	11,762	5,065
32,500	33,000	8,245	17,003	9,395	59,500	60,000	5,005	11,663	5,005
33,000	33,500	8,185	16,904	9,282	60,000	60,500	4,945	11,564	4,945
33,500	34,000	8,125	16,805	9,169	60,500	61,000	4,885	11,465	4,885
34,000	34,500	8,065	16,706	9,057	61,000	61,500	4,825	11,366	4,825
34,500	35,000	8,005	16,607	8,944	61,500	62,000	4,765	11,267	4,765
35,000	35,500	7,945	16,508	8,832	62,000	62,500	4,705	11,168	4,705
35,500	36,000	7,885	16,409	8,719	62,500	63,000	4,645	11,069	4,645
36,000	36,500	7,825	16,311	8,607	63,000	63,500	4,585	10,970	4,585
36,500	37,000	7,765	16,212	8,494	63,500	64,000	4,525	10,872	4,525
37,000	37,500	7,705	16,113	8,381	64,000	64,500	4,465	10,773	4,465
37,500	38,000	7,645	16,014	8,269	64,500	65,000	4,405	10,674	4,405
38,000	38,500	7,585	15,915	8,156	65,000	65,500	4,345	10,575	4,345
38,500	39,000	7,525	15,816	8,044	65,500	66,000	4,285	10,476	4,285
39,000	39,500	7,465	15,717	7,931	66,000	66,500	4,225	10,377	4,225
39,500	40,000	7,405	15,618	7,819	66,500	67,000	4,165	10,278	4,165
40,000	40,500	7,345	15,519	7,706	67,000	67,500	4,105	10,179	4,105
40,500	41,000	7,285	15,421	7,593	67,500	68,000	4,045	10,080	4,045
41,000	41,500	7,225	15,322	7,481	68,000	68,500	3,985	9,982	3,985

*continued on next page*

## 2017 Standard Deduction Table (continued from page 39)

If Wisconsin income (line 12 of Form 1A or line 1 of Form WI-Z) is –		And you are –			If Wisconsin income (line 12 of Form 1A or line 1 of Form WI-Z) is –		And you are –		
At least	But less than	Single	Married filing jointly	Head of Household	At least	But less than	Single	Married filing jointly	Head of Household
		Your standard deduction is –					Your standard deduction is –		
68,500	69,000	3,925	9,883	3,925	95,000	95,500	745	4,642	745
69,000	69,500	3,865	9,784	3,865	95,500	96,000	685	4,543	685
69,500	70,000	3,805	9,685	3,805	96,000	96,500	625	4,444	625
70,000	70,500	3,745	9,586	3,745	96,500	97,000	565	4,345	565
70,500	71,000	3,685	9,487	3,685	97,000	97,500	505	4,246	505
71,000	71,500	3,625	9,388	3,625	97,500	98,000	445	4,147	445
71,500	72,000	3,565	9,289	3,565	98,000	98,500	385	4,048	385
72,000	72,500	3,505	9,190	3,505	98,500	99,000	325	3,949	325
72,500	73,000	3,445	9,092	3,445	99,000	99,500	265	3,850	265
73,000	73,500	3,385	8,993	3,385	99,500	100,000	205	3,752	205
73,500	74,000	3,325	8,894	3,325	100,000	100,500	145	3,653	145
74,000	74,500	3,265	8,795	3,265	100,500	101,000	85	3,554	85
74,500	75,000	3,205	8,696	3,205	101,000	101,500	25	3,455	25
75,000	75,500	3,145	8,597	3,145	101,500	102,000	0	3,356	0
75,500	76,000	3,085	8,498	3,085	102,000	102,500	0	3,257	0
76,000	76,500	3,025	8,399	3,025	102,500	103,000	0	3,158	0
76,500	77,000	2,965	8,300	2,965	103,000	103,500	0	3,059	0
77,000	77,500	2,905	8,202	2,905	103,500	104,000	0	2,960	0
77,500	78,000	2,845	8,103	2,845	104,000	104,500	0	2,862	0
78,000	78,500	2,785	8,004	2,785	104,500	105,000	0	2,763	0
78,500	79,000	2,725	7,905	2,725	105,000	105,500	0	2,664	0
79,000	79,500	2,665	7,806	2,665	105,500	106,000	0	2,565	0
79,500	80,000	2,605	7,707	2,605	106,000	106,500	0	2,466	0
80,000	80,500	2,545	7,608	2,545	106,500	107,000	0	2,367	0
80,500	81,000	2,485	7,509	2,485	107,000	107,500	0	2,268	0
81,000	81,500	2,425	7,410	2,425	107,500	108,000	0	2,169	0
81,500	82,000	2,365	7,312	2,365	108,000	108,500	0	2,070	0
82,000	82,500	2,305	7,213	2,305	108,500	109,000	0	1,971	0
82,500	83,000	2,245	7,114	2,245	109,000	109,500	0	1,873	0
83,000	83,500	2,185	7,015	2,185	109,500	110,000	0	1,774	0
83,500	84,000	2,125	6,916	2,125	110,000	110,500	0	1,675	0
84,000	84,500	2,065	6,817	2,065	110,500	111,000	0	1,576	0
84,500	85,000	2,005	6,718	2,005	111,000	111,500	0	1,477	0
85,000	85,500	1,945	6,619	1,945	111,500	112,000	0	1,378	0
85,500	86,000	1,885	6,520	1,885	112,000	112,500	0	1,279	0
86,000	86,500	1,825	6,422	1,825	112,500	113,000	0	1,180	0
86,500	87,000	1,765	6,323	1,765	113,000	113,500	0	1,081	0
87,000	87,500	1,705	6,224	1,705	113,500	114,000	0	983	0
87,500	88,000	1,645	6,125	1,645	114,000	114,500	0	884	0
88,000	88,500	1,585	6,026	1,585	114,500	115,000	0	785	0
88,500	89,000	1,525	5,927	1,525	115,000	115,500	0	686	0
89,000	89,500	1,465	5,828	1,465	115,500	116,000	0	587	0
89,500	90,000	1,405	5,729	1,405	116,000	116,500	0	488	0
90,000	90,500	1,345	5,630	1,345	116,500	117,000	0	389	0
90,500	91,000	1,285	5,532	1,285	117,000	117,500	0	290	0
91,000	91,500	1,225	5,433	1,225	117,500	118,000	0	191	0
91,500	92,000	1,165	5,334	1,165	118,000	118,500	0	93	0
92,000	92,500	1,105	5,235	1,105	118,500	118,718	0	22	0
92,500	93,000	1,045	5,136	1,045	118,718	or over	0	0	0
93,000	93,500	985	5,037	985					
93,500	94,000	925	4,938	925					
94,000	94,500	865	4,839	865					
94,500	95,000	805	4,740	805					