

Important Notice for Persons Claiming the Earned Income Tax Credit

Federal law, as explained below, provides that if a taxpayer's earned income for 2020 is less than the earned income for 2019, the taxpayer may elect to use their 2019 earned income to compute the 2020 earned income tax credit. Wisconsin has not adopted this federal provision. Therefore, if a taxpayer elected to use their 2019 earned income to compute their 2020 federal earned income tax credit, they must recompute the federal earned income tax credit using their 2020 earned income amount for Wisconsin purposes, as explained on page 25 of the Form 1 instructions.

This federal provision was enacted in section 211 of division EE of The Consolidated Appropriations Act, 2021 (Public Law 116-260) on December 27, 2020.

For the year Jan. 1-Dec. 31, 2020, or other tax year

Check here if an amended return beginning _____, 2020 ending _____, 20____.

Note

DO NOT STAPLE

See page 5 before assembling return

Your legal last name	Legal first name	M.I.	Your social security number
If a joint return, spouse's legal last name	Spouse's legal first name	M.I.	Spouse's social security number
Home address (number and street). If you have a PO Box, see page 11.		Apt. no.	Tax district Check below then fill in either the name of the city, village, or town and the county in which you lived at the end of 2020. <input type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town <input type="checkbox"/> _____ County of <input type="checkbox"/> _____ School district number See page 43 <input type="checkbox"/> _____
City or post office	State	Zip code	
Filing status Check <input checked="" type="checkbox"/> below <input type="checkbox"/> Single <input type="checkbox"/> Married filing joint return <input type="checkbox"/> Married filing separate return. Fill in spouse's SSN above and full name here <input type="checkbox"/>			Special conditions <input type="checkbox"/> _____ <input type="checkbox"/> Form 804 filed with return (see page 9)
<input type="checkbox"/> Head of household, NOT married (see page 12). <input type="checkbox"/> Head of household, married (see page 12).		Legal last name _____ Legal first name _____ M.I. _____ If married, fill in spouse's SSN above and full name here <input type="checkbox"/>	

Use **BLACK Ink** ● Print numbers like this → 0 1 2 3 4 5 6 7 8 9 **Not** like this → 0147 ● **NO COMMAS; NO CENTS**

1 Federal adjusted gross income (see page 12)	1	_____	.00
Form W-2 wages included in line 1	▶	_____	.00
2 Total additions to income from Schedule AD, line 33 (see page 13)	2	_____	.00
3 Add lines 1 and 2	3	_____	.00
4 Total subtractions from income from Schedule SB, line 47. Enter as a positive number	4	_____	.00
5 Subtract line 4 from line 3. This is your Wisconsin income	5	_____	.00
6 Standard deduction. See table on page 34, OR ▼	6	_____	.00
If someone else can claim you (or your spouse) as a dependent, see page 14 and check here <input type="checkbox"/>			
7 Subtract line 6 from line 5. If line 6 is larger than line 5, fill in 0	7	_____	.00
8 Exemptions (Caution: See page 14)			
a Fill in exemptions allowed x \$700 ... 8a _____		_____	.00
b Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse = _____ x \$250 ... 8b _____		_____	.00
c Add lines 8a and 8b	8c	_____	.00
9 Subtract line 8c from line 7. If line 8c is larger than line 7, fill in 0. This is taxable income	9	_____	.00
10 Tax (see table on page 36)	10	_____	.00

PAPER CLIP payment here



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11	Itemized deduction credit. Enclose Schedule 1, page 4	11	_____	.00
12	Armed forces member credit (must be stationed outside U.S. See page 16)	12	_____	.00
13	School property tax credit			
a	Rent paid in 2020 – heat included _____ .00	} Find credit from table page 18 . 13a	_____	.00
	Rent paid in 2020 – heat not included _____ .00			
b	Property taxes paid on home in 2020 _____ .00	Find credit from table page 19 . 13b	_____	.00
14	Working families tax credit (see page 19)	14	_____	.00
15	Married couple credit. Enclose Schedule 2, page 4	15	_____	.00
16	Nonrefundable credits from line 34 of Schedule CR	16	_____	.00
17	Net income tax paid to another state. Enclose Schedule OS ... <input type="checkbox"/>	17	_____	.00
18	Add lines 11 through 17	18	_____	.00
19	Subtract line 18 from line 10. If line 18 is larger than line 10, fill in 0. This is your net tax	19	_____	.00
20	Sales and use tax due on internet, mail order, or other out-of-state purchases (see page 22) If you certify that no sales or use tax is due, check here <input type="checkbox"/>	20	_____	.00
21	Donations (decreases refund or increases amount owed)			
a	Endangered resources _____ .00	e	Military family relief _____ .00	
b	Cancer research _____ .00	f	Second Harvest/Feeding Amer. _____ .00	
c	Veterans trust fund _____ .00	g	Red Cross WI Disaster Relief _____ .00	
d	Multiple sclerosis _____ .00	h	Special Olympics Wisconsin _____ .00	
			Total (add lines a through h) ... ▶ 21i	.00
22	Penalties on IRAs, retirement plans, MSAs, etc. (see page 24) . . . _____ .00 x .33 =	22	_____	.00
23	Other penalties (see page 24)	23	_____	.00
24	Add lines 19, 20, 21i, 22 and 23	24	_____	.00
25	Wisconsin tax withheld. Enclose withholding statements	25	_____	.00
26	2020 estimated tax payments and amount applied from 2019 return ...	26	_____	.00
27	Earned income credit. Number of qualifying children ... ▶ _____ Federal credit.00 x _____ % =	27	_____	.00
28	Farmland preservation credit. a Schedule FC, line 17	28a	_____	.00
	b Schedule FC-A, line 13	28b	_____	.00
29	Repayment credit (see page 26)	29	_____	.00

NOTE: You must use your 2020 earned income (see page 26).



Name(s) shown on Form 1	Your social security number
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30 Homestead credit. Enclose Schedule H or H-EZ.	30 _____ .00
31 Eligible veterans and surviving spouses property tax credit . . .	31 _____ .00
32 Refundable credits from Schedule CR, line 40. Enclose Schedule CR	32 _____ .00
33 AMENDED RETURN ONLY—Amounts previously paid (see page 29)	33 _____ .00
34 Add lines 25 through 33	34 _____ .00
35 AMENDED RETURN ONLY—Amounts previously refunded (see page 30)	35 _____ .00
36 Subtract line 35 from line 34	36 _____ .00
37 If line 36 is larger than line 24, subtract line 24 from line 36. This is the AMOUNT YOU OVERPAID	37 _____ .00
38 Amount of line 37 you want REFUNDED TO YOU	38 _____ .00
39 Amount of line 37 you want APPLIED TO YOUR 2021 ESTIMATED TAX	39 _____ .00
40 If line 36 is smaller than line 24, subtract line 36 from line 24. This is the AMOUNT YOU OWE . Paper clip payment to front of return	40 _____ .00
41 Underpayment interest. Fill in exception code—See Sch. U _____ Also include on line 40 (see page 31)	41 _____ .00

Third Party Designee Do you want to allow another person to discuss this return with the department (see page 32)? **Yes** Complete the following. **No**

Designee's name ▶ _____ Phone no. ▶ ())

Personal identification number (PIN) ▶

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Paper clip copies of your federal income tax return and schedules to this return. Assemble your return (pages 1-4) and withholding statements in the order listed on page 5.

Sign here

▼ *Under penalties of law, I declare that this return and all attachments are true, correct, and complete to the best of my knowledge and belief.*

Your signature	Spouse's signature (if filing jointly, BOTH must sign)	Date	Daytime phone
_____	_____	_____	()

I-010ai

Mail your return to: Wisconsin Department of Revenue
If tax due.....PO Box 268, Madison WI 53790-0001
If refund or no tax due.....PO Box 59, Madison WI 53785-0001
If homestead credit claimed.....PO Box 34, Madison WI 53786-0001

Do Not Submit Photocopies



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Schedule 1 – Itemized Deduction Credit (see page 15)

1	Medical and dental expenses from federal Schedule A (Form 1040 or 1040-SR). See instructions for exceptions.	1	.00
2	Interest paid from federal Schedule A (Form 1040 or 1040-SR). Do not include interest paid to purchase a second home located outside Wisconsin or a residence which is a boat. Also, do not include interest paid to purchase or hold U.S. government securities and interest from a tax-option (S) corporation if claimed as a subtraction	2	.00
3	Gifts to charity from federal Schedule A (Form 1040 or 1040-SR). See instructions for exceptions	3	.00
4	Casualty losses from federal Schedule A (Form 1040 or 1040-SR)	4	.00
5	Add lines 1 through 4	5	.00
6	Fill in your standard deduction from line 6 on page 1 of Form 1	6	.00
7	Subtract line 6 from line 5. If line 6 is more than line 5, fill in 0.	7	.00
8	Rate of credit is .05 (5%)	8	x .05
9	Multiply line 7 by line 8. Fill in here and on line 11 on page 2 of Form 1	9	.00

▶ You must submit this page with Form 1 if you claim either of these credits ◀

Schedule 2 – Married Couple Credit When Both Spouses Are Employed (see page 20)

When completing this schedule, be sure to fill in your income in column (A) and your spouse's income in column (B)

	(A) YOURSELF	(B) SPOUSE
1		
– Taxable wages, salaries, tips, and other employee compensation. Do NOT include deferred compensation, interest, dividends, pensions, unemployment compensation, or other unearned income	1 .00	.00
2		
– Net profit or (loss) from self-employment from federal Schedules C, C-EZ, and F (Form 1040 or 1040-SR), Schedule K-1 (Form 1065), and any other taxable self-employment or earned income	2 .00	.00
3		
Combine lines 1 and 2. This is earned income.	3 .00	.00
4		
– Add the amounts from federal Form 1040 or 1040-SR, Schedule 1 , lines 11, 15, and 19, plus repayment of supplemental unemployment benefits, and contributions to secs. 403(b) and 501(c)(18)(D) pension plans, included in line 22, and any Wisconsin disability income exclusion. Fill in the total of these adjustments that apply to you or your spouse's income.	4 .00	.00
5		
– Subtract line 4 from line 3. This is qualified earned income. If less than zero, fill in 0	5 .00	.00
6		
– Compare the amounts in columns (A) and (B) of line 5. Fill in the smaller amount here. If more than \$16,000, fill in \$16,000.	6 .00	.00
7		
Rate of credit is .03 (3%).	7 x .03	
8		
Multiply line 6 by line 7. Fill in here and on line 15 on page 2 of Form 1	8 .00	.00

Do not fill in more than \$480.

