

1A & WI-Z

Wisconsin Income Tax

Forms 1A and WI-Z Instructions

2015



FREE • ACCURATE • SECURE

WI efile is:

- ✓ **FREE:** file your state tax return at no charge
- ✓ **ACCURATE:** it does the math for you
- ✓ **SECURE:** safe and secure website

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NEW IN 2015

Amended Returns – You may now file a 2015 amended return by using a Form 1A or WI-Z. Be sure to attach new Schedule AR, *Explanation of Amended Return*. Form 1X, *Amended Return*, is no longer being used for 2015. See page 21.

Standard Deduction Increased – The standard deduction is increased annually based on the rate of inflation. The increase is built into the standard deduction table. See page 31.

Tax Returns Are Due:

**Monday
April 18, 2016**

Need Help With Your Taxes?

You may be eligible for free tax help. See page 3 for:

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

**Para Asistencia Gratuita
en Español
Ver página 22**

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.

TIPS ON PAPER FILING YOUR RETURN

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

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

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

- Write your name and address clearly using CAPITAL LETTERS like this →
- Do not use mailing labels.

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

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

20	School property tax credit				
	a Rent paid in 2015–heat included	<u>2345</u>	.00	}	Find credit from table page 12 .. 20a
	Rent paid in 2015–heat not included	<u>5678</u>	.00		
	b Property taxes paid on home in 2015	<u> </u>	.00	▶	Find credit from table page 13 .. 20b
			.00		.00

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



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

Need help filing your taxes?

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

Who can use VITA services?

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

What should you bring?

- W-2 wage and tax statements
- Information on other sources of income and any deductions
- Social security cards of taxpayer(s) and dependents
- Photo ID of taxpayer(s)
- To claim the homestead credit, bring a completed rent certificate (if you are a renter), a copy of your 2015 property tax bill (if you are a homeowner), and a record of any Wisconsin Works (W2) payments received
- 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 and search "VITA sites"
- Call the AARP at 1-888-227-7669

Which Form To File For 2015

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

You may file Form WI-Z if you:	You may file Form 1A if you:	You must file Form 1 if you: (see above note)	You must file Form 1NPR if you:
<ul style="list-style-type: none"> • File federal Form 1040EZ <i>AND</i> • Were a Wisconsin resident all year <i>AND</i> • Were under age 65 on December 31, 2015, <i>AND</i> • Do not have W-2s that include active duty military pay received as a member of the National Guard or Reserves <i>AND</i> • Did not have interest income from state, municipal, or U.S. bonds <i>AND</i> • Did not receive unemployment compensation <i>AND</i> • Are not claiming any credits other than Wisconsin tax withheld from wages, renter's and homeowner's school property tax credit, or the married couple credit <i>AND</i> • Are not claiming Wisconsin homestead credit. 	<ul style="list-style-type: none"> • Were single all year or married and file a joint return or as head of household <i>AND</i> • Were a Wisconsin resident all year <i>AND</i> • Have income only from wages, salaries, tips, scholarships and fellowships, interest, dividends, capital gain distributions, unemployment compensation, pensions, annuities, and IRAs <i>AND</i> • Have no adjustments to income (except deductions for an IRA, medical care insurance, or student loan interest) <i>AND</i> • Are not claiming the itemized deduction credit, credit for tax paid to another state, historic rehabilitation credit, venture capital credits, or credit for repayment of income previously taxed <i>AND</i> • Are not subject to a Wisconsin penalty on an IRA, qualified retirement plan, a Coverdell education plan, or medical or health savings account. <p>Exception If you used federal Form 4972, you must file Form 1.</p>	<ul style="list-style-type: none"> • Were a Wisconsin resident all year <i>AND</i> • Were married and file a separate return, or were divorced during the year <i>OR</i> • Have income which may not be reported on Form WI-Z or 1A (such as capital gain, rental, farm, or business income) <i>OR</i> • Claim adjustments to income (such as for alimony paid, educator expense, tuition expense, or disability income exclusion) <i>OR</i> • Claim credit for itemized deductions, historic rehabilitation, venture capital investment, tax paid to another state, or repayment of income previously taxed <i>OR</i> • Are subject to a Wisconsin penalty on an IRA, qualified retirement plan, a Coverdell education plan, or medical or health savings account <i>OR</i> • Are subject to the alternative minimum tax. 	<ul style="list-style-type: none"> • Were domiciled* in another state or country at any time during the year <i>OR</i> • Are married filing a joint return and your spouse was domiciled* in another state or country at any time during the year. <p>*Your domicile is your true, fixed, and permanent home to which, whenever absent, you intend to return. You can be physically present or residing in one locality but maintain your domicile in another.</p> <p>Your domicile, once established, does not change unless all three of the following circumstances occur or exist:</p> <ol style="list-style-type: none"> (1) You intend to abandon your old domicile and take actions consistent with that intent, <i>AND</i> (2) You intend to acquire a new domicile and take actions consistent with that intent, <i>AND</i> (3) You are physically present in the new domicile.

Who Must File

Refer to the table to see if you must file a return for 2015.

Filing status	Age as of December 31, 2015	You must file if your gross income* (or total gross income of a married couple) during 2015 was:
Single	Under 65	\$10,950 or more
	65 or older	\$11,200 or more
Married – filing joint return	Both under 65	\$19,860 or more
	One spouse 65 or older	\$20,110 or more
	Both spouses 65 or older	\$20,360 or more
Married – filing separate return	Under 65	\$9,470 or more
	65 or older	\$9,720 or more (applies to each spouse individually - must use Form 1)
Head of household	Under 65	\$13,940 or more
	65 or older	\$14,190 or more

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

Other Filing Requirements

You may have to file a return even if your income is less than the amounts shown on the table. You must file a return for 2015 if:

Note

- You (or your spouse) could be claimed as a dependent on someone else's return and either of the following applies:
 - (1) Your gross income was more than \$1,050 and it included at least \$351 of unearned income, or
 - (2) Your gross income (total unearned income and earned income) was more than –
 - \$10,250 if single
 - \$13,240 if head of household
 - \$18,460 if married filing jointly
 - \$8,770 if married filing separately.

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

- You owe a penalty on an IRA, retirement plan, Coverdell education savings account (excess contribution), health savings account, or a medical savings account. (You must file Form 1.)
- You were a nonresident or part-year resident of Wisconsin for 2015 and your gross income was \$2,000 or more. If you were married, you must file a return if the combined gross income of you and your spouse was \$2,000 or more. (You must file Form 1NPR.)

Who Should File

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

- You had Wisconsin income tax withheld from your wages.
- You paid estimated taxes for 2015.
- You claim the earned income credit or the veterans and surviving spouses property tax credit.

Electronic Filing

Electronic filing is the fastest way to get your federal and state income tax refunds. You may choose to have your refund deposited directly in a financial institution account.

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

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

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

When to File / Extension of Time to File

Your return is due April 18, 2016. If you cannot file on time, you can get an extension. You may use any federal extension provision for Wisconsin, even if you are filing your federal return by April 18.

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

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

Note You will owe interest on any tax that you have not paid by April 18, 2016. This applies even though you may have an extension of time to file. If you do not file your return by April 18, 2016, or during an extension period, you are subject to additional interest and penalties. If you expect to owe tax with your return, you can avoid the 1% per month interest charge during the extension period by paying the tax by April 18, 2016. Submit the payment with a 2015 Wisconsin Form 1-ES. You can get this form from our website at revenue.wi.gov or at any Department of Revenue office. (**Exception** You will not be charged interest during an extension period if (1) you served in support of Operation Iraqi Freedom in the United States, (2) you qualify for a federal extension because of service in a combat zone or a contingency operation, or (3) you qualify for a federal extension due to a federally-declared disaster. See Special Conditions below.)

Note

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

Tax Help or Additional Forms

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

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

Madison –

Customer assistance:

2135 Rimrock Rd.
Mail Stop 5-77, PO Box 8949
(zip code 53708-8949)
phone: (608) 266-2486
email: income@revenue.wi.gov

Forms requests:

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

Milwaukee –

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

Appleton –

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

Eau Claire –

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

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

Internet Address You may access the department’s website at revenue.wi.gov. From this website, you can:

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

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

Questions About Refunds –

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

Visit our Website: revenue.wi.gov

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

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

An automated response is available 24 hours a day, 7 days a week, when you call one of the numbers listed above. If you need to speak with a person, assistance is available Monday through Friday from 7:45 a.m. to 4:15 p.m. by calling (608) 266-2486 in Madison or (414) 227-4000 in Milwaukee (long-distance charges, if applicable, will apply).

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

Form WI-Z

Instructions are on the back of the form.

Form 1A

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

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

■ 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 Amended Returns on page 21 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 name (even if your spouse did not have any income).

If you filed a joint return for 2014 and you are filing a joint return for 2015 with the same spouse, be sure to enter your names and social security numbers in the same order as on your 2014 return.

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

■ Social Security Number

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

■ Filing Status

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

Single You may check "single" if **any** of the following was true on December 31, 2015:

- You were never married, or
- You were legally separated under a **final** decree of divorce or separate maintenance, or
- You were widowed before January 1, 2015, and did not remarry in 2015.

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

- You were married as of December 31, 2015, or
- Your spouse died in 2015 and you did not remarry in 2015, or
- You were married at the end of 2015 and your spouse died in 2016 before filing a 2015 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 persons must sign the return.

Head of household If you qualify to file your federal return as head of household, you may also file as head of household for Wisconsin. Unmarried individuals who paid over half the cost of keeping up a home for a qualifying person (such as a child or parent) may be able to use this filing status. Certain married persons who lived apart from their spouse for the last 6 months of 2015 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 2015 may also be able to use this status.

Note

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

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

Note If you are married and your filing status is head of household, you should get Publication 109, *Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 2015*. This publication has information on what income you must report.

■ Tax District

Check either city, village, or town and fill in the name of the Wisconsin city, village, or town in which you lived on December 31, 2015. Also fill in the name of the county.

■ School District Number

See the list of school district numbers on page 23. Fill in the number of the school district in which you lived on December 31, 2015.

Note

■ Special Conditions

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

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

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

→ ■ **Rounding Off to Whole Dollars**

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

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

■ **Line 1 Wages, Salaries, Tips, Etc.**

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

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

Exceptions



• If the Wisconsin wages shown on your Form W-2 are more than the federal wages on the Form W-2, add the difference between the federal and Wisconsin amounts to the amount to be reported on line 1.

• If you were a member of the Reserves or National Guard and served on active duty, do not include on line 1 any military pay that was included on your W-2 and was (1) received from the federal government, (2) received after being called into active federal service or into special state service authorized by the federal Department of Defense, and (3) paid to you for a period of time during which you were on active duty.

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

■ **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.

Exceptions

• Interest from state and municipal bonds must be included on line 2. (If you were required for federal purposes to allocate expenses to this income, reduce the amount to be filled in by such expenses.)

• Interest from securities of the U.S. government should not be included on line 2.

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

Interest Worksheet for Line 2

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

* This will generally be the amount 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:

- (1) public housing authority and community development authority bonds issued by municipalities located in Wisconsin,
- (2) Wisconsin Housing Finance Authority bonds,
- (3) Wisconsin municipal redevelopment authority bonds,
- (4) Wisconsin Housing and Economic Development Authority bonds issued after December 10, 2003, to fund multifamily affordable housing or elderly housing projects,
- (5) Wisconsin Housing and Economic Development Authority bonds issued before January 29, 1987, except business development revenue bonds, economic development revenue bonds and CHAP housing revenue bonds,
- (6) public housing agency bonds issued before January 29, 1987, by agencies located outside Wisconsin where the interest therefrom qualifies for exemption from federal taxation for a reason other than or in addition to section 103 of the Internal Revenue Code,
- (7) local exposition district bonds,
- (8) Wisconsin professional baseball park district bonds,
- (9) bonds issued by the Government of Puerto Rico, Guam, the Virgin Islands, Northern Mariana Islands, or for bonds issued after October 16, 2004, the Government of American Samoa,
- (10) local cultural arts district bonds,
- (11) Wisconsin professional football stadium bonds,
- (12) Wisconsin Aerospace Authority bonds,
- (13) bonds issued on or after October 27, 2007, by the Wisconsin Health and Education Facilities Authority to fund acquisition of information technology hardware or software,
- (14) certain conduit revenue bonds issued by a commission created under sec. 66.0304, Wis. Stats. **Note** At the time this booklet went to print (October 31, 2015), there were no conduit revenue bonds issued where the interest income is exempt from Wisconsin tax. A listing of the conduit revenue bonds issued and the tax-exempt status is available on the department's website at: revenue.wi.gov/faqs/pcs/conduit.html,
- (15) Wisconsin Housing and Economic Development Authority bonds or notes if the bonds or notes are issued to provide loans to a public affairs network under sec. 234.75, Wis. Stats.,
- (16) the Wisconsin Health and Educational Facilities Authority if the bonds or notes are issued for the benefit of a person who is eligible to receive the proceeds of bonds or notes from another entity for the same purpose for which the bonds or notes are issued under sec. 231.03(6), Wis. Stats., and the interest income received from the other bonds or notes is exempt from Wisconsin taxation, and
- (17) a sponsoring municipality borrowing to assist a local exposition district created under subch. II of ch. 229.

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

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

Line 3 Ordinary Dividends

Fill in on line 3 the amount of ordinary dividends from 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 2015, 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 plus any deduction for tuition or fees that may be included on your federal return and plus any amount included on line 1 of Form 1A due to a difference in the federal and Wisconsin amount of wages shown on Form W-2. **(Note** This adjustment to FAGI is required only if federal law is extended to allow these items on the 2015 Form 1040A or Form 1040. The federal treatment was not known at the time these instructions went to print on October 30, 2015).

Line 6 Taxable IRA Distributions, Pensions, and Annuities

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

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

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

- Wisconsin does not tax railroad retirement benefits. Did you include an amount that you received from the U.S. Railroad Retirement Board in your federal income on line 12b of Form 1040A or line 16b of Form 1040? If yes, fill in such amount on line 4 of the Retirement Benefit Worksheet.
- Wisconsin does not tax military retirement benefits or certain uniformed services retirement benefits. Include on line 4 of the Retirement Benefit Worksheet retirement payments from:
 - (1) The U.S. military retirement system (including payments from the Retired Serviceman's Family Protection Plan and the Survivor Benefit Plan).
 - (2) The U.S. government that relate to service with the Coast Guard, the commissioned corps of the National Oceanic and Atmospheric Administration, or the commissioned corps of the Public Health Service.
- Include on line 4 of the Retirement Benefit Worksheet any payments received from the retirement systems listed in A and B on page 9 provided:
 - (1) You were retired from the system before January 1, 1964, OR
 - (2) You were a member of the system as of December 31, 1963, retiring at a later date and payments you receive are from an account established before 1964, OR

Unemployment Compensation Worksheet	
<i>Check one box</i>	
<input type="checkbox"/>	A. Married filing a joint return – write \$18,000 on line 3 below.
<input type="checkbox"/>	B. Married not filing a joint return and lived with your spouse at any time during the year – write -0- on line 3 below.
<input type="checkbox"/>	C. Married not filing a joint return and DID NOT live with your spouse at any time during the year – write \$12,000 on line 3 below.
<input type="checkbox"/>	D. Single – write \$12,000 on line 3 below.
1.	Fill in unemployment compensation 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. _____

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

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

The specific retirement systems are:

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

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

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

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

Example 2 You were employed as a teacher from 1960-1965. You were a member of the Wisconsin State Teachers Retirement System during that time. From 1966

Retirement Benefit Worksheet		
<i>(Keep for your records)</i>		
If married filing a joint return, fill in each spouse's information separately.	(A) Yourself	(B) Your Spouse
1. Taxable IRA distributions from line 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, 2015, 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, 2015, fill in on line 7, column (A), the smaller 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, 2015, fill in on line 7, column (B), the smaller 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. _____	_____

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.

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) 2015 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 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 2015 for medical care insurance	1. _____
2. Amount of premium tax credit allowed on your 2015 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 31. **But**, if you checked line 13, your standard deduction may be limited. Use the worksheet below to figure the amount to fill in on line 14.

Standard Deduction Worksheet for Dependents	
A. Wages, salaries, and tips from line 1 of Form 1A. (Do not include taxable scholarships or fellowships not reported on a W-2)	A. _____ .00
B. Addition amount	B. _____ 350.00
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 standard deduction for your filing status from table, page 31	D. _____ .00
E. Fill in the SMALLER of line C or D here and on line 14 of Form 1A	E. _____ .00

Line 16 Exemptions

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

Line 16a

If you filed:

- Federal Form 1040 or 1040A, your number of exemptions is found in box 6d of your federal return.
- Federal Form 1040EZ, your number of exemptions is:
 - 0 - If you are single and you checked the "You" box on line 5 of your federal return, or if you are married filing jointly and you checked both the "You" and "Spouse" boxes on 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, 2015, check the appropriate lines. Your number of exemptions is equal to the number of lines checked.

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

Line 18 Tax

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

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

Line 19 Armed Forces Member Credit

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

- You were on active duty, and
- You received military pay from the federal government in 2015, and
- The military pay was for services performed **while stationed outside the United States**.

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

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

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

You may claim a credit if you paid rent during 2015 for living quarters used as your primary residence OR you paid property taxes during 2015 on your home.

You are eligible for a credit whether or not you claim home-
stead credit on line 31.

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

Special Cases

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

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

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

Persons Who Jointly Own a Home or Share Rented Living Quarters When two or more persons (other than 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 between the owners or occupants. See the instructions for lines 20a and 20b.

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

Step 1 Rent Paid in 2015 Fill in on the appropriate line(s) the total rent that you paid in 2015 for living quarters (1) where the heat was included in the rent, and (2) where the heat was not included in the rent. These living quarters must have been used as your principal home. Don't include rent paid for housing that is exempt from property taxes (for example, rent for a university dormitory, nonprofit senior housing, or public housing). (Property owned by a public housing authority is considered tax-exempt unless that authority makes payments in place of property taxes to the city or town in which it is located. If you live in public housing, you may wish to ask your manager about this.)

If your rent included food, housekeeping, medical, or other services, reduce your rent paid in 2015 by the value of

these items. If you shared living quarters with one or more persons (other than your spouse or dependents), fill in only the portion of the rent that you paid in 2015.

For example, if you and two other persons rented an apartment and paid a total rent of \$6,000 in 2015, 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 below to figure your credit. If heat was included in your rent, use Column 1 of the table. If heat was not included in your rent, use Column 2. Fill in your credit on line 20a (line 8a of Form WI-Z).

Exception If you paid both rent where heat was included and rent where heat was not included, complete the worksheet on page 13.

Renter's School Property Tax Credit Table*

If Rent Paid is:		Your Line 20a (Line 8a of Form WI-Z) Credit is:		If Rent Paid is:		Your Line 20a (Line 8a of Form WI-Z) Credit is:		If Rent Paid is:		Your Line 20a (Line 8a of Form WI-Z) Credit is:		If Rent Paid is:		Your Line 20a (Line 8a of Form WI-Z) Credit is:	
At Least	But Less Than	Heat In-cluded in Rent		At Least	But Less Than	Heat In-cluded in Rent		At Least	But Less Than	Heat In-cluded in Rent		At Least	But Less Than	Heat In-cluded in Rent	
		Col. 1	Col. 2			Col. 1	Col. 2			Col. 1	Col. 2			Col. 1	Col. 2
\$ 1	\$ 100	\$ 1	\$ 2	\$3,500	\$3,600	\$ 85	\$107	\$7,000	\$7,100	\$169	\$212	\$10,500	\$10,600	\$ 253	\$ 300
100	200	4	5	3,600	3,700	88	110	7,100	7,200	172	215	10,600	10,700	256	300
200	300	6	8	3,700	3,800	90	113	7,200	7,300	174	218	10,700	10,800	258	300
300	400	8	11	3,800	3,900	92	116	7,300	7,400	176	221	10,800	10,900	260	300
400	500	11	14	3,900	4,000	95	119	7,400	7,500	179	224	10,900	11,000	263	300
500	600	13	17	4,000	4,100	97	122	7,500	7,600	181	227	11,000	11,100	265	300
600	700	16	20	4,100	4,200	100	125	7,600	7,700	184	230	11,100	11,200	268	300
700	800	18	23	4,200	4,300	102	128	7,700	7,800	186	233	11,200	11,300	270	300
800	900	20	26	4,300	4,400	104	131	7,800	7,900	188	236	11,300	11,400	272	300
900	1,000	23	29	4,400	4,500	107	134	7,900	8,000	191	239	11,400	11,500	275	300
1,000	1,100	25	32	4,500	4,600	109	137	8,000	8,100	193	242	11,500	11,600	277	300
1,100	1,200	28	35	4,600	4,700	112	140	8,100	8,200	196	245	11,600	11,700	280	300
1,200	1,300	30	38	4,700	4,800	114	143	8,200	8,300	198	248	11,700	11,800	282	300
1,300	1,400	32	41	4,800	4,900	116	146	8,300	8,400	200	251	11,800	11,900	284	300
1,400	1,500	35	44	4,900	5,000	119	149	8,400	8,500	203	254	11,900	12,000	287	300
1,500	1,600	37	47	5,000	5,100	121	152	8,500	8,600	205	257	12,000	12,100	289	300
1,600	1,700	40	50	5,100	5,200	124	155	8,600	8,700	208	260	12,100	12,200	292	300
1,700	1,800	42	53	5,200	5,300	126	158	8,700	8,800	210	263	12,200	12,300	294	300
1,800	1,900	44	56	5,300	5,400	128	161	8,800	8,900	212	266	12,300	12,400	296	300
1,900	2,000	47	59	5,400	5,500	131	164	8,900	9,000	215	269	12,400	12,500	299	300
2,000	2,100	49	62	5,500	5,600	133	167	9,000	9,100	217	272	12,500	or more	300	300
2,100	2,200	52	65	5,600	5,700	136	170	9,100	9,200	220	275				
2,200	2,300	54	68	5,700	5,800	138	173	9,200	9,300	222	278				
2,300	2,400	56	71	5,800	5,900	140	176	9,300	9,400	224	281				
2,400	2,500	59	74	5,900	6,000	143	179	9,400	9,500	227	284				
2,500	2,600	61	77	6,000	6,100	145	182	9,500	9,600	229	287				
2,600	2,700	64	80	6,100	6,200	148	185	9,600	9,700	232	290				
2,700	2,800	66	83	6,200	6,300	150	188	9,700	9,800	234	293				
2,800	2,900	68	86	6,300	6,400	152	191	9,800	9,900	236	296				
2,900	3,000	71	89	6,400	6,500	155	194	9,900	10,000	239	299				
3,000	3,100	73	92	6,500	6,600	157	197	10,000	10,100	241	300				
3,100	3,200	76	95	6,600	6,700	160	200	10,100	10,200	244	300				
3,200	3,300	78	98	6,700	6,800	162	203	10,200	10,300	246	300				
3,300	3,400	80	101	6,800	6,900	164	206	10,300	10,400	248	300				
3,400	3,500	83	104	6,900	7,000	167	209	10,400	10,500	251	300				

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

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

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

Step 1 Property Taxes Paid on Home in 2015 Fill in the amount of property taxes that you *paid* in 2015 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 2015.

Property taxes are further limited as follows:

- If you bought or sold your home during 2015, 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 2015, property taxes include the municipal permit fees paid to your municipality and/or the personal property taxes paid on your mobile home. Payments for space rental for parking a mobile home or manufactured home should be filled in as rent on line 20a (line 8a of Form WI-Z).
- If you, or you and your spouse, owned a home jointly with one or more other persons, you may only use that portion of the property taxes that reflects your percentage of ownership. For example, if you and another person (not your spouse) jointly owned a home on which taxes of \$1,500 were paid, each of you would claim a credit based on \$750 of taxes.

Homeowner's School Property Tax Credit Table*

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

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

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

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

Line 21 Married Couple Credit

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

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

Fill in the schedule on page 2 of Form 1A to figure your credit. Each spouse must list their earned income separately in column (A) or (B) of the schedule. “Earned income” includes *taxable* wages, salaries, tips, disability income treated as wages, scholarships or fellowships (only amounts reported on a W-2), and other employee compensation. Earned income that is not taxable to Wisconsin cannot be used in computing the credit.

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

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

Caution Earned income is generally the amount shown on line 1 of Form 1A. However, the following items that may be included on line 1 of Form 1A cannot be used in computing the credit: deferred compensation and scholarship and fellowship income not reported on a W-2.

Fill in the amount of your credit from line 6 of the schedule on line 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 during 2015 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 owe \$15 Wisconsin tax (\$300 x 5% = \$15) on this purchase.

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

Worksheet for Computing Wisconsin Sales and Use Tax	
1. Total purchases subject to Wisconsin sales and use tax (i.e., purchases on which no sales and use tax was charged by the seller) 1.	.00
2. Sales and use tax rate (see rate chart below) 2.	x %
3. Amount of sales and use tax due (line 1 multiplied by tax rate on line 2). Round this amount to the nearest dollar and fill in on line 25 of Form 1A (line 12 of Form WI-Z) 3.	.00

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 2015.	
a. If storage, use, or consumption in 2015 was in one of the following counties, the tax rate was 5.6%:	
Milwaukee	Ozaukee
Washington	
b. If storage, use, or consumption in 2015 was in one of the following counties, the tax rate was 5.1%:	
Racine	Waukesha
c. If storage, use, or consumption in 2015 was in the following county, the tax rate was 5.5% from January 1, 2015, through September 30, 2015, and 5% thereafter.	
Brown	
d. If storage, use, or consumption in 2015 was in one of the following counties, the tax rate was 5%:	
Calumet	Menominee
Kewaunee	Outagamie
Manitowoc	Sheboygan

New

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.

■ 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.

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, 2017, or if your original return was filed after April 15, 2016, within 18 months of the date your return was filed.

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 (spouse and dependent children) of members of the U.S. armed forces or the National Guard who are residents of Wisconsin serving on active duty in the U.S. armed forces. Fill in the amount you want to donate on line 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.

■ Line 28 Wisconsin Income Tax Withheld

Add the **Wisconsin** income tax withheld shown on your withholding statements. Wisconsin tax withheld is shown in Box 17 of Form W-2 or Box 12 of Form 1099-R, but only if Wisconsin is the state identified in Box 15 of Form W-2 or Box 13 of Form 1099-R. Fill in the total on line 28. Enclose readable copies of your withholding statements. Enclose Form 1099-R only if Wisconsin income tax was withheld.

DO NOT:

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

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

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

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

■ Line 29 2015 Estimated Tax Payments and Amount Applied from 2014 Return

Fill in any payments you made on your estimated Wisconsin income tax (Form 1-ES) for 2015. Include any overpayment from your 2014 return that you were allowed as credit to your 2015 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 <https://ww2.revenue.wi.gov/PaymentInquiry/request.html>. Processing of your return will be delayed if there is a difference between the amount of estimated tax payments you claim and the amount the department has on record.

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

- any separate estimated tax payments made by each spouse,
- any joint estimated tax payments, and
- any overpayments from your 2014 returns that you and your spouse were allowed as credit to 2015 Wisconsin estimated tax.

Follow these instructions even if your spouse died in 2015 or in 2016 before filing a 2015 return.

Name Change If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, enclose a statement with Form 1A. On the statement, explain all the payments you and your spouse made for 2015 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.

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

To claim the Wisconsin earned income credit, complete the following steps and fill in the required information in the spaces provided on line 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 42a of your federal Form 1040A or line 66a of Form 1040.

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

Number of qualifying children (see Step 1 above)	Fill in this percentage rate
1	4%
2	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 credit.

Note

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

Note If the IRS is computing your federal earned income credit and you want the department to compute your Wisconsin earned income credit for you, fill in the number of qualifying children in the space provided on line 30. Write EIC in the space to the right of line 30. Complete your return through line 32. Enclose a copy of your federal return (Form 1040A or Form 1040) with Form 1A.

■ Line 31 Homestead Credit

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

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

■ Line 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.

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

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

- Served on active duty in the U.S. armed forces or in forces incorporated as part of the U.S. armed forces or in the National Guard or a reserve component of the U.S. armed forces,
- Was a resident of Wisconsin at the time of entry into active service or who had been a resident of Wisconsin for any consecutive 5-year period after entry into that active duty service, and
- Met one of the following conditions:
 1. Died while on active duty and while a resident of Wisconsin,
 2. Was a resident of Wisconsin at the time of his or her death and had either a service-connected disability rating of 100% under 38 USC 1114 or 1134 or a 100% disability rating based on individual unemployability,
 3. In the case of an individual who served in the National Guard or a reserve component, while a resident of Wisconsin died in the line of duty while on active or inactive duty for training purposes, or
 4. Was a resident of Wisconsin at the time of his or her death and following the individual's death, his or her spouse began to receive, and continues to receive dependency and indemnity compensation, as defined in 38 USC 101(14).

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

“Eligible veteran” means an individual who is certified by the WDVA as meeting all of the following conditions:

- Served on active duty under honorable conditions in the U.S. armed forces or in forces incorporated in the U.S. armed forces.
- Was a resident of Wisconsin at the time of entry into active service or who had been a resident of Wisconsin for any consecutive 5-year period after entry into that active duty service.

- Is currently a resident of Wisconsin for purposes of receiving veterans benefits.
- Has a service-connected disability rating of 100% under 38 USC 1114 or 1134 or a 100% disability rating based on individual unemployability.

Computing the Credit The credit is equal to the property taxes paid 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 below if your principal dwelling is located on more than one acre of land.

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

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

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 one acre limitation).
- *Married not filing a joint 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 one acre limitation).

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

If you 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.

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

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

Certification of Eligibility for the Credit If you did not claim the credit in a prior year, before claiming the credit for 2015 you must request certification from the 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. You may submit these forms and supporting documents to your county veterans service officer or mail them to: WDVA, 30 West Mifflin St., PO Box 7843, Madison WI 53707-7843. The WDVA will send you a certification of your eligibility.

Note You do not have to obtain certification from the WDVA for 2015 if you previously received a certification for a prior year. If you still qualify for the credit, you may claim the credit but do not have to enclose certification.

Enclosures Enclose a copy of your property tax bill, proof of payment made in 2015, and a copy of the certification (if required) received from the WDVA with your return.

■ **Line 33 (line 17 of Form WI-Z) – Amended Return Only – Amount Previously Paid**

Complete this line only if this is an amended return. 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 2015 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) – Amended Return Only – Amount Previously Refunded**

Complete this line only if this is an amended 2015 Form 1A or Form WI-Z. Fill in the refund from your original 2015 return (not including the amount applied to your 2016 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 2015 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)**

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).

Note If you were required to make estimated tax payments and you did not make such payments timely, you may owe what is called “underpayment interest.” You may owe

underpayment interest even if you are due a refund. Read the line 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 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 2015 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 2016 estimated tax.

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

■ **Line 39 Amount of Line 37 to be Applied to your 2016 Estimated Tax**

Fill in on line 39 the amount, if any, of the overpayment on line 37 you want applied to your 2016 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 17, 2017, you may increase or decrease the amount to be applied to your 2016 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 2015 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.”

Note

If the amount you owe with your return is \$500 or more or you made late estimated tax payments, see the line 41 instructions.

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

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

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

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

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

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

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

■ Line 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 tax payments. This is an interest charge that applies when you have not prepaid enough of your tax through withholding and/or estimated tax payments.

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

Underpayment interest applies if:

- Line 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 2014 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 2014 and you were a Wisconsin resident for all of 2014, **or**
2. The amounts on lines 28 and 29 on your 2015 return are at least as much as the tax shown on your 2014 return. Your estimated tax payments for 2015 must have been made on time and for the required amount. This exception does not apply if you did not file a 2014 Wisconsin return.

The tax shown on your 2014 return is the amount on line 24 of 2014 Form 1A minus the amounts on lines 30, 31, and 32.

Figuring Underpayment Interest

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

Fill in the underpayment interest from Schedule U on line 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 on line 37. Enclose Schedule U with Form 1A.

Note

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

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 brackets 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 2015 tax return with the department, check "Yes" in the "Third Party Designee" area of your return. Also, fill in the designee's name, phone number, and any five digits the designee chooses as a personal identification number (PIN).

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

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

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

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2016 tax return. This is April 15, 2017, for most people.

■ Sign and Date Your Return

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

■ Enclosures

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

- Enclose a copy of each of your withholding statements.
- If you owe an amount, **paper clip** your payment to the front of Form 1A (unless paying by credit card or online).
- If you are filing under an extension, see When to File/Extension of Time to File on page 4 for items you must enclose.
- If you are claiming the earned income credit, enclose a copy of federal Schedule EIC with Form 1A. Also enclose federal Form 8867 if you used a paid preparer to complete your federal return.
- If you claimed homestead credit, paper clip Schedule H or H-EZ behind Form 1A.

- If you are filing an amended Form 1A, enclose Schedule AR 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.
- *Persons divorced after June 20, 1996, who compute a refund* – If your divorce decree apportions any tax liability owed to the department to your former spouse, enclose a copy of the decree with your Form 1A (or WI-Z). Fill in "04" in the Special Conditions box on page 1 of Forms 1A and WI-Z. This will prevent your refund from being applied against such tax liability.
- *Persons divorced who file a joint return* – If your divorce decree apportions any refund to you or your former spouse, or between you and your former spouse, the department will issue the refund to the person(s) to whom the refund is awarded under the terms of the divorce. Enclose a copy of the portion of your divorce decree that relates to the tax refund with your Form 1A (or WI-Z). Fill in "04" in the Special Conditions box on page 1 of Forms 1A and WI-Z.
- If you are filing federal Form 8379, *Injured Spouse Claim and Allocation*, enclose a copy with your Form 1A (or WI-Z). Fill in "05" in the Special Conditions box on page 1 of Forms 1A and WI-Z.

■ Where to File

Mail your return (original return or amended return) to the Wisconsin Department of Revenue:

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

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

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

Fraudulent or Reckless Credit Claims

Fraudulent or reckless claims for 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 the 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 the 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.

Penalties for Not Filing Returns or Filing Incorrect Returns

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

Note

Estimated Tax Payments Required for Next Year?

If your 2016 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 2016 in installments beginning April 18, 2016, using Wisconsin Form 1-ES, or
- Increase the amount of income tax withheld from your 2016 pay.

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

You may be charged interest if required estimated tax payments are not made. For more information, contact our Customer Service Bureau at (608) 266-2486 or any Department of Revenue office.

If you must file Form 1-ES for 2016 and do not receive a form in the mail, go to the department’s website at revenue.wi.gov to obtain a personalized copy of Form 1-ES, or contact any Department of Revenue office.

Wisconsin Homestead Credit

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

- At least 18 years old on December 31, 2015,
- A legal resident of Wisconsin for all of 2015,
- Not claimed as a dependent on anyone’s 2015 tax return (unless you were 62 or older on December 31, 2015),
- Not living in tax-exempt public housing for all of 2015 (**Note** Some exceptions apply to this rule and are explained in the instructions for the homestead credit form),

- Not living in a nursing home and receiving medical assistance (Title XIX) when you file for homestead, and
- Had total household income, including wages, interest, social security, and income from certain other sources, below \$24,680 in 2015.

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

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

Internal Revenue Service Adjustments

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

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

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

Amended Returns

If you filed an amended return with the Internal Revenue Service (IRS), you generally must also file an amended Wisconsin return within 90 days. You must file an amended return if the changes affect your Wisconsin income, any credit, or tax payable. Even if you did not file an amended return with the IRS, if you find that you made an error on your original Form 1A or Form WI-Z, you should amend these forms.

You file an amended return by filing a corrected return using Form 1A or Form WI-Z (see Exception on page 22). Be sure to place a check mark where indicated at the top of Form 1A or WI-Z.

Note 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 2015 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.

If you are filing an amended Form 1A or Form WI-Z, enclose Schedule AR to explain 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.

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, tuition and fees), you must first complete Wisconsin Schedule I, *Adjustments to Convert 2015 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 is then entered on line 1 of Form 1. Follow the Form 1 instructions to complete your amended return.

Armed Forces Personnel

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

Death of a Taxpayer

A return for a taxpayer who died in 2015 should be filed on the same form that would have been used if he or she had lived. Include only the income received by the taxpayer up to the date of death.

If there is no estate to probate, a surviving heir may file the return for the person who died. If there is an estate, the personal representative for the estate must file the return. The person filing the return should sign the return and indicate his or her relationship to the person who died (for example, “surviving heir” or “personal representative”). Be sure to fill in the surviving heir’s or personal representative’s mailing address in the address area of the 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.

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

If your spouse died during 2015 and you did not remarry in 2015, you can file a joint return. You can also file a joint return if your spouse died in 2016 before filing a 2015 return. A joint return should show your spouse’s 2015 income before death and your income for all of 2015. Also write “Filing as surviving spouse” in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

If the return for the decedent is filed as single or head of household, fill in “06” in the Special Conditions box and indicate the date of death on the line provided. If a joint return is being filed, fill in “06” in the box if it is the 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 2015 and you have not remarried, you must file as single or, if qualified, as head of household.

Requesting Copies of Your Returns

The Department of Revenue will provide copies of your returns for prior years. Persons requesting copies should complete Form P-521, *Request for Copies of 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.

Servicio en Español

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

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

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

2015 Tax Table for Forms 1A and WI-Z Filers

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

Example: Mr. and Mrs. Smith are filing a joint return. Their taxable income on line 17 of Form 1A is \$28,653. First, they find the \$28,000 heading in the table. Then they find the \$28,600-28,700 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and the filing status column meet is \$1,401. 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	1,491	1,395
28,600	28,700	1,497	1,401
28,700	28,800	1,503	1,407
28,800	28,900	1,509	1,413
28,900	29,000	1,516	1,419

If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly
		Your tax is –				Your tax is –				Your tax is –	
0	20	0	0	4,000				8,000			
20	40	1	1	4,000	4,100	162	162	8,000	8,100	322	322
40	100	3	3	4,100	4,200	166	166	8,100	8,200	326	326
100	200	6	6	4,200	4,300	170	170	8,200	8,300	330	330
200	300	10	10	4,300	4,400	174	174	8,300	8,400	334	334
300	400	14	14	4,400	4,500	178	178	8,400	8,500	338	338
400	500	18	18	4,500	4,600	182	182	8,500	8,600	342	342
500	600	22	22	4,600	4,700	186	186	8,600	8,700	346	346
600	700	26	26	4,700	4,800	190	190	8,700	8,800	350	350
700	800	30	30	4,800	4,900	194	194	8,800	8,900	354	354
800	900	34	34	4,900	5,000	198	198	8,900	9,000	358	358
900	1,000	38	38	5,000				9,000			
1,000				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	6,000				10,000			
2,000				6,000	6,100	242	242	10,000	10,100	402	402
2,000	2,100	82	82	6,100	6,200	246	246	10,100	10,200	406	406
2,100	2,200	86	86	6,200	6,300	250	250	10,200	10,300	410	410
2,200	2,300	90	90	6,300	6,400	254	254	10,300	10,400	414	414
2,300	2,400	94	94	6,400	6,500	258	258	10,400	10,500	418	418
2,400	2,500	98	98	6,500	6,600	262	262	10,500	10,600	422	422
2,500	2,600	102	102	6,600	6,700	266	266	10,600	10,700	426	426
2,600	2,700	106	106	6,700	6,800	270	270	10,700	10,800	430	430
2,700	2,800	110	110	6,800	6,900	274	274	10,800	10,900	434	434
2,800	2,900	114	114	6,900	7,000	278	278	10,900	11,000	438	438
2,900	3,000	118	118	7,000				11,000			
3,000				7,000	7,100	282	282	11,000	11,100	442	442
3,000	3,100	122	122	7,100	7,200	286	286	11,100	11,200	447	446
3,100	3,200	126	126	7,200	7,300	290	290	11,200	11,300	453	450
3,200	3,300	130	130	7,300	7,400	294	294	11,300	11,400	459	454
3,300	3,400	134	134	7,400	7,500	298	298	11,400	11,500	465	458
3,400	3,500	138	138	7,500	7,600	302	302	11,500	11,600	470	462
3,500	3,600	142	142	7,600	7,700	306	306	11,600	11,700	476	466
3,600	3,700	146	146	7,700	7,800	310	310	11,700	11,800	482	470
3,700	3,800	150	150	7,800	7,900	314	314	11,800	11,900	488	474
3,800	3,900	154	154	7,900	8,000	318	318	11,900	12,000	494	478
3,900	4,000	158	158								

If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly
		Your tax is –				Your tax is –				Your tax is –	
12,000				18,000				24,000			
12,000	12,100	500	482	18,000	18,100	850	782	24,000	24,100	1,208	1,132
12,100	12,200	506	486	18,100	18,200	856	788	24,100	24,200	1,215	1,138
12,200	12,300	511	490	18,200	18,300	862	794	24,200	24,300	1,221	1,144
12,300	12,400	517	494	18,300	18,400	868	800	24,300	24,400	1,227	1,150
12,400	12,500	523	498	18,400	18,500	873	805	24,400	24,500	1,234	1,156
12,500	12,600	529	502	18,500	18,600	879	811	24,500	24,600	1,240	1,162
12,600	12,700	535	506	18,600	18,700	885	817	24,600	24,700	1,246	1,167
12,700	12,800	541	510	18,700	18,800	891	823	24,700	24,800	1,252	1,173
12,800	12,900	546	514	18,800	18,900	897	829	24,800	24,900	1,259	1,179
12,900	13,000	552	518	18,900	19,000	903	835	24,900	25,000	1,265	1,185
13,000				19,000				25,000			
13,000	13,100	558	522	19,000	19,100	908	840	25,000	25,100	1,271	1,191
13,100	13,200	564	526	19,100	19,200	914	846	25,100	25,200	1,277	1,197
13,200	13,300	570	530	19,200	19,300	920	852	25,200	25,300	1,284	1,202
13,300	13,400	576	534	19,300	19,400	926	858	25,300	25,400	1,290	1,208
13,400	13,500	581	538	19,400	19,500	932	864	25,400	25,500	1,296	1,214
13,500	13,600	587	542	19,500	19,600	938	870	25,500	25,600	1,303	1,220
13,600	13,700	593	546	19,600	19,700	944	875	25,600	25,700	1,309	1,226
13,700	13,800	599	550	19,700	19,800	949	881	25,700	25,800	1,315	1,232
13,800	13,900	605	554	19,800	19,900	955	887	25,800	25,900	1,321	1,238
13,900	14,000	611	558	19,900	20,000	961	893	25,900	26,000	1,328	1,243
14,000				20,000				26,000			
14,000	14,100	616	562	20,000	20,100	967	899	26,000	26,100	1,334	1,249
14,100	14,200	622	566	20,100	20,200	973	905	26,100	26,200	1,340	1,255
14,200	14,300	628	570	20,200	20,300	979	910	26,200	26,300	1,346	1,261
14,300	14,400	634	574	20,300	20,400	984	916	26,300	26,400	1,353	1,267
14,400	14,500	640	578	20,400	20,500	990	922	26,400	26,500	1,359	1,273
14,500	14,600	646	582	20,500	20,600	996	928	26,500	26,600	1,365	1,278
14,600	14,700	652	586	20,600	20,700	1,002	934	26,600	26,700	1,371	1,284
14,700	14,800	657	590	20,700	20,800	1,008	940	26,700	26,800	1,378	1,290
14,800	14,900	663	595	20,800	20,900	1,014	946	26,800	26,900	1,384	1,296
14,900	15,000	669	601	20,900	21,000	1,019	951	26,900	27,000	1,390	1,302
15,000				21,000				27,000			
15,000	15,100	675	607	21,000	21,100	1,025	957	27,000	27,100	1,397	1,308
15,100	15,200	681	613	21,100	21,200	1,031	963	27,100	27,200	1,403	1,313
15,200	15,300	687	618	21,200	21,300	1,037	969	27,200	27,300	1,409	1,319
15,300	15,400	692	624	21,300	21,400	1,043	975	27,300	27,400	1,415	1,325
15,400	15,500	698	630	21,400	21,500	1,049	981	27,400	27,500	1,422	1,331
15,500	15,600	704	636	21,500	21,600	1,054	986	27,500	27,600	1,428	1,337
15,600	15,700	710	642	21,600	21,700	1,060	992	27,600	27,700	1,434	1,343
15,700	15,800	716	648	21,700	21,800	1,066	998	27,700	27,800	1,440	1,348
15,800	15,900	722	654	21,800	21,900	1,072	1,004	27,800	27,900	1,447	1,354
15,900	16,000	727	659	21,900	22,000	1,078	1,010	27,900	28,000	1,453	1,360
16,000				22,000				28,000			
16,000	16,100	733	665	22,000	22,100	1,084	1,016	28,000	28,100	1,459	1,366
16,100	16,200	739	671	22,100	22,200	1,090	1,021	28,100	28,200	1,466	1,372
16,200	16,300	745	677	22,200	22,300	1,096	1,027	28,200	28,300	1,472	1,378
16,300	16,400	751	683	22,300	22,400	1,102	1,033	28,300	28,400	1,478	1,384
16,400	16,500	757	689	22,400	22,500	1,108	1,039	28,400	28,500	1,484	1,389
16,500	16,600	762	694	22,500	22,600	1,114	1,045	28,500	28,600	1,491	1,395
16,600	16,700	768	700	22,600	22,700	1,121	1,051	28,600	28,700	1,497	1,401
16,700	16,800	774	706	22,700	22,800	1,127	1,056	28,700	28,800	1,503	1,407
16,800	16,900	780	712	22,800	22,900	1,133	1,062	28,800	28,900	1,509	1,413
16,900	17,000	786	718	22,900	23,000	1,139	1,068	28,900	29,000	1,516	1,419
17,000				23,000				29,000			
17,000	17,100	792	724	23,000	23,100	1,146	1,074	29,000	29,100	1,522	1,424
17,100	17,200	798	729	23,100	23,200	1,152	1,080	29,100	29,200	1,528	1,430
17,200	17,300	803	735	23,200	23,300	1,158	1,086	29,200	29,300	1,535	1,436
17,300	17,400	809	741	23,300	23,400	1,165	1,092	29,300	29,400	1,541	1,442
17,400	17,500	815	747	23,400	23,500	1,171	1,097	29,400	29,500	1,547	1,448
17,500	17,600	821	753	23,500	23,600	1,177	1,103	29,500	29,600	1,553	1,454
17,600	17,700	827	759	23,600	23,700	1,183	1,109	29,600	29,700	1,560	1,460
17,700	17,800	833	764	23,700	23,800	1,190	1,115	29,700	29,800	1,566	1,466
17,800	17,900	838	770	23,800	23,900	1,196	1,121	29,800	29,900	1,572	1,472
17,900	18,000	844	776	23,900	24,000	1,202	1,127	29,900	30,000	1,578	1,479

2015 Tax Table for Forms 1A and WI-Z Filers – continued

If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly
		Your tax is –				Your tax is –				Your tax is –	
30,000				36,000				42,000			
30,000	30,100	1,585	1,485	36,000	36,100	1,961	1,861	42,000	42,100	2,337	2,237
30,100	30,200	1,591	1,491	36,100	36,200	1,967	1,867	42,100	42,200	2,343	2,243
30,200	30,300	1,597	1,497	36,200	36,300	1,973	1,874	42,200	42,300	2,350	2,250
30,300	30,400	1,603	1,504	36,300	36,400	1,980	1,880	42,300	42,400	2,356	2,256
30,400	30,500	1,610	1,510	36,400	36,500	1,986	1,886	42,400	42,500	2,362	2,262
30,500	30,600	1,616	1,516	36,500	36,600	1,992	1,892	42,500	42,600	2,368	2,269
30,600	30,700	1,622	1,522	36,600	36,700	1,998	1,899	42,600	42,700	2,375	2,275
30,700	30,800	1,629	1,529	36,700	36,800	2,005	1,905	42,700	42,800	2,381	2,281
30,800	30,900	1,635	1,535	36,800	36,900	2,011	1,911	42,800	42,900	2,387	2,287
30,900	31,000	1,641	1,541	36,900	37,000	2,017	1,917	42,900	43,000	2,393	2,294
31,000				37,000				43,000			
31,000	31,100	1,647	1,548	37,000	37,100	2,024	1,924	43,000	43,100	2,400	2,300
31,100	31,200	1,654	1,554	37,100	37,200	2,030	1,930	43,100	43,200	2,406	2,306
31,200	31,300	1,660	1,560	37,200	37,300	2,036	1,936	43,200	43,300	2,412	2,312
31,300	31,400	1,666	1,566	37,300	37,400	2,042	1,943	43,300	43,400	2,419	2,319
31,400	31,500	1,672	1,573	37,400	37,500	2,049	1,949	43,400	43,500	2,425	2,325
31,500	31,600	1,679	1,579	37,500	37,600	2,055	1,955	43,500	43,600	2,431	2,331
31,600	31,700	1,685	1,585	37,600	37,700	2,061	1,961	43,600	43,700	2,437	2,338
31,700	31,800	1,691	1,591	37,700	37,800	2,067	1,968	43,700	43,800	2,444	2,344
31,800	31,900	1,698	1,598	37,800	37,900	2,074	1,974	43,800	43,900	2,450	2,350
31,900	32,000	1,704	1,604	37,900	38,000	2,080	1,980	43,900	44,000	2,456	2,356
32,000				38,000				44,000			
32,000	32,100	1,710	1,610	38,000	38,100	2,086	1,986	44,000	44,100	2,462	2,363
32,100	32,200	1,716	1,616	38,100	38,200	2,093	1,993	44,100	44,200	2,469	2,369
32,200	32,300	1,723	1,623	38,200	38,300	2,099	1,999	44,200	44,300	2,475	2,375
32,300	32,400	1,729	1,629	38,300	38,400	2,105	2,005	44,300	44,400	2,481	2,381
32,400	32,500	1,735	1,635	38,400	38,500	2,111	2,011	44,400	44,500	2,488	2,388
32,500	32,600	1,741	1,642	38,500	38,600	2,118	2,018	44,500	44,600	2,494	2,394
32,600	32,700	1,748	1,648	38,600	38,700	2,124	2,024	44,600	44,700	2,500	2,400
32,700	32,800	1,754	1,654	38,700	38,800	2,130	2,030	44,700	44,800	2,506	2,406
32,800	32,900	1,760	1,660	38,800	38,900	2,136	2,037	44,800	44,900	2,513	2,413
32,900	33,000	1,766	1,667	38,900	39,000	2,143	2,043	44,900	45,000	2,519	2,419
33,000				39,000				45,000			
33,000	33,100	1,773	1,673	39,000	39,100	2,149	2,049	45,000	45,100	2,525	2,425
33,100	33,200	1,779	1,679	39,100	39,200	2,155	2,055	45,100	45,200	2,531	2,432
33,200	33,300	1,785	1,685	39,200	39,300	2,162	2,062	45,200	45,300	2,538	2,438
33,300	33,400	1,792	1,692	39,300	39,400	2,168	2,068	45,300	45,400	2,544	2,444
33,400	33,500	1,798	1,698	39,400	39,500	2,174	2,074	45,400	45,500	2,550	2,450
33,500	33,600	1,804	1,704	39,500	39,600	2,180	2,080	45,500	45,600	2,557	2,457
33,600	33,700	1,810	1,711	39,600	39,700	2,187	2,087	45,600	45,700	2,563	2,463
33,700	33,800	1,817	1,717	39,700	39,800	2,193	2,093	45,700	45,800	2,569	2,469
33,800	33,900	1,823	1,723	39,800	39,900	2,199	2,099	45,800	45,900	2,575	2,475
33,900	34,000	1,829	1,729	39,900	40,000	2,205	2,106	45,900	46,000	2,582	2,482
34,000				40,000				46,000			
34,000	34,100	1,835	1,736	40,000	40,100	2,212	2,112	46,000	46,100	2,588	2,488
34,100	34,200	1,842	1,742	40,100	40,200	2,218	2,118	46,100	46,200	2,594	2,494
34,200	34,300	1,848	1,748	40,200	40,300	2,224	2,124	46,200	46,300	2,600	2,501
34,300	34,400	1,854	1,754	40,300	40,400	2,230	2,131	46,300	46,400	2,607	2,507
34,400	34,500	1,861	1,761	40,400	40,500	2,237	2,137	46,400	46,500	2,613	2,513
34,500	34,600	1,867	1,767	40,500	40,600	2,243	2,143	46,500	46,600	2,619	2,519
34,600	34,700	1,873	1,773	40,600	40,700	2,249	2,149	46,600	46,700	2,625	2,526
34,700	34,800	1,879	1,779	40,700	40,800	2,256	2,156	46,700	46,800	2,632	2,532
34,800	34,900	1,886	1,786	40,800	40,900	2,262	2,162	46,800	46,900	2,638	2,538
34,900	35,000	1,892	1,792	40,900	41,000	2,268	2,168	46,900	47,000	2,644	2,544
35,000				41,000				47,000			
35,000	35,100	1,898	1,798	41,000	41,100	2,274	2,175	47,000	47,100	2,651	2,551
35,100	35,200	1,904	1,805	41,100	41,200	2,281	2,181	47,100	47,200	2,657	2,557
35,200	35,300	1,911	1,811	41,200	41,300	2,287	2,187	47,200	47,300	2,663	2,563
35,300	35,400	1,917	1,817	41,300	41,400	2,293	2,193	47,300	47,400	2,669	2,570
35,400	35,500	1,923	1,823	41,400	41,500	2,299	2,200	47,400	47,500	2,676	2,576
35,500	35,600	1,930	1,830	41,500	41,600	2,306	2,206	47,500	47,600	2,682	2,582
35,600	35,700	1,936	1,836	41,600	41,700	2,312	2,212	47,600	47,700	2,688	2,588
35,700	35,800	1,942	1,842	41,700	41,800	2,318	2,218	47,700	47,800	2,694	2,595
35,800	35,900	1,948	1,848	41,800	41,900	2,325	2,225	47,800	47,900	2,701	2,601
35,900	36,000	1,955	1,855	41,900	42,000	2,331	2,231	47,900	48,000	2,707	2,607

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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 –	
48,000				54,000				60,000			
48,000	48,100	2,713	2,613	54,000	54,100	3,089	2,990	60,000	60,100	3,466	3,366
48,100	48,200	2,720	2,620	54,100	54,200	3,096	2,996	60,100	60,200	3,472	3,372
48,200	48,300	2,726	2,626	54,200	54,300	3,102	3,002	60,200	60,300	3,478	3,378
48,300	48,400	2,732	2,632	54,300	54,400	3,108	3,008	60,300	60,400	3,484	3,385
48,400	48,500	2,738	2,638	54,400	54,500	3,115	3,015	60,400	60,500	3,491	3,391
48,500	48,600	2,745	2,645	54,500	54,600	3,121	3,021	60,500	60,600	3,497	3,397
48,600	48,700	2,751	2,651	54,600	54,700	3,127	3,027	60,600	60,700	3,503	3,403
48,700	48,800	2,757	2,657	54,700	54,800	3,133	3,033	60,700	60,800	3,510	3,410
48,800	48,900	2,763	2,664	54,800	54,900	3,140	3,040	60,800	60,900	3,516	3,416
48,900	49,000	2,770	2,670	54,900	55,000	3,146	3,046	60,900	61,000	3,522	3,422
49,000				55,000				61,000			
49,000	49,100	2,776	2,676	55,000	55,100	3,152	3,052	61,000	61,100	3,528	3,429
49,100	49,200	2,782	2,682	55,100	55,200	3,158	3,059	61,100	61,200	3,535	3,435
49,200	49,300	2,789	2,689	55,200	55,300	3,165	3,065	61,200	61,300	3,541	3,441
49,300	49,400	2,795	2,695	55,300	55,400	3,171	3,071	61,300	61,400	3,547	3,447
49,400	49,500	2,801	2,701	55,400	55,500	3,177	3,077	61,400	61,500	3,553	3,454
49,500	49,600	2,807	2,707	55,500	55,600	3,184	3,084	61,500	61,600	3,560	3,460
49,600	49,700	2,814	2,714	55,600	55,700	3,190	3,090	61,600	61,700	3,566	3,466
49,700	49,800	2,820	2,720	55,700	55,800	3,196	3,096	61,700	61,800	3,572	3,472
49,800	49,900	2,826	2,726	55,800	55,900	3,202	3,102	61,800	61,900	3,579	3,479
49,900	50,000	2,832	2,733	55,900	56,000	3,209	3,109	61,900	62,000	3,585	3,485
50,000				56,000				62,000			
50,000	50,100	2,839	2,739	56,000	56,100	3,215	3,115	62,000	62,100	3,591	3,491
50,100	50,200	2,845	2,745	56,100	56,200	3,221	3,121	62,100	62,200	3,597	3,497
50,200	50,300	2,851	2,751	56,200	56,300	3,227	3,128	62,200	62,300	3,604	3,504
50,300	50,400	2,857	2,758	56,300	56,400	3,234	3,134	62,300	62,400	3,610	3,510
50,400	50,500	2,864	2,764	56,400	56,500	3,240	3,140	62,400	62,500	3,616	3,516
50,500	50,600	2,870	2,770	56,500	56,600	3,246	3,146	62,500	62,600	3,622	3,523
50,600	50,700	2,876	2,776	56,600	56,700	3,252	3,153	62,600	62,700	3,629	3,529
50,700	50,800	2,883	2,783	56,700	56,800	3,259	3,159	62,700	62,800	3,635	3,535
50,800	50,900	2,889	2,789	56,800	56,900	3,265	3,165	62,800	62,900	3,641	3,541
50,900	51,000	2,895	2,795	56,900	57,000	3,271	3,171	62,900	63,000	3,647	3,548
51,000				57,000				63,000			
51,000	51,100	2,901	2,802	57,000	57,100	3,278	3,178	63,000	63,100	3,654	3,554
51,100	51,200	2,908	2,808	57,100	57,200	3,284	3,184	63,100	63,200	3,660	3,560
51,200	51,300	2,914	2,814	57,200	57,300	3,290	3,190	63,200	63,300	3,666	3,566
51,300	51,400	2,920	2,820	57,300	57,400	3,296	3,197	63,300	63,400	3,673	3,573
51,400	51,500	2,926	2,827	57,400	57,500	3,303	3,203	63,400	63,500	3,679	3,579
51,500	51,600	2,933	2,833	57,500	57,600	3,309	3,209	63,500	63,600	3,685	3,585
51,600	51,700	2,939	2,839	57,600	57,700	3,315	3,215	63,600	63,700	3,691	3,592
51,700	51,800	2,945	2,845	57,700	57,800	3,321	3,222	63,700	63,800	3,698	3,598
51,800	51,900	2,952	2,852	57,800	57,900	3,328	3,228	63,800	63,900	3,704	3,604
51,900	52,000	2,958	2,858	57,900	58,000	3,334	3,234	63,900	64,000	3,710	3,610
52,000				58,000				64,000			
52,000	52,100	2,964	2,864	58,000	58,100	3,340	3,240	64,000	64,100	3,716	3,617
52,100	52,200	2,970	2,870	58,100	58,200	3,347	3,247	64,100	64,200	3,723	3,623
52,200	52,300	2,977	2,877	58,200	58,300	3,353	3,253	64,200	64,300	3,729	3,629
52,300	52,400	2,983	2,883	58,300	58,400	3,359	3,259	64,300	64,400	3,735	3,635
52,400	52,500	2,989	2,889	58,400	58,500	3,365	3,265	64,400	64,500	3,742	3,642
52,500	52,600	2,995	2,896	58,500	58,600	3,372	3,272	64,500	64,600	3,748	3,648
52,600	52,700	3,002	2,902	58,600	58,700	3,378	3,278	64,600	64,700	3,754	3,654
52,700	52,800	3,008	2,908	58,700	58,800	3,384	3,284	64,700	64,800	3,760	3,660
52,800	52,900	3,014	2,914	58,800	58,900	3,390	3,291	64,800	64,900	3,767	3,667
52,900	53,000	3,020	2,921	58,900	59,000	3,397	3,297	64,900	65,000	3,773	3,673
53,000				59,000				65,000			
53,000	53,100	3,027	2,927	59,000	59,100	3,403	3,303	65,000	65,100	3,779	3,679
53,100	53,200	3,033	2,933	59,100	59,200	3,409	3,309	65,100	65,200	3,785	3,686
53,200	53,300	3,039	2,939	59,200	59,300	3,416	3,316	65,200	65,300	3,792	3,692
53,300	53,400	3,046	2,946	59,300	59,400	3,422	3,322	65,300	65,400	3,798	3,698
53,400	53,500	3,052	2,952	59,400	59,500	3,428	3,328	65,400	65,500	3,804	3,704
53,500	53,600	3,058	2,958	59,500	59,600	3,434	3,334	65,500	65,600	3,811	3,711
53,600	53,700	3,064	2,965	59,600	59,700	3,441	3,341	65,600	65,700	3,817	3,717
53,700	53,800	3,071	2,971	59,700	59,800	3,447	3,347	65,700	65,800	3,823	3,723
53,800	53,900	3,077	2,977	59,800	59,900	3,453	3,353	65,800	65,900	3,829	3,729
53,900	54,000	3,083	2,983	59,900	60,000	3,459	3,360	65,900	66,000	3,836	3,736

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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 –	
66,000				72,000				78,000			
66,000	66,100	3,842	3,742	72,000	72,100	4,218	4,118	78,000	78,100	4,594	4,494
66,100	66,200	3,848	3,748	72,100	72,200	4,224	4,124	78,100	78,200	4,601	4,501
66,200	66,300	3,854	3,755	72,200	72,300	4,231	4,131	78,200	78,300	4,607	4,507
66,300	66,400	3,861	3,761	72,300	72,400	4,237	4,137	78,300	78,400	4,613	4,513
66,400	66,500	3,867	3,767	72,400	72,500	4,243	4,143	78,400	78,500	4,619	4,519
66,500	66,600	3,873	3,773	72,500	72,600	4,249	4,150	78,500	78,600	4,626	4,526
66,600	66,700	3,879	3,780	72,600	72,700	4,256	4,156	78,600	78,700	4,632	4,532
66,700	66,800	3,886	3,786	72,700	72,800	4,262	4,162	78,700	78,800	4,638	4,538
66,800	66,900	3,892	3,792	72,800	72,900	4,268	4,168	78,800	78,900	4,644	4,544
66,900	67,000	3,898	3,798	72,900	73,000	4,274	4,175	78,900	79,000	4,651	4,551
67,000				73,000				79,000			
67,000	67,100	3,905	3,805	73,000	73,100	4,281	4,181	79,000	79,100	4,657	4,557
67,100	67,200	3,911	3,811	73,100	73,200	4,287	4,187	79,100	79,200	4,663	4,563
67,200	67,300	3,917	3,817	73,200	73,300	4,293	4,193	79,200	79,300	4,670	4,570
67,300	67,400	3,923	3,824	73,300	73,400	4,300	4,200	79,300	79,400	4,676	4,576
67,400	67,500	3,930	3,830	73,400	73,500	4,306	4,206	79,400	79,500	4,682	4,582
67,500	67,600	3,936	3,836	73,500	73,600	4,312	4,212	79,500	79,600	4,688	4,588
67,600	67,700	3,942	3,842	73,600	73,700	4,318	4,219	79,600	79,700	4,695	4,595
67,700	67,800	3,948	3,849	73,700	73,800	4,325	4,225	79,700	79,800	4,701	4,601
67,800	67,900	3,955	3,855	73,800	73,900	4,331	4,231	79,800	79,900	4,707	4,607
67,900	68,000	3,961	3,861	73,900	74,000	4,337	4,237	79,900	80,000	4,713	4,614
68,000				74,000				80,000			
68,000	68,100	3,967	3,867	74,000	74,100	4,343	4,244	80,000	80,100	4,720	4,620
68,100	68,200	3,974	3,874	74,100	74,200	4,350	4,250	80,100	80,200	4,726	4,626
68,200	68,300	3,980	3,880	74,200	74,300	4,356	4,256	80,200	80,300	4,732	4,632
68,300	68,400	3,986	3,886	74,300	74,400	4,362	4,262	80,300	80,400	4,738	4,639
68,400	68,500	3,992	3,892	74,400	74,500	4,369	4,269	80,400	80,500	4,745	4,645
68,500	68,600	3,999	3,899	74,500	74,600	4,375	4,275	80,500	80,600	4,751	4,651
68,600	68,700	4,005	3,905	74,600	74,700	4,381	4,281	80,600	80,700	4,757	4,657
68,700	68,800	4,011	3,911	74,700	74,800	4,387	4,287	80,700	80,800	4,764	4,664
68,800	68,900	4,017	3,918	74,800	74,900	4,394	4,294	80,800	80,900	4,770	4,670
68,900	69,000	4,024	3,924	74,900	75,000	4,400	4,300	80,900	81,000	4,776	4,676
69,000				75,000				81,000			
69,000	69,100	4,030	3,930	75,000	75,100	4,406	4,306	81,000	81,100	4,782	4,683
69,100	69,200	4,036	3,936	75,100	75,200	4,412	4,313	81,100	81,200	4,789	4,689
69,200	69,300	4,043	3,943	75,200	75,300	4,419	4,319	81,200	81,300	4,795	4,695
69,300	69,400	4,049	3,949	75,300	75,400	4,425	4,325	81,300	81,400	4,801	4,701
69,400	69,500	4,055	3,955	75,400	75,500	4,431	4,331	81,400	81,500	4,807	4,708
69,500	69,600	4,061	3,961	75,500	75,600	4,438	4,338	81,500	81,600	4,814	4,714
69,600	69,700	4,068	3,968	75,600	75,700	4,444	4,344	81,600	81,700	4,820	4,720
69,700	69,800	4,074	3,974	75,700	75,800	4,450	4,350	81,700	81,800	4,826	4,726
69,800	69,900	4,080	3,980	75,800	75,900	4,456	4,356	81,800	81,900	4,833	4,733
69,900	70,000	4,086	3,987	75,900	76,000	4,463	4,363	81,900	82,000	4,839	4,739
70,000				76,000				82,000			
70,000	70,100	4,093	3,993	76,000	76,100	4,469	4,369	82,000	82,100	4,845	4,745
70,100	70,200	4,099	3,999	76,100	76,200	4,475	4,375	82,100	82,200	4,851	4,751
70,200	70,300	4,105	4,005	76,200	76,300	4,481	4,382	82,200	82,300	4,858	4,758
70,300	70,400	4,111	4,012	76,300	76,400	4,488	4,388	82,300	82,400	4,864	4,764
70,400	70,500	4,118	4,018	76,400	76,500	4,494	4,394	82,400	82,500	4,870	4,770
70,500	70,600	4,124	4,024	76,500	76,600	4,500	4,400	82,500	82,600	4,876	4,777
70,600	70,700	4,130	4,030	76,600	76,700	4,506	4,407	82,600	82,700	4,883	4,783
70,700	70,800	4,137	4,037	76,700	76,800	4,513	4,413	82,700	82,800	4,889	4,789
70,800	70,900	4,143	4,043	76,800	76,900	4,519	4,419	82,800	82,900	4,895	4,795
70,900	71,000	4,149	4,049	76,900	77,000	4,525	4,425	82,900	83,000	4,901	4,802
71,000				77,000				83,000			
71,000	71,100	4,155	4,056	77,000	77,100	4,532	4,432	83,000	83,100	4,908	4,808
71,100	71,200	4,162	4,062	77,100	77,200	4,538	4,438	83,100	83,200	4,914	4,814
71,200	71,300	4,168	4,068	77,200	77,300	4,544	4,444	83,200	83,300	4,920	4,820
71,300	71,400	4,174	4,074	77,300	77,400	4,550	4,451	83,300	83,400	4,927	4,827
71,400	71,500	4,180	4,081	77,400	77,500	4,557	4,457	83,400	83,500	4,933	4,833
71,500	71,600	4,187	4,087	77,500	77,600	4,563	4,463	83,500	83,600	4,939	4,839
71,600	71,700	4,193	4,093	77,600	77,700	4,569	4,469	83,600	83,700	4,945	4,846
71,700	71,800	4,199	4,099	77,700	77,800	4,575	4,476	83,700	83,800	4,952	4,852
71,800	71,900	4,206	4,106	77,800	77,900	4,582	4,482	83,800	83,900	4,958	4,858
71,900	72,000	4,212	4,112	77,900	78,000	4,588	4,488	83,900	84,000	4,964	4,864

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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 –	
84,000				90,000				96,000			
84,000	84,100	4,970	4,871	90,000	90,100	5,347	5,247	96,000	96,100	5,723	5,623
84,100	84,200	4,977	4,877	90,100	90,200	5,353	5,253	96,100	96,200	5,729	5,629
84,200	84,300	4,983	4,883	90,200	90,300	5,359	5,259	96,200	96,300	5,735	5,636
84,300	84,400	4,989	4,889	90,300	90,400	5,365	5,266	96,300	96,400	5,742	5,642
84,400	84,500	4,996	4,896	90,400	90,500	5,372	5,272	96,400	96,500	5,748	5,648
84,500	84,600	5,002	4,902	90,500	90,600	5,378	5,278	96,500	96,600	5,754	5,654
84,600	84,700	5,008	4,908	90,600	90,700	5,384	5,284	96,600	96,700	5,760	5,661
84,700	84,800	5,014	4,914	90,700	90,800	5,391	5,291	96,700	96,800	5,767	5,667
84,800	84,900	5,021	4,921	90,800	90,900	5,397	5,297	96,800	96,900	5,773	5,673
84,900	85,000	5,027	4,927	90,900	91,000	5,403	5,303	96,900	97,000	5,779	5,679
85,000				91,000				97,000			
85,000	85,100	5,033	4,933	91,000	91,100	5,409	5,310	97,000	97,100	5,786	5,686
85,100	85,200	5,039	4,940	91,100	91,200	5,416	5,316	97,100	97,200	5,792	5,692
85,200	85,300	5,046	4,946	91,200	91,300	5,422	5,322	97,200	97,300	5,798	5,698
85,300	85,400	5,052	4,952	91,300	91,400	5,428	5,328	97,300	97,400	5,804	5,705
85,400	85,500	5,058	4,958	91,400	91,500	5,434	5,335	97,400	97,500	5,811	5,711
85,500	85,600	5,065	4,965	91,500	91,600	5,441	5,341	97,500	97,600	5,817	5,717
85,600	85,700	5,071	4,971	91,600	91,700	5,447	5,347	97,600	97,700	5,823	5,723
85,700	85,800	5,077	4,977	91,700	91,800	5,453	5,353	97,700	97,800	5,829	5,730
85,800	85,900	5,083	4,983	91,800	91,900	5,460	5,360	97,800	97,900	5,836	5,736
85,900	86,000	5,090	4,990	91,900	92,000	5,466	5,366	97,900	98,000	5,842	5,742
86,000				92,000				98,000			
86,000	86,100	5,096	4,996	92,000	92,100	5,472	5,372	98,000	98,100	5,848	5,748
86,100	86,200	5,102	5,002	92,100	92,200	5,478	5,378	98,100	98,200	5,855	5,755
86,200	86,300	5,108	5,009	92,200	92,300	5,485	5,385	98,200	98,300	5,861	5,761
86,300	86,400	5,115	5,015	92,300	92,400	5,491	5,391	98,300	98,400	5,867	5,767
86,400	86,500	5,121	5,021	92,400	92,500	5,497	5,397	98,400	98,500	5,873	5,773
86,500	86,600	5,127	5,027	92,500	92,600	5,503	5,404	98,500	98,600	5,880	5,780
86,600	86,700	5,133	5,034	92,600	92,700	5,510	5,410	98,600	98,700	5,886	5,786
86,700	86,800	5,140	5,040	92,700	92,800	5,516	5,416	98,700	98,800	5,892	5,792
86,800	86,900	5,146	5,046	92,800	92,900	5,522	5,422	98,800	98,900	5,898	5,799
86,900	87,000	5,152	5,052	92,900	93,000	5,528	5,429	98,900	99,000	5,905	5,805
87,000				93,000				99,000			
87,000	87,100	5,159	5,059	93,000	93,100	5,535	5,435	99,000	99,100	5,911	5,811
87,100	87,200	5,165	5,065	93,100	93,200	5,541	5,441	99,100	99,200	5,917	5,817
87,200	87,300	5,171	5,071	93,200	93,300	5,547	5,447	99,200	99,300	5,924	5,824
87,300	87,400	5,177	5,078	93,300	93,400	5,554	5,454	99,300	99,400	5,930	5,830
87,400	87,500	5,184	5,084	93,400	93,500	5,560	5,460	99,400	99,500	5,936	5,836
87,500	87,600	5,190	5,090	93,500	93,600	5,566	5,466	99,500	99,600	5,942	5,842
87,600	87,700	5,196	5,096	93,600	93,700	5,572	5,473	99,600	99,700	5,949	5,849
87,700	87,800	5,202	5,103	93,700	93,800	5,579	5,479	99,700	99,800	5,955	5,855
87,800	87,900	5,209	5,109	93,800	93,900	5,585	5,485	99,800	99,900	5,961	5,861
87,900	88,000	5,215	5,115	93,900	94,000	5,591	5,491	99,900	100,000	5,967	5,868
88,000				94,000				<div style="border: 1px solid black; border-radius: 15px; padding: 10px; text-align: center;"> <p>\$100,000 or over – use the Tax Computation Worksheet on page 30</p> </div>			
88,000	88,100	5,221	5,121	94,000	94,100	5,597	5,498				
88,100	88,200	5,228	5,128	94,100	94,200	5,604	5,504				
88,200	88,300	5,234	5,134	94,200	94,300	5,610	5,510				
88,300	88,400	5,240	5,140	94,300	94,400	5,616	5,516				
88,400	88,500	5,246	5,146	94,400	94,500	5,623	5,523				
88,500	88,600	5,253	5,153	94,500	94,600	5,629	5,529				
88,600	88,700	5,259	5,159	94,600	94,700	5,635	5,535				
88,700	88,800	5,265	5,165	94,700	94,800	5,641	5,541				
88,800	88,900	5,271	5,172	94,800	94,900	5,648	5,548				
88,900	89,000	5,278	5,178	94,900	95,000	5,654	5,554				
89,000				95,000							
89,000	89,100	5,284	5,184	95,000	95,100	5,660	5,560				
89,100	89,200	5,290	5,190	95,100	95,200	5,666	5,567				
89,200	89,300	5,297	5,197	95,200	95,300	5,673	5,573				
89,300	89,400	5,303	5,203	95,300	95,400	5,679	5,579				
89,400	89,500	5,309	5,209	95,400	95,500	5,685	5,585				
89,500	89,600	5,315	5,215	95,500	95,600	5,692	5,592				
89,600	89,700	5,322	5,222	95,600	95,700	5,698	5,598				
89,700	89,800	5,328	5,228	95,700	95,800	5,704	5,604				
89,800	89,900	5,334	5,234	95,800	95,900	5,710	5,610				
89,900	90,000	5,340	5,241	95,900	96,000	5,717	5,617				

2015 Tax Computation Worksheet – Line 18

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

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

	(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 \$244,270	\$	x 6.27% (.0627)	\$	\$ 299.47	\$
\$244,270 or over	\$	x 7.65% (.0765)	\$	\$3,670.40	\$

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 \$325,700	\$	x 6.27% (.0627)	\$	\$ 399.33	\$
\$325,700 or over	\$	x 7.65% (.0765)	\$	\$4,893.99	\$

2015 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	10,250	18,460	13,240	40,000	40,500	7,194	14,601	7,505
15,000	15,500	10,194	18,460	13,134	40,500	41,000	7,134	14,502	7,393
15,500	16,000	10,134	18,460	13,022	41,000	41,500	7,074	14,404	7,280
16,000	16,500	10,074	18,460	12,909	41,500	42,000	7,014	14,305	7,168
16,500	17,000	10,014	18,460	12,796	42,000	42,500	6,954	14,206	7,055
17,000	17,500	9,954	18,460	12,684	42,500	43,000	6,894	14,107	6,943
17,500	18,000	9,894	18,460	12,571	43,000	43,500	6,834	14,008	6,834
18,000	18,500	9,834	18,460	12,459	43,500	44,000	6,774	13,909	6,774
18,500	19,000	9,774	18,460	12,346	44,000	44,500	6,714	13,810	6,714
19,000	19,500	9,714	18,460	12,234	44,500	45,000	6,654	13,711	6,654
19,500	20,000	9,654	18,460	12,121	45,000	45,500	6,594	13,612	6,594
20,000	20,500	9,594	18,460	12,008	45,500	46,000	6,534	13,514	6,534
20,500	21,000	9,534	18,458	11,896	46,000	46,500	6,474	13,415	6,474
21,000	21,500	9,474	18,359	11,783	46,500	47,000	6,414	13,316	6,414
21,500	22,000	9,414	18,260	11,671	47,000	47,500	6,354	13,217	6,354
22,000	22,500	9,354	18,161	11,558	47,500	48,000	6,294	13,118	6,294
22,500	23,000	9,294	18,062	11,446	48,000	48,500	6,234	13,019	6,234
23,000	23,500	9,234	17,964	11,333	48,500	49,000	6,174	12,920	6,174
23,500	24,000	9,174	17,865	11,220	49,000	49,500	6,114	12,821	6,114
24,000	24,500	9,114	17,766	11,108	49,500	50,000	6,054	12,722	6,054
24,500	25,000	9,054	17,667	10,995	50,000	50,500	5,994	12,624	5,994
25,000	25,500	8,994	17,568	10,883	50,500	51,000	5,934	12,525	5,934
25,500	26,000	8,934	17,469	10,770	51,000	51,500	5,874	12,426	5,874
26,000	26,500	8,874	17,370	10,658	51,500	52,000	5,814	12,327	5,814
26,500	27,000	8,814	17,271	10,545	52,000	52,500	5,754	12,228	5,754
27,000	27,500	8,754	17,172	10,432	52,500	53,000	5,694	12,129	5,694
27,500	28,000	8,694	17,074	10,320	53,000	53,500	5,634	12,030	5,634
28,000	28,500	8,634	16,975	10,207	53,500	54,000	5,574	11,931	5,574
28,500	29,000	8,574	16,876	10,095	54,000	54,500	5,514	11,832	5,514
29,000	29,500	8,514	16,777	9,982	54,500	55,000	5,454	11,734	5,454
29,500	30,000	8,454	16,678	9,870	55,000	55,500	5,394	11,635	5,394
30,000	30,500	8,394	16,579	9,757	55,500	56,000	5,334	11,536	5,334
30,500	31,000	8,334	16,480	9,644	56,000	56,500	5,274	11,437	5,274
31,000	31,500	8,274	16,381	9,532	56,500	57,000	5,214	11,338	5,214
31,500	32,000	8,214	16,282	9,419	57,000	57,500	5,154	11,239	5,154
32,000	32,500	8,154	16,184	9,307	57,500	58,000	5,094	11,140	5,094
32,500	33,000	8,094	16,085	9,194	58,000	58,500	5,034	11,041	5,034
33,000	33,500	8,034	15,986	9,081	58,500	59,000	4,974	10,942	4,974
33,500	34,000	7,974	15,887	8,969	59,000	59,500	4,914	10,843	4,914
34,000	34,500	7,914	15,788	8,856	59,500	60,000	4,854	10,745	4,854
34,500	35,000	7,854	15,689	8,744	60,000	60,500	4,794	10,646	4,794
35,000	35,500	7,794	15,590	8,631	60,500	61,000	4,734	10,547	4,734
35,500	36,000	7,734	15,491	8,519	61,000	61,500	4,674	10,448	4,674
36,000	36,500	7,674	15,392	8,406	61,500	62,000	4,614	10,349	4,614
36,500	37,000	7,614	15,294	8,293	62,000	62,500	4,554	10,250	4,554
37,000	37,500	7,554	15,195	8,181	62,500	63,000	4,494	10,151	4,494
37,500	38,000	7,494	15,096	8,068	63,000	63,500	4,434	10,052	4,434
38,000	38,500	7,434	14,997	7,956	63,500	64,000	4,374	9,953	4,374
38,500	39,000	7,374	14,898	7,843	64,000	64,500	4,314	9,855	4,314
39,000	39,500	7,314	14,799	7,731	64,500	65,000	4,254	9,756	4,254
39,500	40,000	7,254	14,700	7,618	65,000	65,500	4,194	9,657	4,194

continued on next page

2015 Standard Deduction Table *(continued from page 31)*

If Wisconsin income (line 12 of Form 1A or line 1 of Form WI-Z) is –		And you are –			If Wisconsin income (line 12 of Form 1A or line 1 of Form WI-Z) is –		And you are –		
At least	But less than	Single	Married filing jointly	Head of Household	At least	But less than	Single	Married filing jointly	Head of Household
		Your standard deduction is–					Your standard deduction is–		
65,500	66,000	4,134	9,558	4,134	91,000	91,500	1,074	4,515	1,074
66,000	66,500	4,074	9,459	4,074	91,500	92,000	1,014	4,416	1,014
66,500	67,000	4,014	9,360	4,014	92,000	92,500	954	4,317	954
67,000	67,500	3,954	9,261	3,954	92,500	93,000	894	4,218	894
67,500	68,000	3,894	9,162	3,894	93,000	93,500	834	4,119	834
68,000	68,500	3,834	9,063	3,834	93,500	94,000	774	4,020	774
68,500	69,000	3,774	8,965	3,774	94,000	94,500	714	3,921	714
69,000	69,500	3,714	8,866	3,714	94,500	95,000	654	3,822	654
69,500	70,000	3,654	8,767	3,654	95,000	95,500	594	3,723	594
70,000	70,500	3,594	8,668	3,594	95,500	96,000	534	3,625	534
70,500	71,000	3,534	8,569	3,534	96,000	96,500	474	3,526	474
71,000	71,500	3,474	8,470	3,474	96,500	97,000	414	3,427	414
71,500	72,000	3,414	8,371	3,414	97,000	97,500	354	3,328	354
72,000	72,500	3,354	8,272	3,354	97,500	98,000	294	3,229	294
72,500	73,000	3,294	8,173	3,294	98,000	98,500	234	3,130	234
73,000	73,500	3,234	8,075	3,234	98,500	99,000	174	3,031	174
73,500	74,000	3,174	7,976	3,174	99,000	99,500	114	2,932	114
74,000	74,500	3,114	7,877	3,114	99,500	100,000	54	2,833	54
74,500	75,000	3,054	7,778	3,054	100,000	100,500	0	2,735	0
75,000	75,500	2,994	7,679	2,994	100,500	101,000	0	2,636	0
75,500	76,000	2,934	7,580	2,934	101,000	101,500	0	2,537	0
76,000	76,500	2,874	7,481	2,874	101,500	102,000	0	2,438	0
76,500	77,000	2,814	7,382	2,814	102,000	102,500	0	2,339	0
77,000	77,500	2,754	7,283	2,754	102,500	103,000	0	2,240	0
77,500	78,000	2,694	7,185	2,694	103,000	103,500	0	2,141	0
78,000	78,500	2,634	7,086	2,634	103,500	104,000	0	2,042	0
78,500	79,000	2,574	6,987	2,574	104,000	104,500	0	1,943	0
79,000	79,500	2,514	6,888	2,514	104,500	105,000	0	1,845	0
79,500	80,000	2,454	6,789	2,454	105,000	105,500	0	1,746	0
80,000	80,500	2,394	6,690	2,394	105,500	106,000	0	1,647	0
80,500	81,000	2,334	6,591	2,334	106,000	106,500	0	1,548	0
81,000	81,500	2,274	6,492	2,274	106,500	107,000	0	1,449	0
81,500	82,000	2,214	6,393	2,214	107,000	107,500	0	1,350	0
82,000	82,500	2,154	6,295	2,154	107,500	108,000	0	1,251	0
82,500	83,000	2,094	6,196	2,094	108,000	108,500	0	1,152	0
83,000	83,500	2,034	6,097	2,034	108,500	109,000	0	1,053	0
83,500	84,000	1,974	5,998	1,974	109,000	109,500	0	954	0
84,000	84,500	1,914	5,899	1,914	109,500	110,000	0	856	0
84,500	85,000	1,854	5,800	1,854	110,000	110,500	0	757	0
85,000	85,500	1,794	5,701	1,794	110,500	111,000	0	658	0
85,500	86,000	1,734	5,602	1,734	111,000	111,500	0	559	0
86,000	86,500	1,674	5,503	1,674	111,500	112,000	0	460	0
86,500	87,000	1,614	5,405	1,614	112,000	112,500	0	361	0
87,000	87,500	1,554	5,306	1,554	112,500	113,000	0	262	0
87,500	88,000	1,494	5,207	1,494	113,000	113,500	0	163	0
88,000	88,500	1,434	5,108	1,434	113,500	114,000	0	64	0
88,500	89,000	1,374	5,009	1,374	114,000	114,076	0	8	0
89,000	89,500	1,314	4,910	1,314	114,076	or over	0	0	0
89,500	90,000	1,254	4,811	1,254					
90,000	90,500	1,194	4,712	1,194					
90,500	91,000	1,134	4,613	1,134					