

2008

Understanding Wisconsin Taxes

Student Tax Guide

CAUTION

The information in this lesson reflects the position of the Wisconsin Department of Revenue as of November 30, 2008. Laws enacted after this date, new administrative rules, and court decisions may change the interpretations in this guide.

DISCLAIMER

All of the persons, examples, and exercises in this lesson are fictitious. Any resemblance to an actual person or that person's tax situation is purely coincidental.

Prepared by:

Wisconsin Department of Revenue
November, 2008

UNDERSTANDING WISCONSIN TAXES

Lesson 1 – Taxes Administered by the Wisconsin Department of Revenue

Income Taxes

Generally, Wisconsin taxes the same kinds of income as the federal government: wages, tips, interest, dividends, pensions, and capital gains, to name a few. Wisconsin does not tax the interest earned on U.S. government obligations, such as U.S. savings bonds and treasury notes, but does tax a source of revenue that the federal government does not – interest earned on government bonds from states or local units of governments.

Sales and Use Taxes

Wisconsin's sales tax applies to many products and services. It does not apply to some basic necessities such as certain grocery foods, water service to homes, winter heating bills, and prescription medicines. Students probably pay sales tax more often than they realize. Meals in restaurants, candy, soft drinks, admissions to movies and concerts, and video rentals are all subject to sales tax.

Wisconsin residents are also responsible for the consumer's use tax on taxable purchases from out-of-state retailers delivered in Wisconsin on which Wisconsin sales or use tax has not been paid. All Wisconsin income tax returns provide a line for the payment of this tax.

Wisconsin's sales/use tax rate is 5 percent. However, in counties that have a 1/2 percent county sales tax, the total tax rate is 5-1/2 percent (5 percent state tax and 1/2 percent county tax).

Corporation Franchise/Income Taxes

Many corporations that operate both inside and outside Wisconsin must pay tax on the income they earn doing business in Wisconsin. Corporations may be doing business in Wisconsin even if they do not have a building in the state. For example, if the corporation stores goods in Wisconsin, the corporation could be subject to Wisconsin corporation taxes on its income.

Property Taxes

Property taxes in Wisconsin are collected at the local level. The local assessor (e.g., Milwaukee assessor) places a value on property based on its market value. This value determines what portion of the local property tax will be borne by the property.

Other Taxes

Some taxes are assessed on a per unit basis, such as alcoholic beverages, cigarettes, tobacco products, and motor fuel. For example, the Wisconsin tax on motor fuel is 30.9 cents per gallon. Telephone companies, railroads, and power and light companies are taxed on a gross receipts basis.

Property Tax Relief Programs

Wisconsin's homestead credit and farmland preservation tax credit programs provide benefits to certain taxpayers. The homestead credit program allows persons with incomes below a certain level to receive a credit for a portion of the property taxes or rent paid. The Wisconsin farmland preservation credit program provides tax credits to eligible farmers whose farmland is included in a farmland preservation agreement or is subject to exclusive agricultural zoning.

Earned Income Credit

This credit is available to individuals who have at least one qualifying child and meet certain income requirements.

More Information on Wisconsin Taxes

To learn more about Wisconsin taxes, visit the Wisconsin Department of Revenue's website at www.revenue.wi.gov.

Lesson 2 – General Income Tax Information

Generally, Wisconsin income tax is based on income reported on the federal return. You should complete your federal return before you complete your Wisconsin return.

All income of Wisconsin residents, whether received from within or outside the state, is considered income for Wisconsin tax purposes. You are considered a Wisconsin resident if your permanent home is in Wisconsin, or if you live in Wisconsin and your time outside the state is for temporary purposes, e.g., going to school, serving in the armed forces, or working temporarily in another location.

For persons who are residents of another state or country, only income from Wisconsin sources is subject to tax. This includes income earned while working in Wisconsin, rent from a building located in Wisconsin, and profit from the sale of land or buildings in Wisconsin.

Wisconsin has three tax forms for full-year residents and one tax form for nonresidents and part-year residents (persons who were residents of Wisconsin for only part of the year).

Wisconsin Form WI-Z

If you file federal Form 1040EZ, you will generally be able to file Wisconsin Form WI-Z. In addition to the federal 1040EZ requirements, a person who files Form WI-Z cannot have interest from U.S., state, or municipal bonds.

Wisconsin Form 1A

If you file federal Form 1040A, usually you will be able to use Form 1A.

Wisconsin Form 1

Full-year residents not eligible to file either Wisconsin Form WI-Z or 1A must use Form 1, the long form. For example, persons who have income from their own business, rental property, or a farm must file Form 1.

Wisconsin Form 1NPR

This form is used by a nonresident or a person who was a resident of Wisconsin for only part of the year.

Electronic Filing

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

The Wisconsin Department of Revenue's website provides links to a number of tax professionals offering free electronic filing of federal and state income tax returns for persons that qualify. Most high school students will qualify for at least one of these.

The Wisconsin Department of Revenue provides Wisconsin *e*-file options for the filing of Wisconsin income tax returns.

For more information on electronic filing, visit the department's home page at www.revenue.wi.gov and **click-on** the **E-Services link**.

Note: Beginning in 2008, TeleFile is no longer available.

Lesson 3 – Who Must File and Why

A Wisconsin tax return must be filed when your income reaches a certain amount. Even if you're not required to file a return, you may wish to file to receive a refund of your withholding. See the chart below or the flowchart on the following page to determine if you must file a tax return.

Who Must File

Refer to the table to see if you must file a return for 2008.

Filing status	Age as of December 31, 2008	You must file if your gross income* (or total gross income of husband and wife) during 2008 was:
Single	Under 65	\$9,660 or more
	65 or older	\$9,910 or more
Married – filing joint return	Both under 65	\$18,000 or more
	One spouse 65 or older	\$18,000 or more
	Both spouses 65 or older	\$18,040 or more
Married – filing separate return	Any age	\$9,000 or more (applies to each spouse individually - must use Form 1)
Head of household	Under 65	\$12,270 or more
	65 or older	\$12,520 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 2008 if:



- You (or your spouse) could be claimed as a dependent on someone else's return and either of the following applies:

- Your gross income was more than \$900 and it included at least \$301 of unearned income, or
- Your gross income (total unearned income and earned income) was more than –
 - \$8,960 if single
 - \$11,570 if head of household
 - \$16,140 if married filing jointly
 - \$7,660 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, or a medical savings account. (You must file Form 1.)
- You were a nonresident or part-year resident of Wisconsin for 2008 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.)

Questions

Assume for each of the following questions that the person is single, under 65 years of age, and a resident of Wisconsin all year. Answer “yes” if the person must file and “no” if the person does not have to file a return.

(1) I earned \$9,000 during 2008. My parents can claim me as a dependent.

yes no

(2) I earned \$9,300 working during 2008. I am not a dependent.

yes no

(3) I earned \$4,000 working during 2008. Also, I earned \$300 interest on my bank account. My parents **can** claim me as a dependent.

yes no

(4) I earned \$600 working during 2008. Also, I earned \$303 interest on my bank account. My parents can claim me as a dependent.

yes no

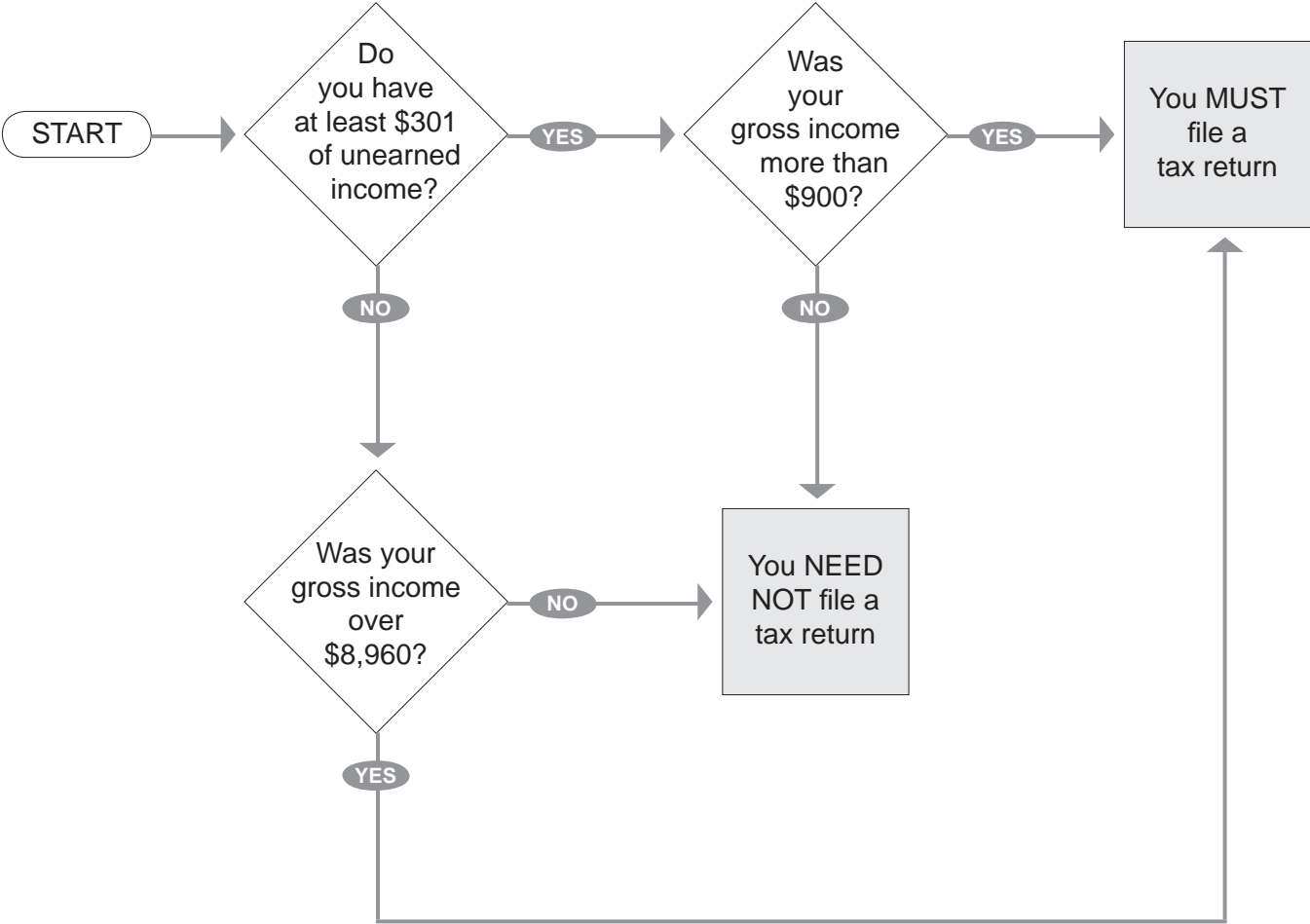
Understanding Wisconsin Taxes

Must You File A Wisconsin Income Tax Return?*(Single Taxpayers Claimed as Dependents)

Not everyone needs to file a Wisconsin tax return. The chart below will tell whether a single person claimed as a dependent must file a return for 2008.

If you are single and **cannot** be claimed as a dependent, you must file a return if your gross income is \$9,660 or more (\$9,910 or more if 65 or older).

Even if you do not have to file, you should file if you had Wisconsin income tax withheld from your wages or you paid estimated taxes for 2008.



* This chart assumes the person using it is single, under 65, can be claimed as a dependent, and is a resident of Wisconsin all year.

Lesson 4 – Which Form Should You File?

Wisconsin has three income tax forms for full-year residents of Wisconsin:

- Wisconsin Form WI-Z
- Wisconsin Form 1A
- Wisconsin Form 1

Many students file Form WI-Z. The form you should use depends on:

- The types of income reported
- The amount of income
- The deductions and tax credits reported

Which Form To File For 2008

(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:	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, 2008, <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, working families 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, or a Coverdell education or medical savings account. 	<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, 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, or a Coverdell education or medical 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 style="font-size: small;">*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.
	<p>Exception If you used federal Form 4972, you must file Form 1.</p>		

Questions

For each of the following questions, indicate which form the person should file. Assume in each case that the person is:

- single
- under 65 years of age
- can be claimed as a dependent
- has no dependents
- claims only the withholding credit

(1) I earned \$5,000 working during 2008. Also, I earned \$320 interest on my bank account.

Form WI-Z Form 1A Form 1

(2) I earned \$6,000 working during 2008. Also, I earned \$230 in dividends from stock issued by a Wisconsin corporation.

Form WI-Z Form 1A Form 1

(3) I earned \$5,700 working during 2008. Also, I earned \$1,560 interest on my bank account.

Form WI-Z Form 1A Form 1

(4) I earned \$7,000 working during 2008. Also, I earned \$200 interest from my bank account and \$100 interest on a U.S. Government savings bond.

Form WI-Z Form 1A Form 1

Lesson 5 – Filing Your Return and Checking on Your Refund

If you are a full-year resident of Wisconsin, you have three options for filing your Wisconsin income tax return. You may use an Internet based tax service, Wisconsin *e-file*, or the mail.

Internet Based Tax Service

You may complete and file your income tax return electronically using an Internet provider. Generally, returns filed via Internet providers have a lower error rate than returns filed on paper and allow for your Wisconsin refund to be directly deposited into your bank account.

Both the IRS website at www.irs.gov and Wisconsin Department of Revenue website at www.revenue.wi.gov provide lists of approved providers. Many do not charge for filing your federal return electronically but most charge a fee for the electronic filing of your Wisconsin return.

Wisconsin e-file

Wisconsin *e-file* allows you to file your Wisconsin income tax return via the Internet for free.

You may also complete your return on paper and send it to the Wisconsin Department of Revenue via the mail. Returns received through the mail have a much higher error rate than returns received electronically. Refunds from returns received through the mail cannot be directly deposited into your bank account.

Wisconsin TeleFile

Effective for 2008 individual income tax returns, the Department of Revenue will no longer allow the filing of returns using TeleFile. TeleFile allowed individuals to file their income tax returns by telephone.

Checking on your refund

If you want to check on the status of your refund, you may use our online refund inquiry service or call our automated, toll-free number, 1-866-947-7363. The automated system requires you to provide your social security number and the amount of your refund. After you have entered both, the system will provide the status of your refund.

Note: If you use an Internet Based Tax Service or Wisconsin *e-file* you may be able to check on the status of your return in as little as two weeks from the date you filed it. If you filed your return through the mail, it may be eight weeks or more before your return is recognized in the processing system.

Important Note!

If you owe a debt to the IRS, Wisconsin Department of Revenue, or a municipality (for example, you have outstanding unpaid parking tickets), your refund may be offset against the debt. If this happens, your refund will be processed manually and it will be at least several weeks before it is issued.

Lesson 6 – Electronic Filing

If you are eligible to file Wisconsin Form WI-Z or Form 1A, you may use Wisconsin *e-file* to electronically file your Wisconsin income tax return.

Note: You may not use Wisconsin *e-file* to file your federal return.

In addition to providing a link to Wisconsin *e-file*, the Wisconsin Department of Revenue's website also provides links to federal and Wisconsin approved tax preparers. Some of these providers offer free filing options to students. You may choose from *Web-Based Filing* or *Off-the Shelf or Downloaded Software*

» Federal & Wisconsin Return

- [Homestead Credit](#)
- [Web-Based Filing](#)
- [Off-the-Shelf or Downloaded Software](#)
- [Find a Tax Preparer](#)

Web-Based Filing

You prepare your return on the provider's website. Usually, when you save your work, it is saved to the provider's website.

Off-the-Shelf or Downloaded Software

You use the provider's software loaded onto your computer to prepare your tax return. When you are finished, most providers provide a link that allows you to electronically file.

If you file electronically, you may have your refund directly deposited into your checking or savings account, usually within two weeks. If you owe tax, you have the option of choosing a direct debit withdrawal (your tax due is taken electronically from your checking or savings account) or sending us a payment.

Note: If you owe tax, Wisconsin *e-file* offers the direct debit withdrawal option.

Wisconsin e-file

You can use Wisconsin e-file, if you:

- Have a valid Social Security number.
- Are filing one of these Wisconsin forms:
 - Form WI-Z
 - Form 1A
 - Form 1 with Federal 1040 (transfer information from 1040-A or 1040-EZ to appropriate 1040 lines in Wisconsin e-File). Some **exceptions** apply.
 - Homestead Credit Claim (unless you have already filed a Wisconsin income tax return for this year)
- Have completed a **Federal tax return**.

Tips:

- Make sure you have enough time to complete your filing or use the new SAVE/RESTORE feature.
- Wisconsin e-File will close after 30 minutes of inactivity. You will lose your information and have to start over. Be sure to click an action button at least every 30 minutes or SAVE your return.
- Have your bank information ready.

Lesson 7 – Completing the heading, printing numbers, third party designee, signature and mailing sections of Wisconsin Forms WI-Z and Form 1A

Heading (name, address, state election campaign fund, tax district and special conditions)

1A Wisconsin
income tax
Complete form using **BLACK INK** **2008**

See page 2 for TIPS
on completing this form.

Note

DO NOT STAPLE

Your social security number 		Spouse's social security number 				State election campaign fund If you want \$1 to go to the State Election Campaign Fund, check here. <input type="checkbox"/> You <input type="checkbox"/> Your spouse Designating an amount will not change your tax or refund.
Your legal last name		Legal first name		M.I.		
If a joint return, spouse's legal last name		Spouse's legal first name		M.I.		Tax district Check below then fill in either the name of city, village, or town and the county in which you lived at the end of 2008. <input type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town ▶ _____ County of ▶ _____ School district number (see page 23) _____ Special conditions <input type="checkbox"/> _____
Home address (number and street). If you have a PO Box, see page 6.						
City or post office		State	Zip code			

All Wisconsin income tax returns ask for the same information in the heading.

- *Social security number* – Enter your social security number. (See box a of your Form W-2)
- *Name and address* – Enter your name and current address using black ink.
- *State Election Campaign Fund.* – Check if you want \$1 sent to this fund. Choosing this option will not change the amount of tax you owe nor decrease your refund. The money put into this fund is used for financing state election campaigns.
- *Tax District* – Check the applicable line and fill in the name of the city, village, or town you lived in on December 31, 2008. Also, fill in the name of the county in which you lived on December 31, 2008.
- *School District Number* – Refer to the table on page 24 of this manual for the number of the school district in which you lived on December 31, 2008.
- *Special conditions box* – The number in this box routes returns to the work unit that processes returns with the special condition identified by the number. Most do not apply to high school students. The special condition codes are:

1. Operation in Iraqi Freedom	6. Spouse taxpayer deceased
2. Service in a combat zone	7. Primary taxpayer deceased
3. Presidential-declared disaster	8. Both taxpayers deceased
4. Divorce decree	10. I-804 (claim for decedent's refund)
5. Injured spouse	99. Multiple special conditions

Print numbers like this → 0 1 2 3 4 5 6 7 8 9

Not like this → 0147

NO COMMAS; NO CENTS

1 Wages, salaries, tips, etc. (see page 7) 1 4710.00

If you are filing a paper return, please follow the instructions displayed just above line 1. *Wages, salaries, tips, etc.* Following these instructions will help to reduce scanning errors.

For more tips on completing your return, please review the *TIPS ON PAPER FILING YOUR RETURN* section on the following page. This Tips page is also included in your tax booklet.

Third Party Designee

Third Party Designee	Do you want to allow another person to discuss this return with the department (see page 19)?		<input type="checkbox"/> Yes Complete the following.		<input type="checkbox"/> No	
	Designee's name ▶	Phone no. ▶ ()	Personal identification number (PIN) ▶	<input type="text"/>	<input type="text"/>	<input type="text"/>

Sign below 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
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- You may designate a *third party designee*. The person you select has the authority to:
 - check the status of your refund,
 - respond to notices regarding the processing of your return, and
 - provide missing information to the department.
- To designate a *third party designee*, check *Yes*. If you do not want a third party designee, check *No*.
- If you checked *Yes*, you need to provide the designee's name, telephone number, and a PIN the designee will use to verify his or her status as your designee.
- The person you select may not enter into any agreements or make any payment arrangements on your behalf. **Note:** These powers require a *Power of Attorney* signed by you.
- The *third party designee's* authority ends on April 15, 2010.

Signature

- Before you sign your return, make sure that you read the statement above the *signature line*.
- If you agree that the statement is correct, sign your return.
- If you do not sign your return, it may be returned to you for your signature.

Mailing address

- The department provides one address for refunds and another for tax due. Mail your return to the correct address. Mailing addresses are located directly under the signature line.
- Using an incorrect mailing address may delay your refund beyond the normal 8 to 12 weeks required for processing paper returns.

TIPS ON PAPER FILING YOUR RETURN

E-filed returns can be processed quickly by the department. However, if you decide to paper file, there are several things you can do that will speed-up the processing of your return. Faster processing means faster refunds.

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

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

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

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

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		
City or post office ANYWHERE	State WI	Zip code 55555

- NEVER USE COMMAS or dollar signs when filling in dollar amounts. It can be misread by scanners.
- 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 as shown below.

20 School property tax credit			
a Rent paid in 2008–heat included	2345.00	}	Find credit from table page 12 .. 20a <u>226.00</u>
Rent paid in 2008–heat not included	5678.00		
b Property taxes paid on home in 2008	.00	▶	Find credit from table page 13 .. 20b <u>.00</u>

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



Lesson 8 – Form WI-Z (step-by-step)

Step 1 **Heading**

- Complete the heading section of Form WI-Z. For more information on completing the heading see page 10.

Step 2 **Filing Status**

- Check the appropriate filing status. Form WI-Z allows for single and married filing joint filing statuses (same as federal Form 1040EZ). Wisconsin uses the same rules as federal for determining filing status.

Step 3 **(Line 1, WI-Z) Income**

- Enter your income from line 4 of your federal Form 1040EZ.

Step 4 **(Line 2, WI-Z) Dependent check box**

- Check line 2 if your parent (or someone else) can claim you as a dependent on his or her return (even if that person chose not to claim you).

Step 5 **(Lines 3 - 7, WI-Z) Figure Your Tax**

- If you checked line 2, use the Standard Deduction Worksheet for Dependents to compute your standard deduction and enter that amount on line 3; if you did not check line 2, use the standard deduction table.
- Subtract line 3 from line 1 and enter that amount on line 4. If someone else (for example your parents) can claim you as a dependent, skip line 5 and enter the amount from line 4 on line 6.
NOTE: You may not claim an exemption on line 5 if someone else can claim you as a dependent. If you cannot be claimed as a dependent, you would enter \$700 on line 5 (\$1,400 if married)
- Use the tax table on page 26 to find the tax for the amount on line 6. Enter this amount on line 7.

Step 6 **(Lines 8-11, WI-Z) Nonrefundable credits**

- Lines 8, 9, 10, and 11 refer to the nonrefundable school property tax credit, working families tax credit, and married couple credit. Most high school students are not eligible for these credits. For more information on these credits, see the Form 1A discussion on page 19 or refer to the 1A and WI-Z Instructions.

Step 7 **(Line 12, WI-Z) Net tax**

- Subtract line 11 from line 7 and write the result on line 12. This line represents your net income tax. **NOTE:** If line 11 is more than line 7, enter zero on line 12.

Step 8 **(Line 13, WI-Z) Sales and Use Tax Due on Out-Of-State Purchases**

- If you made purchases from out-of-state firms, you may owe Wisconsin sales and use tax on these purchases. See page 15 of this manual for more information.

Step 9 (Lines 14) Donations

- You may wish to make a donation to one of the causes listed on this line.
- Donations reduce your refund or increase your tax due by the amount of the donation.

Step 10 (Line 15 and 16)

- Line 15 represents the amount you owe for income tax, sales and use tax and donations. Line 16 repeats this amount at the top of the next page.

Step 11 (Line 17, WI-Z) Wisconsin Income Tax Withheld

- Add the amounts of Wisconsin tax withheld from box 17 of your Form W-2s and put the total on line 17.
- Make sure that your Form W-2 indicates “Wisconsin” as the state that withheld taxes. Also, be careful not to enter “FICA” taxes withheld.

Step 12 (Lines 18 & 19, WI-Z) Refund or Amount You Owe

- If line 17 is larger than line 16, you should complete line 18. This is the amount of your refund.
- If line 16 is larger, you should complete line 19. This is the amount you owe.

Step 13 Third Party Designee

- If you want to authorize a third party to contact the department with questions regarding the filing of your return, enter your designee’s name, telephone number, and a personal identification number (PIN).

For more information on third party designees, go to page 11.

Step 14 Sign and Assemble Your Return

- Double check your addition and subtraction.
- Read the sentence above the signature space, then sign and date the form.
- Attach the state copy of all your Forms W-2. (Make sure they are legible.)
- If you owe tax, paper clip your check or money order to your return.
- Make a copy of your return for your records.

Step 15 Mail Your Return

- Mail your return by April 15, 2009
- Remember, the department uses one address for refunds and another for tax due. Using the wrong address can delay the processing of your return. On Form WI-Z, the mailing addresses are located directly below your signature.

Form WI-Z Problem

Using the following information, complete Form WI-Z for Joe Day (use the Form WI-Z on the following page and “Special Tax Worksheet For Dependents” below). Joe would like to contribute \$10 to the Endangered Resources Fund. Joe is single and has no dependents. Joe can be claimed as a dependent on his parents’ tax return. Joe did not pay any rent or property taxes.

Joe paid \$364, including shipping and handling charges, for a compact disk player he purchased from an out-of-state mail-order company. He did not pay Wisconsin sales or use tax to the out-of-state mail order company.

Joseph K. Day
615 Poplar Drive
Madison, WI 53505

Dane County

SS# 987-00-4321

Wisconsin tax withheld: \$50

\$2,275 income from Form 1040EZ, line 4:

- \$1,900 wage income from a job in Madison
- \$375 interest income from a trust

Joe wants to designate his mother Judy Day as his third party designee. His mother’s phone number is 608-266-2772. Joe and his mother agreed to use the number 98700 for her Personal Identification Number (PIN).

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.	\$ _____
2. Sales and use tax rate (see rate chart at right)	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 26 of Form 1A (line 13 of Form WI-Z)	3.	\$ _____

Sales and Use Tax Rate Chart		
In all Wisconsin counties except those shown in a through c below, the tax rate was 5.5% for all of 2008.		
a. If storage, use, or consumption in 2008 was in one of the following counties, the tax rate was 5.6%:		
Milwaukee	Ozaukee	Washington
b. If storage, use, or consumption in 2008 was in one of the following counties, the tax rate was 5.1%:		
Racine	Waukesha	
c. If storage, use, or consumption in 2008 was in one of the following counties, the tax rate was 5%:		
Calumet	Kewaunee	Outagamie
Clark	Manitowoc	Sheboygan
Fond du Lac	Menominee	Winnebago

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. _____
B. Addition amount	B. <u>300.</u>
C. Add lines A and B. If total is less than \$900, fill in \$900	C. _____
D. Using the amount on line 12 of Form 1A, fill in the standard deduction for your filing status from table, page 31	D. _____
E. Fill in the SMALLER of line C or D here and on line 14 of Form 1A . .	E. _____

Complete form using **BLACK INK**

See page 2 for **TIPS** on completing this form.

Note


DO NOT STAPLE

Your social security number		Spouse's social security number	
Your legal last name		Legal first name	M.I.
If a joint return, spouse's legal last name		Spouse's legal first name	M.I.
Home address (number and street). If you have PO Box, see page 6.			
City or post office		State	Zip code

Filing status (check below)

Single

Married filing joint return (even if only one had income)



State election campaign fund
If you want \$1 to go to the State Election Campaign Fund, check here. You Your spouse
Designating an amount will not change your tax or refund.

Tax district Check below then fill in either the name of city, village, or town and the county in which you lived at the end of 2008.
 City Village Town
City, village, or town ▶ _____








County of ▶ _____

School district number (see page 23) _____

Special conditions _____

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

ENCLOSE withholding statements

1	Income from line 4 of federal Form 1040EZ	1	_____	.00
2	If your parent (or someone else) can claim you (or your spouse) as a dependent, check here	2	<input type="checkbox"/>	
3	Fill in the standard deduction for your filing status from table, page 31. But if you checked line 2, fill in the amount from worksheet on back.	3	_____	.00
4	Subtract line 3 from line 1. If line 3 is larger than line 1, fill in 0.	4	_____	.00
5	Deduction for exemptions. Fill in \$700 (\$1,400 if married, or 0 if you checked line 2 – see instructions on back).	5	_____	.00
6	Subtract line 5 from line 4. If line 5 is larger than line 4, fill in 0. This is your taxable income.	6	_____	.00
7	Tax. Use amount on line 6 to find your tax using table, page 24	7	_____	.00
8	School property tax credit			
8a	Rent paid in 2008 – heat included	_____	.00	} Find credit from table page 12
	Rent paid in 2008 – heat not included	_____	.00	
8b	Property taxes paid on home in 2008	_____	.00	▶ Find credit from table page 13
9	Working families tax credit – if line 1 is less than \$10,000 (\$19,000 if married filing joint), see page 14	9	_____	.00
10	Married couple credit. Wages	10a Yourself	_____	.00
	(see instructions on reverse side)	10b Spouse	_____	.00
10c	Fill in smaller of 10a or 10b but no more than \$16,000	_____	.00	x .03 = .. 10c _____
11	Add credits on lines 8a, 8b, 9, and 10c	11	_____	.00
12	Subtract line 11 from line 7. If line 11 is larger than line 7, fill in 0. This is your net tax	12	_____	.00
13	Sales and use tax due on out-of-state purchases (see page 15)	13	_____	.00
14	Donations (decreases refund or increases amount owed)			
a	Endangered resources 	_____	.00	} e Multiple sclerosis 
b	Packers football stadium 	_____	.00	
c	Breast cancer research 	_____	.00	} f Firefighters memorial 
d	Veterans trust fund 	_____	.00	
		g Prostate cancer research 	_____	.00
		Total (add lines a through g)	_____	▶ 14h _____
15	Add lines 12, 13, and 14h	15	_____	.00

PAPER CLIP check or money order here

16	Amount from line 15	16	_____	.00
17	Wisconsin income tax withheld. Enclose readable withholding statements	17	_____	.00
18	If line 17 is larger than line 16, subtract line 16 from line 17 This is YOUR REFUND	18	_____	.00
19	If line 16 is larger than line 17, subtract line 17 from line 16 This is the AMOUNT YOU OWE	19	_____	.00

Third Party Designee Do you want to allow another person to discuss this return with the department (see page 19)? **Yes** Complete the following. **No**

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

Personal identification number (PIN) ▶

--	--	--	--	--

Sign below Under penalties of law, I declare that this return is 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 () _____

Mail your return to: Wisconsin Department of Revenue

If refund or no tax due PO Box 59, Madison WI 53785-0001

If tax due PO Box 268, Madison WI 53790-0001

For Department Use Only

R	T	MAN	C			

INSTRUCTIONS



Read "Which Form to File for 2008" on page 3 of the Form 1A instructions to see which form is right for you.

Filling in Your Return Use black ink to complete the copy of the form that you file with the department. Round off cents to the nearest dollar. Drop amounts under 50¢ and increase amounts from 50¢ through 99¢ to the next dollar. If completing the form by hand, **do not use commas** when filling in amounts.

Name and Address Print your legal name and address. If you filed a joint return for 2007 and are filing a joint return for 2008 with the same spouse, enter your names and social security numbers in the same order as on your 2007 return.

Line 2 Dependents Check line 2 if your parent (or someone else) can claim you (or your spouse) as a dependent on his or her return. Check line 2 even if that person chose not to claim you.

Line 3 If you checked line 2, use this worksheet to figure the amount to fill in on line 3.

A. Wages, salaries, and tips included in line 1 of Form WI-Z. (Do not include interest income or taxable scholarships or fellowships not reported on a W-2.) . . . A. _____

B. Addition amount B. 300.00

C. Add lines A and B. If total is less than \$900, fill in \$900 C. _____

D. Fill in the standard deduction for your filing status using table, page 31 D. _____

E. Fill in the SMALLER of line C or D here and on line 3 of Form WI-Z. E. _____

Line 5 A personal exemption is not allowed for a person who can be claimed as a dependent on someone else's return. If you are single and can be claimed as a dependent, fill in 0 on line 5. If you are married and both spouses can be claimed as a dependent, fill in 0 on line 5. If you are married and only one of you can be claimed as a dependent, fill in \$700 on line 5.

Lines 8a and 8b School Property Tax Credit You may claim a credit if, during 2008, you paid rent for living quarters used as your primary residence OR you paid property taxes on your home. See the instructions for lines 20a and 20b of Form 1A. The total credits on lines 8a and 8b cannot exceed \$300.

Line 9 Working Families Tax Credit You may claim a credit if line 1 of Form WI-Z is less than \$10,000 (\$19,000 if married filing a joint return). But, you cannot claim a credit if you can be claimed as a dependent on another person's return. See the instructions for line 21 of Form 1A.

Line 10 Married Couple Credit If you are married and you and your spouse were both employed in 2008, you may claim the married couple credit. Complete the following steps:

- (1) Fill in your 2008 wages on line 10a. Fill in your spouse's wages on line 10b.
- (2) Fill in the smaller of line 10a or 10b (but not more than \$16,000) in the space provided on line 10c.
- (3) Multiply the amount determined in Step 2 by .03 (3%).
- (4) Fill in the result (but not more than \$480) on line 10c.

Line 13 Sales and Use Tax Due on Out-of-State Purchases If you made purchases from out-of-state firms during 2008 and did not pay a sales and use tax, you may owe Wisconsin sales and use tax. See the instructions for line 26 of Form 1A.

Line 14 Donations You may designate amounts as a donation to one or more of the programs listed on lines 14a through 14g. Your donation will either reduce your refund or be added to tax due. Add the amounts on lines 14a through 14g and fill in the total on line 14h. See the instructions for line 27 of Form 1A for further information on how your donation will be used.

Line 17 Wisconsin Income Tax Withheld Fill in the total amount of Wisconsin income tax withheld as shown on your withholding statements (W-2s). **Do not include income tax withheld for any state other than Wisconsin.** Enclose your withholding statements.

Line 18 or 19 Fill in line 18 or 19 to determine your refund or amount you owe. If you owe an amount, paper clip your check or money order to Form WI-Z. See page 18 of the Form 1A instructions for information on paying by credit card.

Third Party Designee See page 19 of the Form 1A instructions.

Sign and Date Your Return Form WI-Z is not a valid return unless you sign it. If married, your spouse must also sign.

Enclosures See Form 1A instructions (page 20) for enclosures that may be required. Do not enclose a copy of your federal return.

Lesson 9 – Form 1A (step-by-step)

Step 1 Heading

- Complete the heading section of Form 1A. For more information on completing the heading, see page 10.

Step 2 Filing Status

- Check the appropriate filing status. Wisconsin uses the same rules as federal for determining filing status. Form 1A allows for single, married filing joint and head of household filing statuses. Persons filing as married filing separate are required to file Wisconsin Form 1.
Note: Wisconsin does not recognize the qualifying widow(er) with dependent child filing status. Persons using this filing status may file as head of household in Wisconsin.

Step 3 (Lines 1-7, 1A) Total Income

- First complete your federal income tax return.
- On line 1, enter your wages from line 7 of your federal Form 1040A or 1040, or line 1 of your Form 1040EZ.
- On line 2, enter your interest income from line 8a of your federal Form 1040A or 1040, or line 2 of Form 1040EZ. If you have interest income from U.S. Government securities, do not include this interest on line 2. If you have interest income from state or municipal bonds, see the 1A & WI-Z Instructions for further information.
- On line 3, enter your dividends from line 9a of your Form 1040A or 1040.
- On line 4, enter 40% of your capital gain distributions from line 10 of your Form 1040A or line 13 of your Form 1040.
- On lines 5 and 6 report taxable unemployment compensation and taxable IRA distributions, pensions and annuities, and social security benefits. Most high school students do not have the kinds of income reported on these lines. See the 1A & WI-Z Instructions for more information on lines 5 and 6.
- Add lines 1 through 6 and enter the total on line 7. This is your *total income*.

Step 4 (Lines 8-11, 1A) Adjustments to Income

- Lines 8, 9 and 10 report adjustments to income for Individual Retirement Account (IRA), student loan interest, and medical care insurance deductions. Most high school students do not make IRA contributions or payments on student loans.
- Add lines 8, 9 and 10. Fill in the total on line 11. Line 11 reports your total adjustments to income. For most students, line 11 will be zero.

Step 5 (Line 12, 1A) Wisconsin Income

- Subtract line 11 from line 7 and fill in the result on line 12. This is your *Wisconsin income*.

Step 6 (Line 13, 1A) Dependent Check

- Check line 13 if your parents (or someone else) can claim you as a dependent on an income tax return (even if that person chooses not to claim you).

Step 7 (Lines 14 through 18, 1A) Figure Your Tax

- If you checked line 13, compute your standard deduction using the “*Standard Deduction Worksheet for Dependents*.” If you did not check line 13, use the *Standard Deduction Table*.
- Enter your standard deduction on line 14.
- Subtract line 14 from line 12 and enter this amount on line 15. If you checked line 13 indicating that someone else can claim you as a dependent, enter 0 on line 16c and carry the total from line 15 to line 17. This is your *taxable income*.
NOTE: You may not claim an exemption for yourself if someone else can claim you as a dependent.
- Use the Tax Table to determine the tax to report on line 18.

Step 8 (Lines 19-23, 1A) Nonrefundable credits

- Nonrefundable credits reduce the tax you owe. If your nonrefundable credits exceed your tax, you would report 0 on line 24, *net tax*.
- On lines 19 through 22 report, the armed forces member credit, school property tax credit, working families tax credit, and married couple credit. As a high school student you are probably not eligible for any of these credits.
 - *Armed forces member credit* - \$300 credit available to certain members of the U.S. armed forces serving overseas.
 - *School property tax credit* - Up to \$300 credit available to full-year residents paying property taxes on their personal residence and renters living in rental property subject to property taxes.
 - *Working families tax credit* - Credit available to persons who cannot be claimed as a dependent on another person’s return and whose income is less than \$10,000 (\$19,000 if married filing a joint return).
 - *Married couple credit* - Up to \$480 credit available to married persons using the married filing joint filing status. To qualify, both spouses must have earned income.
- For more information on these credits, see the Form 1A, WI-Z Instructions.

Step 9 (Line 24, 1A) Net Tax

- Subtract line 23 from line 18 and enter this amount on lines 24 and 25. This is your *net tax*.
Note: Your net tax may not be less than 0.

Step 10 (Line 26, 1A) Sales Tax Due on Out-of-State Purchases

- If you made purchases from out-of-state firms, you may owe Wisconsin sales or use tax on these purchases. See page 15 of this manual for more information.

Step 11 (Line 27, 1A) Donations

- You may wish to make a donation to one of the causes listed on this line.
- Donations reduce your refund or increase the amount owed by the amount of the donation.

Step 12 (Line 28, 1A) Amount Owed

- Add lines 25, 26 and 27h. This is the amount you owe for income tax, sales and use tax and donations.

Step 13 (Lines 29-34, 1A) Refundable Credits

- Refundable credits reduce the amount you owe. If your refundable credits exceed the amount you owe, your account is overpaid. You can request that the amount overpaid be refunded to you or applied to your next year's estimated tax liability (if you are required to make estimated tax payments).
- Line 29 reports your Wisconsin income tax withheld. Add the amounts of Wisconsin tax withheld from your Form W-2s and put the total on this line. You should attach legible copies of your W-2s to your return.
Note: Make sure that your Form W-2 indicates "Wisconsin" as the state that withheld taxes. Also, be careful not to enter "FICA" taxes withheld.
- Line 30 reports estimated tax payments. If you have income from a trust or from self-employment, you may have made estimated tax payments reportable on this line.
- Lines 31, 32 and 33 report the earned income credit, homestead credit and eligible veterans and surviving spouses property tax credit. As a high school student, you would most likely not be eligible for any of these credits
- Report the total of your credits on line 34. For more information on credits refer to your Form 1A & WI-Z Instructions.

Step 14 (Lines 35 thru 39) Refund or Amount You Owe

- If line 34 is more than line 28, subtract line 28 from line 34. This is the amount you overpaid. Report this amount on lines 35 and 36 if you want it refunded to you.
Note: If you are required to make estimated tax payments you might consider reporting the amount overpaid, or part of it on line 37. The amount on line 37 will be applied to your 2008 estimated tax.
- If line 34 is less than line 28, subtract line 34 from line 28 and report this amount on line 38. This is the amount you owe.
- If the amount you owe exceeds \$200, you may owe underpayment interest. See the Form 1A and WI-Z Instructions for more information on underpayment interest.

Step 15 Third Party Designee

- If you want the department to discuss with a third party designee any questions regarding the filing of your return, enter your designee's name, telephone number, and a personal identification number (PIN).

For more information on third party designees go to page 11.

Step 16 Sign and Assemble Your Return

- Double check your addition and subtraction.
- Read the sentence above the signature space, then sign and date the form.
- Attach the state copy of all your Form W-2s.
- If you owe tax, paper clip your check or money order to your return. Please write the last four digits of your social security number on the check or money order.
- Make a copy of your return for your records.

Step 17 Mail Your Return

- Mail your return by April 15, 2009
- Remember, the department uses one address for refunds and another for tax due. Using the wrong address can delay the processing of your return.

Form 1A Problem

Using the following information, complete Form 1A for Susan Black (use the Form 1A on the following page and “Standard Deduction Worksheet For Dependents” below). She is single, has no dependents and can be claimed as a dependent on her parents’ tax return. She does not want to make any contributions. She does not pay any rent or property taxes.

Susan paid \$146, including shipping and handling charges, for compact disks she purchased from an out-of-state mail-order company. She did not pay Wisconsin sales and use tax to the out-of-state mail-order company.

Susan A. Black
 601 Turnbolt Street
 Oak Creek, Wisconsin 53154
 Milwaukee County
 SS# 987-00-2080

Wisconsin tax withheld: \$150

Form 1040A:

- \$5,250 wages (line 7, Form 1040A) from a job in Milwaukee
- \$450 taxable interest from bank account (line 8a, Form 1040A).

Susan decided not to appoint a Third Party Designee.

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.	\$ _____
2. Sales and use tax rate (see rate chart at right)	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 26 of Form 1A (line 13 of Form WI-Z)	3.	\$ _____

Sales and Use Tax Rate Chart
In all Wisconsin counties except those shown in a through c below, the tax rate was 5.5% for all of 2008.
a. If storage, use, or consumption in 2008 was in one of the following counties, the tax rate was 5.6%: <div style="display: flex; justify-content: space-around; margin-left: 40px;"> Milwaukee Ozaukee Washington </div>
b. If storage, use, or consumption in 2008 was in one of the following counties, the tax rate was 5.1%: <div style="display: flex; justify-content: space-around; margin-left: 40px;"> Racine Waukesha </div>
c. If storage, use, or consumption in 2008 was in one of the following counties, the tax rate was 5%: <div style="display: flex; justify-content: space-around; margin-left: 40px;"> Calumet Kewaunee Outagamie </div> <div style="display: flex; justify-content: space-around; margin-left: 40px;"> Clark Manitowoc Sheboygan </div> <div style="display: flex; justify-content: space-around; margin-left: 40px;"> Fond du Lac Menominee Winnebago </div>

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. _____
B. Addition amount	B. <u>300.</u>
C. Add lines A and B. If total is less than \$900, fill in \$900	C. _____
D. Using the amount on line 12 of Form 1A, fill in the standard deduction for your filing status from table, page 31	D. _____
E. Fill in the SMALLER of line C or D here and on line 14 of Form 1A . .	E. _____

1A Wisconsin income tax

2008

Complete form using **BLACK INK**



See page 2 for TIPS on completing this form.

Note

DO NOT STAPLE

Your social security number		Spouse's social security number	
Your legal last name		Legal first name	
M.I.		State election campaign fund	
If a joint return, spouse's legal last name		Spouse's legal first name	
M.I.		If you want \$1 to go to the State Election Campaign Fund, check here. <input type="checkbox"/> You <input type="checkbox"/> Your spouse	
Home address (number and street). If you have a PO Box, see page 6.		Designating an amount will not change your tax or refund.	
City or post office		State	
Zip code		Tax district	
Filing status		Check below then fill in either the name of city, village, or town and the county in which you lived at the end of 2008.	
<input type="checkbox"/> Single		<input type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town	
<input type="checkbox"/> Married filing joint return (even if only one had income)		City, village, or town	
<input type="checkbox"/> Head of household		County of	
Also, check here if married. <input type="checkbox"/> <small>Fill in qualifying person's name</small>		School district number (see page 23)	
Special conditions		<input type="checkbox"/>	

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

ENCLOSE WITHHOLDING STATEMENTS

PAPER CLIP PAYMENT HERE








1	Wages, salaries, tips, etc. (see page 7)	1	_____	.00
2	Interest (see page 7)	2	_____	.00
3	Ordinary dividends (from line 9a of federal Form 1040A or 1040)	3	_____	.00
4	Capital gain distributions (see page 8)	4	_____	.00
5	Unemployment compensation (from worksheet, page 8)	5	_____	.00
6	Taxable IRA distributions, pensions, and annuities (see page 8)	6	_____	.00
7	Add lines 1 through 6	7	_____	.00
8	IRA deduction (see page 9)	8	_____	.00
9	Student loan interest deduction (see page 9)	9	_____	.00
10	Medical care insurance deduction (see page 9)	10	_____	.00
11	Add lines 8 through 10	11	_____	.00
12	Subtract line 11 from line 7. This is your Wisconsin income	12	_____	.00
13	If your parent (or someone else) can claim you (or your spouse) as a dependent, check here	13	<input type="checkbox"/>	
14	Fill in the standard deduction for your filing status from table, page 31. But if you checked line 13, fill in amount from worksheet, page 10	14	_____	.00
15	Subtract line 14 from line 12. If line 14 is larger than line 12, fill in 0	15	_____	.00
16	Exemptions (Caution: see page 10)			
	a Fill in exemptions from your federal return _____ x \$700	16a	_____	.00
	b Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse = _____ x \$250	16b	_____	.00
	c Add lines 16a and 16b	16c	_____	.00
17	Subtract line 16c from line 15. If line 16c is larger than line 15, fill in 0. This is your taxable income	17	_____	.00
18	Tax. Use amount on line 17 to find your tax using table, page 24	18	_____	.00
19	Armed forces member credit (must be stationed outside U.S., see page 11)	19	_____	.00
20	School property tax credit			
	a Rent paid in 2008—heat included _____ .00	} Find credit from table page 12 ..	20a	_____ .00
	Rent paid in 2008—heat not included _____ .00			
	b Property taxes paid on home in 2008 _____ .00	} Find credit from table page 13 ..	20b	_____ .00
21	Working families tax credit, see page 14	21	_____	.00
22	Married couple credit. Complete schedule on reverse side	22	_____	.00
23	Add lines 19 through 22. This is the total of your credits	23	_____	.00
24	Subtract line 23 from line 18. If line 23 is larger than line 18, fill in 0. This is your net tax	24	_____	.00



25 Fill in net tax from line 24 **25** _____ **.00**

26 Sales and use tax due on out-of-state purchases (see page 15). **26** _____ **.00**

27 Donations (decreases refund or increases amount owed)

a Endangered resources  _____ .00	e Multiple sclerosis  _____ .00
b Packers football stadium  _____ .00	f Firefighters memorial  _____ .00
c Breast cancer research  _____ .00	g Prostate cancer research  _____ .00
d Veterans trust fund  _____ .00	Total (add lines a through g) 27h _____ .00

28 Add lines 25, 26, and 27h. **28** _____ **.00**

29 Wisconsin income tax withheld. Enclose withholding statements **29** _____ **.00**

30 2008 estimated tax payments and amount applied from 2007 return . . . **30** _____ **.00**

31 Earned income credit (see page 16)
Qualifying Federal
children ▶ _____ credit . . . _____ **.00** x _____ % = . . . **31** _____ **.00**

32 Homestead credit. Attach Schedule H or H-EZ **32** _____ **.00**

33 Eligible veterans and surviving spouses property tax credit **33** _____ **.00**

34 Add lines 29 through 33 **34** _____ **.00**

35 If line 34 is more than line 28, subtract line 28 from line 34. This is the **AMOUNT YOU OVERPAID** **35** _____ **.00**

36 Amount of line 35 you want **REFUNDED TO YOU** **36** _____ **.00**

37 Amount of line 35 you want **applied to your 2009 estimated tax** **37** _____ **.00**

38 If line 34 is less than line 28, subtract line 34 from line 28. This is the **AMOUNT YOU OWE** . . **38** _____ **.00**

39 Underpayment interest. Exception code – See Schedule U → **39** _____ **.00**
Also include on line 38 (see page 19).

Third Party Designee Do you want to allow another person to discuss this return with the department (see page 19)? **Yes** Complete the following. **No**

Designee's name ▶ _____ Phone no. ▶ () _____ Personal identification number (PIN) ▶

Sign below 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 () _____

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

Married Couple Credit When Both Spouses Are Employed

	(A) YOURSELF	(B) YOUR SPOUSE
1 Wages, salaries, tips, and other employee compensation from line 1 of Form 1A. Do not include deferred compensation or scholarships and fellowships that are not reported on a W-2 1	.00	.00
2 IRA deduction, if any, from line 8 of Form 1A. 2	.00	.00
3 Subtract line 2 from line 1 3	.00	.00
4 Compare amounts in columns (A) and (B) of line 3. Fill in the smaller amount here. If more than \$16,000, fill in \$16,000 4		.00
5 Rate of credit is .03 (3%) 5		X .03
6 Multiply line 4 by line 5. Round the result and fill in here and on line 22 of Form 1A Do NOT fill in more than \$480 6		.00

R T MAN C

For Department Use Only



2008 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	13,000	8,960	16,140	11,570	34,500	35,000	6,340	12,853	6,655
13,000	13,500	8,920	16,140	11,496	35,000	35,500	6,280	12,754	6,542
13,500	14,000	8,860	16,140	11,383	35,500	36,000	6,220	12,655	6,430
14,000	14,500	8,800	16,140	11,271	36,000	36,500	6,160	12,556	6,317
14,500	15,000	8,740	16,140	11,158	36,500	37,000	6,100	12,457	6,205
15,000	15,500	8,680	16,140	11,045	37,000	37,500	6,040	12,358	6,092
15,500	16,000	8,620	16,140	10,933	37,500	38,000	5,980	12,260	5,980
16,000	16,500	8,560	16,140	10,820	38,000	38,500	5,920	12,161	5,920
16,500	17,000	8,500	16,140	10,708	38,500	39,000	5,860	12,062	5,860
17,000	17,500	8,440	16,140	10,595	39,000	39,500	5,800	11,963	5,800
17,500	18,000	8,380	16,140	10,483	39,500	40,000	5,740	11,864	5,740
18,000	18,500	8,320	16,116	10,370	40,000	40,500	5,680	11,765	5,680
18,500	19,000	8,260	16,017	10,257	40,500	41,000	5,620	11,666	5,620
19,000	19,500	8,200	15,918	10,145	41,000	41,500	5,560	11,567	5,560
19,500	20,000	8,140	15,820	10,032	41,500	42,000	5,500	11,468	5,500
20,000	20,500	8,080	15,721	9,920	42,000	42,500	5,440	11,370	5,440
20,500	21,000	8,020	15,622	9,807	42,500	43,000	5,380	11,271	5,380
21,000	21,500	7,960	15,523	9,695	43,000	43,500	5,320	11,172	5,320
21,500	22,000	7,900	15,424	9,582	43,500	44,000	5,260	11,073	5,260
22,000	22,500	7,840	15,325	9,469	44,000	44,500	5,200	10,974	5,200
22,500	23,000	7,780	15,226	9,357	44,500	45,000	5,140	10,875	5,140
23,000	23,500	7,720	15,127	9,244	45,000	45,500	5,080	10,776	5,080
23,500	24,000	7,660	15,028	9,132	45,500	46,000	5,020	10,677	5,020
24,000	24,500	7,600	14,930	9,019	46,000	46,500	4,960	10,578	4,960
24,500	25,000	7,540	14,831	8,906	46,500	47,000	4,900	10,480	4,900
25,000	25,500	7,480	14,732	8,794	47,000	47,500	4,840	10,381	4,840
25,500	26,000	7,420	14,633	8,681	47,500	48,000	4,780	10,282	4,780
26,000	26,500	7,360	14,534	8,569	48,000	48,500	4,720	10,183	4,720
26,500	27,000	7,300	14,435	8,456	48,500	49,000	4,660	10,084	4,660
27,000	27,500	7,240	14,336	8,344	49,000	49,500	4,600	9,985	4,600
27,500	28,000	7,180	14,237	8,231	49,500	50,000	4,540	9,886	4,540
28,000	28,500	7,120	14,138	8,118	50,000	50,500	4,480	9,787	4,480
28,500	29,000	7,060	14,040	8,006	50,500	51,000	4,420	9,688	4,420
29,000	29,500	7,000	13,941	7,893	51,000	51,500	4,360	9,590	4,360
29,500	30,000	6,940	13,842	7,781	51,500	52,000	4,300	9,491	4,300
30,000	30,500	6,880	13,743	7,668	52,000	52,500	4,240	9,392	4,240
30,500	31,000	6,820	13,644	7,556	52,500	53,000	4,180	9,293	4,180
31,000	31,500	6,760	13,545	7,443	53,000	53,500	4,120	9,194	4,120
31,500	32,000	6,700	13,446	7,330	53,500	54,000	4,060	9,095	4,060
32,000	32,500	6,640	13,347	7,218	54,000	54,500	4,000	8,996	4,000
32,500	33,000	6,580	13,248	7,105	54,500	55,000	3,940	8,897	3,940
33,000	33,500	6,520	13,150	6,993	55,000	55,500	3,880	8,798	3,880
33,500	34,000	6,460	13,051	6,880	55,500	56,000	3,820	8,700	3,820
34,000	34,500	6,400	12,952	6,768	56,000	56,500	3,760	8,601	3,760

2008 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 \$1,571. 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	1,638	1,565
28,600	28,700	1,644	1,571
28,700	28,800	1,651	1,578
28,800	28,900	1,657	1,584
28,900	29,000	1,664	1,591

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–		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	186	186	8,000	8,100	370	370
40	100	3	3	4,100	4,200	191	191	8,100	8,200	375	375
100	200	7	7	4,200	4,300	196	196	8,200	8,300	380	380
200	300	12	12	4,300	4,400	200	200	8,300	8,400	384	384
300	400	16	16	4,400	4,500	205	205	8,400	8,500	389	389
400	500	21	21	4,500	4,600	209	209	8,500	8,600	393	393
500	600	25	25	4,600	4,700	214	214	8,600	8,700	398	398
600	700	30	30	4,700	4,800	219	219	8,700	8,800	403	403
700	800	35	35	4,800	4,900	223	223	8,800	8,900	407	407
800	900	39	39	4,900	5,000	228	228	8,900	9,000	412	412
900	1,000	44	44								
1,000				5,000				9,000			
1,000	1,100	48	48	5,000	5,100	232	232	9,000	9,100	416	416
1,100	1,200	53	53	5,100	5,200	237	237	9,100	9,200	421	421
1,200	1,300	58	58	5,200	5,300	242	242	9,200	9,300	426	426
1,300	1,400	62	62	5,300	5,400	246	246	9,300	9,400	430	430
1,400	1,500	67	67	5,400	5,500	251	251	9,400	9,500	435	435
1,500	1,600	71	71	5,500	5,600	255	255	9,500	9,600	439	439
1,600	1,700	76	76	5,600	5,700	260	260	9,600	9,700	444	444
1,700	1,800	81	81	5,700	5,800	265	265	9,700	9,800	449	449
1,800	1,900	85	85	5,800	5,900	269	269	9,800	9,900	455	453
1,900	2,000	90	90	5,900	6,000	274	274	9,900	10,000	462	458
2,000				6,000				10,000			
2,000	2,100	94	94	6,000	6,100	278	278	10,000	10,100	468	462
2,100	2,200	99	99	6,100	6,200	283	283	10,100	10,200	474	467
2,200	2,300	104	104	6,200	6,300	288	288	10,200	10,300	480	472
2,300	2,400	108	108	6,300	6,400	292	292	10,300	10,400	486	476
2,400	2,500	113	113	6,400	6,500	297	297	10,400	10,500	492	481
2,500	2,600	117	117	6,500	6,600	301	301	10,500	10,600	498	485
2,600	2,700	122	122	6,600	6,700	306	306	10,600	10,700	505	490
2,700	2,800	127	127	6,700	6,800	311	311	10,700	10,800	511	495
2,800	2,900	131	131	6,800	6,900	315	315	10,800	10,900	517	499
2,900	3,000	136	136	6,900	7,000	320	320	10,900	11,000	523	504
3,000				7,000				11,000			
3,000	3,100	140	140	7,000	7,100	324	324	11,000	11,100	529	508
3,100	3,200	145	145	7,100	7,200	329	329	11,100	11,200	535	513
3,200	3,300	150	150	7,200	7,300	334	334	11,200	11,300	542	518
3,300	3,400	154	154	7,300	7,400	338	338	11,300	11,400	548	522
3,400	3,500	159	159	7,400	7,500	343	343	11,400	11,500	554	527
3,500	3,600	163	163	7,500	7,600	347	347	11,500	11,600	560	531
3,600	3,700	168	168	7,600	7,700	352	352	11,600	11,700	566	536
3,700	3,800	173	173	7,700	7,800	357	357	11,700	11,800	572	541
3,800	3,900	177	177	7,800	7,900	361	361	11,800	11,900	578	545
3,900	4,000	182	182	7,900	8,000	366	366	11,900	12,000	585	550

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