1

Wisconsin Income Tax

Form 1 Instructions 2015

WI efile is:

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

Visit **revenue.wi.gov** to file your Wisconsin state tax return online for FREE. Click on **WI efile** to get started!

NEW IN 2015

Amended Returns – You may now file a 2015 amended return by using a Form 1. Be sure to attach new Schedule AR, *Explanation of Amended Return*. Form 1X, *Amended Return*, is no longer being used for 2015. See page 7.

Standard Deduction Increased – The standard deduction is increased annually based on the rate of inflation. The increase is built into the standard deduction table on pages 55 and 56.

Tuition and Fees – The subtraction for tuition and fees is increased to $6,943 per student. The income limitations are increased based on changes in the Consumer Price Index. See page 19.

College Savings Accounts – The amount rolled over to a Wisconsin college savings account from another state's qualified plan may be eligible for the Wisconsin subtraction. See page 23. If you made a withdrawal from a Wisconsin college savings within 365 days of the deposit, an addition to your income may be required. See page 14.

Tax Returns Are Due:

Monday
April 18, 2016

Need Help With Your Taxes?

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

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

Para Assistencia Gratuita en Español
Ver página 2

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FEDERAL PRIVACY ACT In compliance with federal law, you are hereby notified that the request for your social security number on the Wisconsin income tax return is made under the authority of sec. 71.03(6)(a) of the Wisconsin Statutes. The disclosure of this number on your return is mandatory. It will be used for identification purposes throughout the processing, filing and auditing of your return and the issuance of refund checks.

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Servicio en Español

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

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

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

Free tax preparation available (commonly referred to as VITA or TCE)

Need help filing your taxes?

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

Who can use these services?

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

What should you bring?

- W-2 wage and tax statements
- Photo ID of taxpayer(s)
- If you are claiming homestead credit, bring a completed rent certificate or a copy of your 2015 property tax bill and a record of any Wisconsin Works (W2) payments received in 2015
- Information on other sources of income and any deductions
- Social security cards of taxpayer(s) and dependents
- Both spouses must be present to file a joint return

VITA and TCE locations:

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

You may file **Form WI-Z** if you:	You may file **Form 1A** if you:	You must file **Form 1** if you:	You must file **Form 1NPR** if you:
• File federal Form 1040EZ *AND* • Were a Wisconsin resident all year *AND* • Were under age 65 on December 31, 2015, *AND* • Do not have W-2s that include active duty military pay received as a member of the National Guard or Reserves *AND* • Did not have interest income from state, municipal, or U.S. bonds *AND* • Did not receive unemployment compensation *AND* • 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 *AND* • Are not claiming Wisconsin homestead credit.	• Were single all year or married and file a joint return or file as head of household *AND* • Were a Wisconsin resident all year *AND* • Have income only from wages, salaries, tips, taxable scholarships and fellowships, interest, dividends, capital gain distributions, unemployment compensation, pensions, annuities, and IRAs *AND* • Have no adjustments to income (except deductions for an IRA, medical care insurance, or student loan interest) *AND* • Are not claiming credit for itemized deductions, tax paid to another state, historic rehabilitation, venture capital, or repayment of income previously taxed *AND* • Are not subject to a Wisconsin penalty on an IRA, qualified retirement plan, Coverdell education plan, or medical or health savings account. **Exception** If you used federal Form 4972, you must file Form 1.	• Were a Wisconsin resident all year *AND* • Were married and file a separate return, or were divorced during the year *OR* • Have income which may not be reported on Form WI-Z or 1A (such as capital gain, rental, farm, or business income) *OR* • Claim adjustments to income (such as for alimony paid, educator expenses, tuition expense, or disability income exclusion) *OR* • Claim credit for itemized deductions, tax paid to another state, historic rehabilitation, venture capital, or repayment of income previously taxed *OR* • Are subject to a Wisconsin penalty on an IRA, qualified retirement plan, Coverdell education plan, or medical or health savings account *OR* • Are subject to the alternative minimum tax.	• Were domiciled* in another state or country at any time during the year *OR* • Are married filing a joint return and your spouse was domiciled* in another state or country at any time during the year. * 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. Your domicile, once established, does not change unless all three of the following circumstances occur or exist: (1) You intend to abandon your old domicile and take actions consistent with that intent *AND* (2) You intend to acquire a new domicile and take actions consistent with that intent *AND* (3) You are physically present in the new domicile.

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Who must file

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

- You could be claimed as a dependent on someone else's return and either of the following applies:
  (1) Your gross income was more than $1,050 and it included at least $351 of unearned income, or
  (2) Your gross income (total unearned income and earned income) was more than –
  $10,250 if single,
  $13,240 if head of household,
  $18,460 if married filing jointly, or
  $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 Archer medical savings account.
- 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 do not have to file, you should file to get a refund if:

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

How to get an extension of time to file

Your return is due April 18, 2016.

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

How to get an extension You do *not* need to submit a request for an extension to us prior to the time you file your Wisconsin return. When you file your Form 1 enclose either:

- a copy of your federal extension application (for example, Form 4868) or

- a statement indicating which federal extension provision you want to apply for Wisconsin (for example, the federal automatic 6-month extension provision).

Note You will owe interest on any tax that you have not paid by April 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 may have to pay additional interest and penalties. If you expect to owe tax with your return, you can avoid the 1% per month interest charge during the extension period by paying the tax by April 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. Use Form 1-ES to make an extension payment even if you will be filing your return electronically – do not use Form EPV. (Exception: You will not be charged interest during an extension period if (1) you served in support of Operation Iraqi Freedom in the United States, (2) you qualify for a federal extension because of service in a combat zone or contingency operation, or (3) you qualify for a federal extension due to a federally-declared disaster. See Special Conditions below.)

If you were a farmer or fisher and you did not make estimated tax payments, you must file your return and pay any tax due by March 1, 2016, to avoid paying interest for underpayment of estimated tax. Farmers and fishers are individuals who earn at least two-thirds of their gross income (gross income of both spouses if married filing a joint return) from farming or fishing.

Special Conditions A "Special Conditions" section is located to the right of the Filing Status section on page 1 of Form 1. If you have an extension of time to file due to service in support of Operation 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 contingency operation, fill in "02" in the box. If you qualify for an extension because of a federally-declared disaster, fill in "03" in the box and indicate the specific disaster on the line provided.

Filing your return

■ Preparing to file

- Get all of your records together – Make sure that you have all of your income and expense records, including wage, interest, and dividend statements.
- Decide if you will electronically file (e-file) or paper file your return – If you e-file, follow the instructions included in your software. If you paper file, continue with the steps listed below.
- Complete your federal return – Before starting your Wisconsin Form 1, complete your federal return and its supporting schedules. If you are not required to file a federal return, list the sources and amounts of your income and your deductions on a separate sheet.
- Complete your Wisconsin return – Follow the line instructions as you fill in your return. Sign your completed return. A joint return must be signed by both spouses.
- Check and assemble your return – Check your return for any errors or missing documents. See page 6 for information on how to assemble your return.
- Make a copy of your return for your records.
- Mail your return and all required documents. See page 6 for the address.

■ Electronic filing (E-filing)

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

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

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

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

■ Paper filing

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

Important information:

- Send original copies.
- Use black ink.
- Clearly write your name and address using capital letters. Do not use mailing labels.
- Commas and dollar signs can be misread when scanned. Do not use them.
- Round amounts to whole dollars. Do not add cents in front of the preprinted zeros on entry lines.
- To indicate a negative number, use a negative sign (for example, -8300 not (8300)).
- Print your numbers clearly. 0 1 2 3 4 5 6 7 8 9 Do not use: Ø 1 4 7
- If you make a mistake, erase or start over. Do not cross out entries.
- Put entries on the lines. Do not write in the margins, above or below the lines.
- Lines where no entry is required should be left blank. Do not fill in zeros.
- Do not draw vertical lines in entry fields. They can be read as a "1" when scanned.
- Do not staple your return.

■ Assembling your return

Begin by putting the four pages of Form 1 in numerical order. Then, attach, using a **paper clip**, the following in the *order listed*. Do not staple your return. Stapling will delay the processing of your return and any refund.

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

1. **Payment** – If you owe an amount with your return, **paper clip** your payment to the front of Form 1, unless you are paying by credit card or online.
2. **Wisconsin Schedules** – Copies of appropriate Wisconsin schedules and supporting documents, such as Schedule H or H-EZ (homestead credit), Schedule FC or FC-A (farmland preservation credit), or Schedule CR. If you are reporting income and expenses of a disregarded entity, attach Schedule DE, *Disregarded Entity Schedule*.

   New **Amended return** – Enclose Schedule AR, *Explanation of Amended Return*, and all supporting forms and schedules for items changed. (Don't send a copy of your original return.)
3. **W-2s or 1099s** – The appropriate copy of each of your withholding statements (Forms W-2, W-2G, 1099-G, 1099-R, and 1099-MISC).
4. **Federal Return** – A complete copy of your federal return (Form 1040, 1040A, or 1040EZ) and its supporting schedules and forms. If you itemize deductions on your federal return but do not claim the itemized deduction credit on your Wisconsin return, you do not have to enclose federal Schedule A.
5. **Extension Form or Statement** – A copy of your federal extension application form or required statement if you are filing under an extension of time to file.
6. **Divorce Decree** –
   - *Persons divorced after June 20, 1996, who compute a refund* If your divorce decree apportions any tax liability owed to the department to your former spouse, enclose a copy of the decree with your Form 1. Fill in "04" in the Special Conditions box on page 1 of Form 1. This will prevent your refund from being applied against such tax liability.
   - *Persons divorced who file a joint return* – If your divorce decree apportions any refund to you or your former spouse, or between you and your former spouse, the department will issue the refund to the person(s) to whom the refund is awarded under the terms of the divorce. Enclose a copy of the portion of your divorce decree that relates to the tax refund with your Form 1. Fill in "04" in the Special Conditions box on page 1 of Form 1.
7. **Injured Spouse** – If you are filing federal Form 8379, *Injured Spouse Claim and Allocation*, enclose a copy with your Form 1. Fill in "05" in the Special Conditions box on page 1 of Form 1.

CAUTION Be sure to file all four pages of Form 1. Send the original of your return. Do not send a photocopy.

■ Where to File

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

(if tax is due)	*(if refund or no tax due)*	*(if homestead credit claimed)*
PO Box 268 Madison WI 53790-0001	PO Box 59 Madison WI 53785-0001	PO Box 34 Madison WI 53786-0001

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

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

Questions about refunds

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

Visit our Website at: revenue.wi.gov

If you need to contact us about your refund, please wait at least 10 weeks after filing your Form 1. Refund information may not be available until that time.

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

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

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

Amending your return

File an amended return only after you file your original return. Generally, a claim for refund must be filed within 4 years after the unextended due date of your original return (for example, April 15, 2020, for 2015 calendar-year returns). However, a claim for refund to recover all or part of any tax paid as a result of an office or field audit may be filed within 4 years after the date assessed. This applies only if you paid the tax and did not file a petition for redetermination (written appeal).

If you filed an amended return with the Internal Revenue Service or another state, you generally must also file an amended Wisconsin return within 90 days. You must file an amended Wisconsin return if the changes affect your Wisconsin income, any credit, or tax payable. You should also file an amended Wisconsin return to claim a refund or pay any additional tax due even though you are not amending your federal or other state return.

Note If your original return was filed on Form 1, you would file an amended return using Form 1 and checking the amended return space at the top of page 1. **Exception:** If you incurred a net operating loss (NOL) on your 2015 Form 1 and elect to carry the NOL back to 2013 and 2014, you must file Form X-NOL for the appropriate year to amend your return and claim a refund.

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

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

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

→ If you are changing an amount on any line of Form 1, fill in the corrected amount on that line. If you are not changing an amount on a line, fill in the amount from your 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.

Penalties for Not Filing Returns or Filing Incorrect Returns

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

Fraudulent or Reckless Credit Claims

Fraudulent or reckless claims for any refundable credit, including, but not limited to, 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.

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

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. If you do not make required installment payments, you may be charged interest.

For more information, contact the department's Customer Service Bureau at (608) 266-2486 or 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 our website at revenue.wi.gov to obtain a personalized copy of Form 1-ES or contact any Department of Revenue office.

Armed Forces Personnel

If you were a Wisconsin resident on the date you entered military service, you are considered a Wisconsin resident during your entire military career unless you take action to change your legal residency.

Homestead Credit

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

– At least 18 years old on December 31, 2015.

– A legal resident of Wisconsin for all of 2015.

– Not claimed as a dependent on anyone's 2015 federal 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 schedule.)
– Not living in a nursing home and receiving medical assistance (Title XIX) when you file for homestead credit.
– Had total household income, including wages, interest, social security, and income from certain other sources, below $24,680 in 2015.

If you (or your spouse if married) claim the veterans and surviving spouses property tax credit or farmland preservation credit, you are not eligible for homestead credit.

For more information about homestead credit, contact our Homestead Unit in Madison at (608) 266-8641 or any department office. See page 10 for information on obtaining Schedule H or H-EZ, which you must complete to apply for the credit. Schedules H and H-EZ are also available at many libraries.

Farmland Preservation Credit

The farmland preservation credit program provides an income tax credit to Wisconsin residents who own farmland in Wisconsin. If you claim homestead credit or the veterans and surviving spouses property tax credit, you are not eligible for farmland preservation credit. For more information about farmland preservation credit, contact our Farmland Preservation Unit in Madison at (608) 266-2442 or any department office. See page 10 for information on obtaining Schedule FC or FC-A, which you must complete to apply for the credit.

Death of a Taxpayer

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

If there is no estate to probate, a surviving heir may file Form 1 for the person who died. If there is an estate, the personal representative for the estate must file the return. The person filing the Form 1 should sign it and indicate his or her relationship to the person who died (for example, "surviving heir" or "personal representative"). Be sure to fill in the surviving heir's or personal representative's mailing address in the address area of Form 1.

If the taxpayer did not have to file a return but paid estimated tax or had tax withheld, a return must be filed to get a refund.

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.

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. Write "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

If the return for the decedent is filed as single, head of household, or married filing separate, fill in "06" in the Special Conditions box and indicate the date of death on the line provided. If a joint return is being filed, fill in "06" in the box if it is the primary taxpayer (person listed first on the tax form) who is deceased and the date of death. If it is the spouse who is deceased, fill in "07" in the box and the date of death. If both spouses are deceased, fill in "08" in the box and both dates of death.

If your spouse died before 2015 and you have not remarried, you must file as single or, if qualified, as head of household.

For more information about the final income tax return to be filed for a deceased person, contact any department office or call (608) 266-2486.

Requesting Copies of Your Returns

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

Tax Help and Additional Forms

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

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
website: revenue.wi.gov

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

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

Internet Address

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

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

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

Publications Available

The following is a list of some of our publications. These publications give detailed information on specific areas of Wisconsin tax law. You can get these publications from any department office or from our website.

Number and Title

102 Wisconsin Tax Treatment of Tax-Option (S) Corporations and Their Shareholders
103 Reporting Capital Gains and Losses for Wisconsin
106 Wisconsin Tax Information for Retirees
109 Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 2015
111 How to Get a Private Letter Ruling From the Wisconsin Department of Revenue
113 Federal and Wisconsin Income Tax Reporting Under the Marital Property Act
117 Guide to Wisconsin Information Returns
120 Net Operating Losses for Individuals, Estates, and Trusts
121 Reciprocity
122 Tax Information for Part-Year Residents and Nonresidents
125 Credit for Tax Paid to Another State
126 How Your Retirement Benefits Are Taxed
405 Wisconsin Taxation of Native Americans
503 Wisconsin Farmland Preservation Credit
600 Wisconsin Taxation of Lottery Winnings
601 Wisconsin Taxation of Pari-Mutuel Wager Winnings

Before completing Form 1, first fill in your federal return and its supporting attachments. If you are not required to file a federal return, list the sources and amounts of your income and deductions on a separate sheet and include it with your Form 1.

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

Note Use black ink to complete the copy of Form 1 that you submit to the department. Do not use pencil or red ink.

■ **Period Covered** File your 2015 return for calendar year 2015 and fiscal years that begin in 2015. For a fiscal year, a 52-53 week period, or a short-period return, fill in the taxable year beginning and ending dates in the taxable year space at the top of the form. If your return is for a fiscal year, a 52-53 week period, or a short-period, also fill in "11" in the Special Conditions box located to the right of the Filing Status section on page 1 of Form 1.

■ **Name and Address** Print or type your legal name and address. Include your apartment number, if any. If you are married filing a joint return, fill in your spouse's legal name (even if your spouse did not have any income). If you filed a joint return for 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. You must also fill in your spouse's social security number if you are married filing a joint return or married filing a separate return (including married filing as head of household).

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

→ If you became divorced during 2015 or are married and will file a separate return (including a married person filing as head of household), you should get Publication 109, *Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 2015*, for information on what income you must report.

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

- You were never married.
- You were legally separated under a **final** decree of divorce or separate maintenance.
- 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. You may check "married filing joint return" if **any** of the following is true:

- You were married as of December 31, 2015.
- Your spouse died in 2015 and you did not remarry in 2015.
- 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 spouses must sign the return. If you file a joint return, you may not, after the due date for filing that return, amend it to file as married filing separately. A joint return cannot be filed if you and your spouse have different tax years.

If you file a joint return, both you and your spouse are responsible for any tax due on the return. This means that if one spouse does not pay the tax due, the other may have to.

Married filing separate return If you file separate returns, you will usually pay more state tax than if you file a joint return. Your tax may be higher on separate returns because:

- You cannot take the married couple credit.
- If you lived with your spouse at any time in 2015, a greater amount of any unemployment compensation that you received may be taxable.
- You will not qualify for the disability income exclusion.
- You will not qualify for the earned income credit.

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

Note If you are married and qualify to file as head of household, be sure to check both "head of household" filing status and "married" on the same line next to the arrow. Also fill in your spouse's name and social security number in the spaces provided.

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

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

■ **School District Number** See the list of school district numbers on page 57. Fill in the number of the school district in which you lived on December 31, 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 1. Be sure to read the instruction on the page listed for each code before using it. Using the wrong code or not using a code when appropriate could result in an incorrect tax computation or a delay in processing your return.

- **Code 01** Extension – Operation Iraqi Freedom (page 5)
- **Code 02** Extension – Combat zone (page 5)
- **Code 03** Extension – Federally declared disaster (page 5)
- **Code 04** Divorce decree (page 6)
- **Code 05** Injured spouse (page 6)
- **Code 06** Single decedent or primary taxpayer if joint return (page 9)
- **Code 07** Spouse deceased if joint return (page 9)
- **Code 08** Both taxpayers deceased (page 9)
- **Code 11** Fiscal filer (page 11)
- **Code 16** Schedule RT attached (page 26)
- **Code 99** Multiple special conditions

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

■ **Rounding Off to Whole Dollars** The form has preprinted zeros in the place used to enter cents. All amounts filled in the form should be rounded to the nearest dollar. Drop amounts under 50¢ and increase amounts from 50¢ to 99¢ to the next whole dollar. For example, $129.39 becomes $129 and $236.50 becomes $237.

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

Line 1 Federal Adjusted Gross Income

Fill in your federal adjusted gross income from:

- line 37 of your federal Form 1040,
- line 21 of your federal Form 1040A, or
- line 4 of your federal Form 1040EZ.

Exception

The federal adjusted gross income that you fill in on line 1 may not be the same as the amount reported as adjusted gross income on your federal Form 1040. Differences may occur because Wisconsin uses the provisions of federal law amended to December 31, 2013, with certain exceptions. Laws enacted after December 31, 2013, may not be used for Wisconsin unless adopted by the Legislature.

Line 1 Federal Adjusted Gross Income – continued

A comprehensive list of provisions of federal law that may not be used for Wisconsin for 2015 can be found in the instructions for Wisconsin Schedule I. Following is a partial list of the items that may affect the largest number of taxpayers.

- Bonus depreciation
- Discharge of indebtedness on principal residence.

Note These items have expired for 2015 but may be extended by Congress later this year. If extended, they will not apply for Wisconsin and a Schedule I adjustment will be required.

If any provision of federal law which does not apply for Wisconsin purposes affects your federal adjusted gross income, you must complete Wisconsin Schedule I and enclose it with your Form 1. The amount you fill in on line 1 of Form 1 (and amounts filled in on Schedule 1 on page 4 of Form 1) should be the revised amount determined on Schedule I.

If Schedule I adjustments in a prior year (other than for depreciation, amortization, or sec. 179 expense) affect income or expense items in 2015, you must also make adjustments on Schedule I for 2015. If an adjustment was made to depreciation, amortization, or sec. 179 expense on your 2014 Schedule I, you must also make an adjustment on Schedule I for 2015. For example, you had to make an adjustment on Schedule I because Wisconsin did not allow bonus depreciation. You must continue to make an adjustment on Schedule I each year until the depreciable asset is fully depreciated or you sell or otherwise dispose of the asset.

You may also be required to complete Schedule I if you sold assets during 2015, and the gain or loss from the sale is different for Wisconsin and federal purposes due to Schedule I adjustments made in a prior year. (**Note** The basis of a depreciated or amortized asset owned on December 31, 2013, or on the last day of your tax year beginning in 2013, is the same for federal and Wisconsin purposes and no further Schedule I adjustment is required.) See the instructions for *Difference in Federal and Wisconsin Basis of Depreciated and Amortized Assets* on page 28 for more information.

Line 2 State and Municipal Interest

Fill in the amount of interest you received from state and municipal bonds. This will generally be the amount shown as tax-exempt interest on line 8b of your federal Form 1040 or 1040A or the amount identified as tax-exempt interest in the space to the left of line 2 of Form 1040EZ. (If you were required for federal purposes to allocate expenses to this income, reduce the amount to be filled in by such expenses.)

Exception If you received interest income which is exempt for state and federal tax purposes, do not include this interest income on line 2. Interest income which is exempt for federal and Wisconsin tax purposes includes interest from:

(1) public housing authority or community development authority bonds issued by municipalities located in Wisconsin,

(2) Wisconsin Housing Finance Authority bonds,

(3) Wisconsin municipal redevelopment authority bonds,

(4) Wisconsin Housing and Economic Development Authority bonds issued on or after December 11, 2003, to fund multifamily affordable housing or elderly housing projects,

(5) Wisconsin Housing and Economic Development Authority bonds issued before January 29, 1987, except business development revenue bonds, economic development revenue bonds, and CHAP housing revenue bonds,

(6) public housing agency bonds issued before January 29, 1987, by agencies located outside Wisconsin where the interest therefrom qualifies for exemption from federal taxation for a reason other than or in addition to section 103 of the IRC,

(7) local exposition district bonds,

(8) Wisconsin professional baseball park district bonds,

(9) bonds issued by the Government of Puerto Rico, Guam, the Virgin Islands, or the Northern Mariana Islands, or, for bonds issued after October 16, 2004, the Government of American Samoa,

(10) local cultural arts district bonds,

(11) Wisconsin professional football stadium bonds,

(12) Wisconsin Aerospace Authority bonds,

(13) bonds issued on or after October 27, 2007, by the Wisconsin Health and Education Facilities Authority to fund acquisition of information technology hardware or software,

Line 2 State and Municipal Interest – continued

(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 (November 15, 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.

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

Line 3 Capital Gain / Loss Addition

If your federal adjusted gross income includes capital gains and/or losses (see line 13, Form 1040), you must complete Schedule WD. Schedule WD and instructions are included in this booklet.

Schedule WD determines whether any capital gain/loss addition must be reported on line 3. For example, after completing Schedule WD, you may be required to include an amount as an addition to income on line 3 because Wisconsin law limits the deduction for a net capital loss to $500.

→ If the only amount reported on line 13 of Form 1040 (line 10 of Form 1040A) is a capital gain distribution from a mutual fund or real estate investment trust and you have no Wisconsin capital loss carryover, do not complete line 3. See line 10 instructions.

Line 4 Other Additions

Note Fill in the code number and amount of any of the additions described below that apply to you. The code number is printed to the left of the various additions. For example, if you are making an addition for a federal net operating loss carryover, you would fill in the number 02 in the code number space ____, and fill in the amount of your federal net operating loss carryover on the line next to the code number space. Also, fill in the total of all your additions on line 4.

Line 4 of Form 1 has space to fill in five additions to income. If you have more than five additions, fill in the code numbers and amounts for four of the additions. List the code numbers and amounts of all remaining additions on a separate schedule. In the fifth entry space by line 4, fill in code number 99 and the total amount of the remaining additions. Enclose the schedule listing the remaining additions with your Form 1.

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

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

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

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

Code 03 **Income (Lump-Sum Distributions) Reported on Federal Form 4972** Income from a lump-sum distribution is taxable to Wisconsin. If you reported a lump-sum distribution on federal Form 4972, you must also include the

Line 4 Other Additions – continued

Income (Lump-Sum Distributions) Reported on Federal Form 4972 – continued

distribution in Wisconsin income. Fill in the total of (1) the capital gain part of the lump-sum distribution from line 6 of Form 4972 and (2) the taxable amount from line 10 of Form 4972. You may reduce this amount by any federal estate tax on line 18 of Form 4972.

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

Code 04 **Farmland Preservation Credit** The total amount of farmland preservation credit from Schedule FC that you received during 2015 must be reported as income. Fill in as an addition any portion of your farmland preservation credit which was not included as income on your federal tax return.

Code 05 **Excess Distribution From a Passive Foreign Investment Company** Fill in the excess distribution from a passive foreign investment company that was not included in federal adjusted gross income (see federal Form 8621 or 8621-A).

Code 06 **Expenses Paid to Related Entities** Fill in the amount deducted or excluded from your federal income for interest, rental expenses, intangible expenses, and management fees paid, accrued, or incurred to a related entity (person or business entity). *You must make this addition even though you may be eligible for a deduction for these expenses.* If you are eligible for a deduction, you may then make a subtraction for the amount that qualifies (see Item 21 on page 26).

Code 07 **Amounts Not Deductible for Wisconsin** Fill in any amount deducted in computing your federal adjusted gross income that is not allowed as a deduction for Wisconsin. Enclose an explanation of the additions you are including using code 07.

Example You deducted a passive activity loss on your federal return for losses incurred when you were a resident of another state. The passive activity losses were not allocable to Wisconsin. The passive activity losses are not deductible for Wisconsin and must be included on line 4.

08 – 17 Addition for Computed Credits If you claimed any of the credits listed below, you must include on line 4 the amount of your credit computed for 2015. The amount of your credit is income and must be reported on Form 1. This is true even if you cannot take the full credit this year and must carry part of it forward or if the credit is refundable. (**Note** Do not include on line 4 any credits passed through to you from a partnership, limited liability company, or tax-option corporation. These will be accounted for when you make the adjustments described in Items 51 and 52 on pages 28 and 29.)

Note

List each credit and the appropriate code number separately on line 4. Include the following credits computed for 2015:

Code 08 **Development Zone Credit**

Code 09 **Technology Zone Credit**

Code 10 **Enterprise Zone Jobs Credit**

Code 11 **Manufacturing Investment Credit**

Code 12 **Economic Development Tax Credit**

Code 13 **Jobs Tax Credit**

Code 14 **Capital Investment Credit**

Code 15 **Community Rehabilitation Program Credit**

Code 16 **Research Credit**

Code 17 **Manufacturing and Agriculture Credit** (**Exception** The amount of manufacturing and/or agriculture credit **computed** for ***2014*** must be added to income on your 2015 Wisconsin income tax return. This is the amount from line 16 of your ***2014*** Schedule MA-A or MA-M.)

Code 18 **Difference in Federal and Wisconsin Basis of Depreciated or Amortized Assets** Starting with the first taxable year beginning in 2014, adjustments are to be made over a 5-year period for the difference between the Wisconsin adjusted basis and the federal adjusted basis of assets owned on the last day of the taxable year beginning in 2013. The assets must have been depreciated or amortized for both Wisconsin and federal tax purposes. As a result of these adjustments, the Wisconsin adjusted basis and the federal adjusted basis of these assets is deemed to be equal on the first day of the taxable year beginning in 2014.

If you determined for 2014 that the combined federal adjusted basis of all depreciated and amortized assets was greater than the combined Wisconsin adjusted basis of the assets, you were required to add 20 percent of the difference to 2014 Wisconsin income. The amount added to Wisconsin income for 2014 must also be added to income for 2015 (and for each of the next three years).

Line 4 Other Additions – continued

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

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

Code 19 Code 19 intentionally left blank.

Line 6 State Income Tax Refund

Refunds of state and local income taxes are not taxable for Wisconsin. Fill in the amount of taxable refunds, credits, or offsets of state and local income taxes from federal Form 1040, line 10.

Line 7 United States Government Interest

Fill in the amount of interest on U.S. bonds and interest and dividends of certain U.S. government corporations that is included on line 1 of Form 1. This income is not taxable.

A mutual fund may invest in U.S. government securities. If it does, a portion or all of its ordinary dividend may not be taxable by Wisconsin. If a mutual fund advised you that all or a portion of its ordinary dividend is from investments in U.S. government securities, include that portion on line 7.

CAUTION Do not fill in on line 7, interest from Ginnie Mae (Government National Mortgage Association) securities and other similar securities which are "guaranteed" by the United States government. You must include interest from these securities in your Wisconsin taxable income.

Line 8 Unemployment Compensation

You may have a different amount of unemployment compensation taxable for Wisconsin and federal purposes. Complete the worksheet below to see if you can subtract any portion of the unemployment compensation which you included as income on your federal tax return.

Unemployment Compensation Worksheet

Check only one box.

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

1. Fill in unemployment compensation from line 19 of federal Form 1040 (line 13 of Form 1040A or line 3 of Form 1040EZ) . . . . . 1. _____
2. Fill in your federal adjusted gross income from line 1 of Form 1 . . . . . 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 20b of federal Form 1040 (line 14b of Form 1040A) . . . . . 4. _____
5. Fill in taxable refunds, credits, or offsets, if any, from line 10 of 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 9 of this worksheet and do not complete line 8. 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. . . . . 9. _____
10. Subtract line 9 from line 1. Fill in this amount on line 8 of Form 1 as your subtraction for unemployment compensation. If lines 1 and 9 are equal, fill in -0- . . . . . 10. _____

Line 9 Social Security Adjustment

Social security benefits are not taxable for Wisconsin. You may subtract any social security benefits that were taxable on your federal Form 1040 or 1040A. Fill in on line 9 the amount from line 20b of federal Form 1040 or line 14b of Form 1040A.

Line 10 Capital Gain / Loss Subtraction

If your federal adjusted gross income includes capital gains and/or losses (see line 13, Form 1040 or line 10, Form 1040A), you must complete Schedule WD. You must also complete Schedule WD if your federal adjusted gross income does not include capital gains and/or losses, but you have a capital loss carryover for Wisconsin tax purposes.

Schedule WD determines whether any capital gain/loss subtraction must be reported on line 10. For example, after completing Schedule WD, you may be able to include an amount as a subtraction on line 10 because you qualify for the 30% capital gain exclusion (60% in the case of farm assets). A copy of Schedule WD and instructions is included in this booklet.

All amounts must be filled in on line 10 as positive numbers.

EXCEPTION If the only amount reported as a capital gain on line 13 of your federal Form 1040 or line 10 of Form 1040A is a capital gain distribution from a mutual fund or real estate investment trust and you have no Wisconsin capital loss carryover, you may claim a capital gain exclusion on line 10. Fill in 30% of the amount of the capital gain distribution on line 10. Do not complete Wisconsin Schedule WD.

Line 11 Other Subtractions

Note Fill in the code number and amount of any of the subtractions described below that apply to you. The code number is printed to the left of the various subtractions. For example, if you are claiming a subtraction for tuition expenses, you would fill in the number 03 in the code number space ____ , and fill in the amount of your subtraction for tuition expenses on the line next to the code number space. Also, fill in the total of all your subtractions on line 11.

Line 11 of Form 1 has space to fill in five subtractions from income. If you have more than five subtractions, fill in the code numbers and amounts for four of the subtractions. List the code numbers and amounts of all remaining subtractions on a separate schedule. In the fifth entry space by line 11, fill in code number 99 and the total amount of the remaining subtractions. Enclose the schedule listing the remaining subtractions with your Form 1.

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

Code 01

Medical Care Insurance You may be able to subtract all or a portion of the cost of your medical care insurance.

"Medical care insurance" means a medical care insurance policy that covers you, your spouse, and dependents and provides surgical, medical, hospital, major medical, or other health service coverage (including dental insurance). If you are receiving social security benefits, the amount paid for medical care insurance includes the amount deducted from your monthly benefit for Medicare insurance (for example, Parts B and D). It does not include premiums for:

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

Line 11 Other Subtractions – continued

Medical Care Insurance – continued

Note **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. Premiums that are deducted pre-tax are not included in box 1 of your Form W-2.

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

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

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

If you are self-employed, complete Worksheet 1. (**Note** If you are self-employed and deducted 100% of your medical care insurance cost on line 29 of your federal Form 1040 as a self-employed health insurance deduction, do not complete Worksheet 1 or 2. No additional deduction is allowed.)

Medical Care Insurance – Worksheet 1 – Self-Employed Persons

1. Amount you paid for medical care insurance in 2015 while you were self-employed . . . . . 1. _____
2. Self-employed health insurance deduction from line 29 of federal Form 1040* 2. _____
3. Amount of medical care insurance deducted on federal Schedule C or F for your employee spouse . . . . . 3. _____
4. Amount of premium tax credit allowed on your 2015 federal return (line 69 of Form 1040 or line 45 of Form 1040A) . . . . . 4. _____
5. Add lines 2, 3, and 4 . . . . . 5. _____
6. Subtract line 5 from line 1 . . . . . 6. _____
7. Amount of advance premium tax credit you were required to repay (line 46 of Form 1040 or line 29 of Form 1040A) . . . . . 7. _____
8. Add lines 6 and 7 . . . . . 8. _____
9. Net earnings from a trade or business** . . . . . 9. _____
10. Fill in the smaller of line 8 or 9 here and on line 11 of Form 1. This is your subtraction for medical care insurance . . . . . 10. _____

* Do not include any amounts deducted for long-term care insurance.

** Net earnings from a trade or business means income from self-employment, including ordinary income from a trade or business as reported on Form 4797, line 18b, and less the deductible part of self-employment tax. The total earnings from a trade or business of both spouses are included. Do not include losses from a trade or business.

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

Medical Care Insurance – Worksheet 2 – Others

1. Amount you paid in 2015 for medical care insurance . . . . . 1. _____
2. Amount of premium tax credit allowed on your 2015 federal return (line 69 of Form 1040 or line 45 of Form 1040A) . . . . . 2. _____
3. Subtract line 2 from line 1 . . . . . 3. _____
4. Amount of advance premium tax credit you were required to repay (line 46 of Form 1040 or line 29 of Form 1040A) . . . . . 4. _____
5. Add line 3 and line 4 . . . . . 5. _____
6. Fill in the amount from line 5 of Form 1 <u>less</u> the amounts on lines 6 - 10 and <u>less</u> all amounts that will be included on line 11 without considering the subtraction for medical care insurance . . . . . 6. _____
7. Fill in the smaller of line 5 or 6. This is your subtraction for medical care insurance . . . . . 7. _____

Line 11 Other Subtractions – continued

Code 02

Long-Term Care Insurance If you paid long-term care insurance costs during 2015, you may be able to subtract all or a portion of the cost of a long-term care insurance policy which covers you or your spouse.

"Long-term care insurance policy" means a disability insurance policy or certificate advertised, marketed, offered, or designed primarily to provide coverage for care that is provided in your home or in an institutional or community-based setting. The care must be convalescent or custodial care or care for a chronic condition or terminal illness.

"Long-term care insurance policy" does not include a medicare supplement policy or medicare replacement policy or a continuing care contract. "Continuing care contract" means a contract which provides nursing services, medical services, or personal care services, in addition to food, shelter, and laundry services, for the duration of a person's life or for a term in excess of one year, conditioned upon any of the following payments:

- An entrance fee in excess of $10,000.
- Providing for the transfer of at least $10,000 (if the amount is expressed in dollars) or 50% of the person's estate (if the amount is expressed as a percentage of the person's estate) to the service provider upon the person's death.

Do not include premiums for long-term care insurance if you elected to pay those premiums with tax-free distributions from a retirement plan. In this case, the premiums would have been made directly to the insurance provider by the retirement plan.

If you paid long-term care insurance costs during 2015 for a policy which covers you or your spouse, complete the worksheet below to determine your subtraction.

Worksheet – Long-Term Care Insurance

1. Amount you paid for long-term care insurance in 2015 . . . . . 1. _____
2. Portion of long-term care insurance cost included as a self-employed health insurance deduction on line 29 of federal Form 1040 . . . . . 2. _____
3. Portion of long-term care insurance cost deducted on federal Schedule C or F for your employee spouse . . . . . 3. _____
4. Add lines 2 and 3 . . . . . 4. _____
5. Subtract line 4 from line 1 . . . . . 5. _____
6. Fill in the amount from line 5 of Form 1 less the amounts on lines 6 - 10 and less all amounts that will be included on line 11 without considering the subtraction for long-term care insurance . . . 6. _____
7. Fill in the smaller of line 5 or 6. This is your subtraction for long-term care insurance . . . . . 7. _____

Code 03

Tuition and Fee Expenses You may be able to claim a subtraction for up to $6,943 (per student) of the amount you paid during 2015 for tuition and mandatory student fees for you, your spouse (if married filing a joint return), and children whom you claim as dependents on your federal income tax return.

CAUTION If you claimed a tuition and fees deduction on your federal return, be sure you have completed Wisconsin Schedule I.

The tuition and mandatory student fees must have been paid during 2015 to attend any of the following:

- Classes in Wisconsin at a school which qualifies as a university, college, or technical college. A "university, college, or technical college" is any school which has a curriculum leading to a diploma, degree, or occupational or vocational objective.
- Classes in Wisconsin at other post-secondary (post-high school) schools that have been approved by the Wisconsin Educational Approval Board.
- Classes in Minnesota at a public vocational school or public institution of higher education in Minnesota under the Minnesota–Wisconsin tuition reciprocity agreement.
- Classes outside Wisconsin provided the tuition is paid to a university, college, or technical college located in Wisconsin.

Line 11 Other Subtractions – continued

Tuition and Fee Expenses – continued

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

Tuition and mandatory student fees paid to a school which fits into one of the four categories listed on page 19 may be subtracted regardless of the type of course taken. For example, tuition paid for craft or recreational courses at a technical college qualifies for the subtraction.

Tuition and mandatory student fees paid to a school which does not fit into any of the four categories may not be claimed as a subtraction. For example, the subtraction does not apply to a fee paid to a retail craft store to attend a session on flower arranging.

Tuition and mandatory student fees paid for correspondence courses or courses received via the Internet or other electronic transmission qualifies for the subtraction as long as the courses are taken in Wisconsin and are presented by a school (located in or outside Wisconsin) which qualifies as a university, college, or technical college, or a school approved by the Wisconsin Educational Approval Board.

CAUTION The subtraction only applies to tuition and mandatory student fees. Amounts paid as separate charges for other items such as room and board, athletic tickets, or other costs may not be subtracted.

You cannot claim a subtraction for tuition and fees paid with certain tax-free funds. For example, you cannot claim a subtraction for tuition paid with tax-free scholarships or Pell grants or for amounts paid or reimbursed to you by your employer. You can subtract tuition and fees paid from loans, gifts, inheritances, and personal savings.

You cannot claim the subtraction if the source of the payment is an amount withdrawn from a Wisconsin state-sponsored college savings program or college tuition and expenses program (for example, Edvest or Tomorrow's Scholar). This limitation applies only if the owner of the account or other person who contributed to the account previously claimed a subtraction for contributions to these programs.

The subtraction is limited if your federal adjusted gross income exceeds certain amounts. Your federal adjusted gross income is the amount on line 1 of Form 1.

Determine your tuition and mandatory student fees subtraction as follows:

Single or Head of Household

- If line 1 of Form 1 is $52,500 or less, you may subtract the amount paid for tuition and mandatory student fees during 2015, but not more than $6,943 per student.* Fill in the amount of your subtraction on line 11.
- If line 1 of Form 1 is more than $52,500 but less than $63,000, use the worksheet on page 21 to figure the amount of your subtraction.
- If line 1 of Form 1 is $63,000 or more, you may not subtract any amount for tuition and fee expenses.

Married Filing Joint Return

- If line 1 of Form 1 is $83,990 or less, you may subtract the amount paid for tuition and mandatory student fees during 2015, but not more than $6,943 per student.* Fill in the amount of your subtraction on line 11.
- If line 1 of Form 1 is more than $83,990 but less than $104,990, use the worksheet on page 21 to figure the amount of your subtraction.
- If line 1 of Form 1 is $104,990 or more, you may not subtract any amount for tuition and fee expenses.

Married Filing Separate Return

- If line 1 of Form 1 is $42,000 or less, you may subtract the amount paid for tuition and mandatory student fees during 2015, but not more than $6,943 per student.* Fill in the amount of your subtraction on line 11.
- If line 1 of Form 1 is more than $42,000 but less than $52,500, use the worksheet on page 21 to figure the amount of your subtraction.
- If line 1 of Form 1 is $52,500 or more, you may not subtract any amount for tuition and fee expenses.

Line 11 Other Subtractions – continued

Tuition and Fee Expenses – continued

Tuition Expense Worksheet

CAUTION Only certain taxpayers are required to complete this worksheet. See the instructions for your filing status.

1. Amount paid for tuition and mandatory student fees in 2015. Do not fill in more than $6,943 per student 1. _____
2. Fill in the amount from line 1 of Form 1 . . . . . 2. _____
3. Fill in $52,500 ($83,990 if married filing joint return or $42,000 if married filing separate return) . . . . . 3. _____
4. Subtract line 3 from line 2 . . . . . 4. _____
5. Divide the amount on line 4 by 10,500 (21,000 if married filing joint return). Fill in decimal amount . . 5. ____._____
6. Multiply line 1 by the decimal amount on line 5 . . . . . 6. _____
7. Subtract line 6 from line 1. This is your subtraction for tuition and fee expense* . . . . . 7. _____

* Your subtraction cannot be more than the amount on line 5 of Form 1 less the amounts on lines 6 - 10 and less all amounts that will be included on line 11 without considering the subtraction for tuition expense.

Code 04

Military and Uniformed Services Retirement Benefits You may subtract retirement payments received from:

(1) The U.S. military retirement system (including payments from the Retired Serviceman's Family Protection Plan or the Survivor Benefit Plan), and

(2) The U.S. government that relate to service with the Coast Guard, the commissioned corps of the National Oceanic and Atmospheric Administration, or the commissioned corps of the Public Health Service.

Your subtraction cannot be more than the amount of such retirement payments that you included in your federal income.

Code 05

Local and State Retirement Benefits You may subtract any payments received from the retirement systems listed below provided:

(1) You were retired from the system before January 1, 1964, or

(2) You were a member of the system as of December 31, 1963, retiring at a later date and payments you receive are from an account established before 1964, or

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

Your subtraction cannot be more than the amount of such payments that you included in your federal income.

The specific retirement systems are:

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

→ Do not subtract any of the following:

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

CAUTION Your retirement benefits may be subtracted only if they are based on qualified membership in one of the retirement systems listed above. Qualified membership is membership that began before January 1964 as explained above. Any portion of your retirement benefit that is based on membership in other retirement systems (or based on employment that began after December 31, 1963) is taxable and may not be subtracted.

Line 11 Other Subtractions – continued

Local and State Retirement Benefits – continued

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 1960-65. During that time you were a member of the Wisconsin State Teachers Retirement System. From 1966 until retirement, you were employed by a state agency (not as a teacher). You were then a member of the Wisconsin Retirement System. You receive an annuity from the Department of Employee Trust Funds. The annuity is based on employment in both retirement systems. Only the portion of the annuity that is due to the Wisconsin State Teachers Retirement System may be subtracted. You may use the following formula to figure the exempt amount that may be subtracted:

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

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

Code 06

Federal Retirement Benefits You may subtract payments received from a federal retirement system provided:

(1) You were retired from the system before January 1, 1964, or

(2) You were a member of the system as of December 31, 1963, retiring at a later date and payments you receive are from an account established before 1964, or

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

See "**05 Local and State Retirement Benefits**" on page 21 for further information. The limitations and examples that apply to local and state retirement benefits also apply to federal retirement benefits.

A "federal retirement system" is a United States government civilian employee retirement system. Examples of such retirement systems include the Civil Service Retirement System and the Federal Employees' Retirement System. Payments from the federal Thrift Savings Plan do not qualify for the subtraction.

Code 07

Railroad Retirement Benefits, Railroad Unemployment Insurance, and Sickness Benefits Wisconsin does not tax amounts received from the U.S. Railroad Retirement Board. You may subtract railroad retirement benefits included on line 16b of your federal Form 1040 (line 12b of Form 1040A).

Code 08

Adoption Expenses If you adopted a child for whom a final order of adoption was entered by a Wisconsin court during 2015, you may subtract up to $5,000 of the amount you paid for adoption fees, court costs, and legal fees relating to the adoption. You may include amounts paid during 2013, 2014, and 2015. Don't count amounts reimbursed under any adoption assistance program. If you adopt more than one child during the year, you may deduct up to $5,000 of adoption expenses for each child.

Code 09

Recoveries of Federal Itemized Deductions Fill in any amount included as income on your federal tax return that is a recovery of a federal itemized deduction from a prior year for which you did not receive a Wisconsin tax benefit.

Example You claimed an itemized deduction on your 2014 federal tax return for a casualty loss of $2,000. You could not claim the casualty loss for the itemized deduction credit on your 2014 Wisconsin income tax return. During 2015 you received a reimbursement of $1,000 from your insurance company for part of the casualty loss. The $1,000 reimbursement is included on your 2015 federal tax return as a recovery of an amount previously claimed as an itemized deduction. Because you did not claim the casualty loss for the itemized deduction credit for Wisconsin for 2014, the $1,000 is not taxable to Wisconsin for 2015. Fill in the $1,000 recovery on line 11.

Line 11 Other Subtractions – continued

Code 10

Wisconsin Net Operating Loss Carryforward If you had a net operating loss (NOL) in an earlier year to carry forward to 2015, include the allowable amount on line 11. Enclose a statement showing how you figured the amount. Get Publication 120, *Net Operating Losses for Individuals, Estates, and Trusts*, for more details on computing the NOL and the allowable deduction. See page 10 for information on how to get this publication.

Code 11

Native Americans Certain income (for example, wages) earned by a Native American who both lives and works on his or her tribal reservation is not subject to Wisconsin income tax and may be subtracted. See Publication 405, *Wisconsin Taxation of Native Americans,* for more information.

Code 12

Amounts Not Taxable by Wisconsin You may subtract any amounts not taxable by Wisconsin (less related expenses except those expenses which are used to calculate the Wisconsin itemized deduction credit) which have been included as income on your federal tax return or excluded from federal deductions. Enclose an explanation of the subtractions you are including using code 12.

Example Wisconsin doesn't tax certain relocation assistance payments received by persons displaced by condemnation, subject to the conditions in sec. 32.19 of the Wisconsin Statutes.

CAUTION Do not use this subtraction when using a different federal election for Wisconsin and federal tax purposes. Instead, complete a federal return (pro forma return) using the election chosen for Wisconsin or adjust using Schedule I. The federal adjusted gross income from this pro forma return or from Schedule I is entered on line 1 of Form 1. If completing a pro forma federal return, attach the pro forma federal return to your Wisconsin return instead of the return sent to the IRS.

Code 13

Farm Loss Carryover If you were not actively engaged in farming and were subject to farm loss limitations on your 2000-2013 Wisconsin income tax returns, you may be able to claim a subtraction for all or a portion of the farm loss disallowed in those years. Farm losses disallowed as a deduction may be carried forward for 15 years to the extent that the farm losses are not offset against farm income of any year between the loss year and the year for which the carryover is claimed. The amount of carryover that can be subtracted is the lesser of (1) the farm loss carryover or (2) the net profits and net gains from the sale or exchange of capital or business assets in the current year from the same farming business or portion of that business to which the limits on deductible farm losses applied in the loss year.

Example You have a farm loss carryover from 2013 of $30,000. You could not claim a subtraction for any portion of the carryover on your 2014 return. For 2015 you report a net loss of $2,000 on Schedule F and a net gain of $6,000 from the sale of farm equipment on Form 4797. The gain and loss are from the same farming business to which the limitation applied in the loss year. You may subtract $6,000 as a farm loss carryover on line 11.

Code 14

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

New

For amounts rolled over after April 15, 2015, from another state's qualified sec. 529 plan to a Wisconsin account, the subtraction applies to the amount of principal rolled over. It does not apply to any investment earnings in the account.

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

Line 11 Other Subtractions – continued

Code 15

Distributions from Wisconsin State-Sponsored College Tuition Programs If you included earnings from a qualified college tuition program in your federal adjusted gross income, you may subtract that amount if the earnings were from a Wisconsin Edvest tuition unit account and you received a refund because the beneficiary completed the program in which he or she was enrolled and had not used all of the tuition units purchased; or the beneficiary was awarded a scholarship, tuition waiver, or similar subsidy that could not be converted to cash.

Code 16

Disability Income Exclusion If you are retired on permanent and total disability and have included your disability income on line 1 of Form 1, you may be able to subtract up to $5,200 of your disability income. You must meet ALL these tests:

- You did not reach mandatory retirement age before January 1, 2015.
- You were under age 65 on December 31, 2015.
- You were permanently and totally disabled –
  a. when you retired, or
  b. on January 1, 1976, or January 1, 1977, if you retired before January 1, 1977, on disability or under circumstances which entitled you to retire on disability.
- If you were married at the end of 2015, you must file a joint return.
- You did not in any year prior to 1984 choose to treat your disability income as a pension instead of taking the exclusion.
- Your federal adjusted gross income is less than $20,200 ($25,400 if married and both spouses are eligible).

Compute your exclusion on Wisconsin Schedule 2440W, *Disability Income Exclusion*. Enclose Schedule 2440W with your Form 1. See page 10 for information on how to get this schedule.

Code 17

Sale of Business Assets or Assets Used in Farming to a Related Person You may subtract the taxable portion of gain you realize from the sale or disposition to a related person of business assets or assets used in farming if the following conditions apply:

- The related person is your child, grandchild, great-grandchild, parent, brother or sister, nephew or niece, grandparent, great-grandparent, or aunt or uncle. The person may be related to you by blood, marriage, or adoption.
- The asset was held by you for more than 12 months.
- The gain is treated as capital gain for federal tax purposes. Amounts treated as ordinary income do not qualify.

Gain on the sale or disposition of shares in a corporation or trust qualifies only if:

- The number of shareholders or beneficiaries does not exceed 15. Lineal ancestors and descendants and aunts, uncles, and 1st cousins thereof count collectively as one shareholder or beneficiary. This collective authorization may not be used for more than one family in a single corporation or trust.
- The corporation does not have more than two classes of shares.
- All shareholders or beneficiaries, other than any estate, are natural persons.

"Farming" means the cultivation of land or the raising or harvesting of any agricultural or horticultural commodity including the raising, shearing, feeding, caring for, training, and management of animals. Trees (other than trees bearing fruit or nuts) are not treated as an agricultural or horticultural commodity. (Trees may qualify as a business asset.)

"Business assets" are assets used in an activity carried on for a livelihood or in good faith to make a profit. The facts and circumstances of each case determine whether or not an activity is a business. Regularity of activities and transactions and the production of income are important elements. You do not need to actually make a profit to be in a business as long as you have a profit motive. You do need, however, to make ongoing efforts to further the interests of your business.

Line 11 Other Subtractions – continued

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

"Business assets" include assets used in the performance of services by an individual as an employee and assets used in the conduct of a trade or business by an individual who is self-employed.

"Business assets" do not include investment and rental property (for example, stocks, bonds, and residential rental property) unless you are subject to federal self-employment tax on the earnings from the activity. (**Note** Rental property which is a farm or farm equipment may qualify as an asset "used in farming.")

Computing the subtraction You must first complete Wisconsin Schedule WD. The amount of gain that may be subtracted is determined after netting all capital gains and losses on Schedule WD.

- If amounts reported in Parts I and II of Schedule WD consist only of capital gains, your subtraction is equal to 70% of the long-term gain on the sale of a business asset to the related person or 40% of the long-term gain on the sale of a farm asset to the related person.
- If the amount on line 17 or 18 of Schedule WD is a net loss, you may not subtract any amount as gain on the sale of the asset to the related person.
- If the amount on line 18 of Schedule WD is a net gain and (1) the only gain reported on Schedule WD is from the sale of the asset to the related person and (2) a loss is included in line 17 of Schedule WD and/or on line 8 of Schedule WD, your subtraction is equal to the amount on line 27 of Schedule WD.
- If the amount on line 18 of Schedule WD is a net gain and (1) the only long-term gain reported on Schedule WD is from the sale of the asset to the related person, (2) a loss is included in line 17 of Schedule WD, and (3) you show a gain on line 8 of Schedule WD, your subtraction is equal to the amount on line 27 of Schedule WD less the amount on line 8 of Schedule WD.
- If the amount on line 18 of Schedule WD is a net gain and (1) that net gain includes more than one long-term capital gain and (2) a loss is included in line 17 of Schedule WD and/or on line 8 of Schedule WD, complete the worksheet below to compute your subtraction.
- If the amount on line 18 of Schedule WD is a net gain and (1) that net gain includes more than one long-term capital gain, (2) a loss is included in line 17 of Schedule WD, and (3) you show a gain on line 8 of Schedule WD, complete the worksheet below to compute your subtraction.

Worksheet for Gain on Sale of Assets to Related Person

1. Amount from line 19 of Schedule WD . . . . . 1. _____
2. Long-term capital gain on the sale of asset to related person . . . . . 2. _____
3. Total long-term capital gain included in line 17 of Schedule WD . . . . . 3. _____
4. Divide line 2 by line 3. Carry decimal to four places . . . . . 4. ____._____
5. Multiply line 1 by line 4 . . . . . 5. _____
6. If the amount on line 2 is gain from the sale of an asset used in farming, multiply line 5 by .40 (40%) and fill in result. If the amount on line 2 is gain from the sale of a business asset, multiply line 5 by .70 (70%) and fill in result. This is your subtraction for gain on the sale of assets to a related person 6. _____

Code 18

Repayment of Income Previously Taxed If you had to repay during 2015, an amount that you included in your Wisconsin income in an earlier year, you may be able to subtract the amount repaid. A subtraction may be claimed only for repayments that are allowed as a miscellaneous itemized deduction on your federal Schedule A.

If you did not itemize deductions for federal tax purposes, use the amounts that would be deductible if you had itemized deductions. To determine the amounts to use, complete a federal Schedule A. Write "Wisconsin" at the top of this Schedule A and enclose it with your Form 1.

CAUTION Only amounts previously included in Wisconsin income may be claimed as a subtraction.

If the amount repaid was over $3,000, you may be able to subtract the repayment as described above ***or*** take a tax credit. See the line 44 instructions.

Line 11 Other Subtractions – continued

Code 19

Human Organ Donation If you, your spouse, or a person who is claimed as a dependent on your federal income tax return donates one or more of their human organs to another person for human organ transplantation, you may subtract up to $10,000 of unreimbursed expenses related to the organ donation. "Human organ" means all or part of a liver, pancreas, kidney, intestine, lung, or bone marrow. The subtraction may be claimed only in the taxable year in which the transplantation occurs. The subtraction may be claimed only once. Up to $10,000 of the following unreimbursed expenses may be claimed:

- Travel expenses
- Lodging expenses
- Lost wages

Code 20

Reserve or National Guard Members If you were a member of the Reserves or National Guard and served on active duty, you may subtract any military pay that is included on your W-2 and was:

- Received from the federal government,
- Received after being called into active federal service or into special state service authorized by the federal Department of Defense, and
- Paid for the time during which you were on active duty.

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

Code 21

Expenses Paid to Related Entities Were you required to make an addition modification for interest, rental expenses, intangible expenses, or management fees paid to a related entity? If yes, see Schedule RT to find out if you qualify for a subtraction. Although you must meet one of the conditions in Schedule RT, Part II to qualify for a subtraction, you do not need to enclose Schedule RT with your return unless your total expenses paid, accrued, or incurred to related entities are $100,000 or more. If enclosing Schedule RT, also fill in "16" in the Special Conditions box on page 1 of Form 1.

Code 22

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

Code 23

Legislator's Per Diem If you were a Wisconsin legislator, you may subtract the amount of per diem reimbursement that is included as wages on your federal Form 1040. This generally applies to a legislator with a residence 50 miles or less from the state capitol.

Code 24

Code 24 intentionally left blank.

Code 25

Interest, Rental Payments, Intangible Expenses, and Management Fees Reported as Income by a Related Entity Did you report income from interest, rental payments, intangible expenses, or management fees made by a related entity that was not able to claim a deduction for such payments? If yes, you may claim a subtraction for the amount that the related entity was not able to deduct. This would be the amount the related entity claimed as an addition for such expenses (see instructions for line 4, Item 06) less the amount allowed as a subtraction (see instructions for line 11, Item 21).

Line 11 Other Subtractions – continued

Code 26

Retirement Income Exclusion You (and/or your spouse if married filing a joint return) may subtract up to $5,000 of certain retirement income if:

- You (or your spouse if married filing a joint return) were 65 years of age or older on December 31, 2015, and
- Your federal adjusted gross income (line 1 of Form 1) is less than $15,000 ($30,000 if married filing a joint return). If married filing a separate return, the sum of both spouses' federal adjusted gross incomes must be less than $30,000.

If you meet these qualifications, complete the Retirement Income Exclusion Worksheet below to determine the amount of your subtraction. Fill in the amount from line 6 of the worksheet on line 11 of Form 1 with code number 26. If married filing a joint return, add the amounts in Col. A and Col. B and fill in the total on line 11 of Form 1.

Retirement Income Exclusion Worksheet

(Keep for your records)

If married filing a joint return, fill in each spouse's information separately.		(A) Yourself	(B) Your Spouse
1. Taxable IRA distributions from line 15b of your federal Form 1040 or line 11b of Form 1040A	1.		
2. Taxable pension and annuity income from a qualified retirement plan included in line 16b of federal Form 1040 or line 12b of Form 1040A	2.		
3. Add lines 1 and 2	3.		
4. Nontaxable retirement benefits (This is the total amount subtracted on line 11 for retirement benefits using codes 04, 05, 06, and 07)	4.		
5. Subtract line 4 from line 3	5.		
6. Complete line 6 as follows. This is your subtraction for retirement income. • If you were 65 years of age or older on December 31, 2015, fill in on line 6, Col (A), the smaller of line 5, Col. (A) or $5,000. Fill in 0 (zero) if you were not age 65 or older. • If married filing a joint return and your spouse was 65 years of age or older on December 31, 2015, fill in on line 6, Col. (B), the smaller of line 5, Col. (B) or $5,000. Fill in 0 (zero) if your spouse was not age 65 or older	6.		

Code 27

Sales of Certain Insurance Policies To the extent included in federal adjusted gross income, the original policy holder or original certificate holder who has a catastrophic or life-threatening illness or condition may fill in the amount of income received from the sale of a life insurance policy or certificate, or the sale of the death benefit under a life insurance policy or certificate, under a life settlement contract. "Catastrophic or life-threatening illness or condition" includes AIDS and HIV infection.

Code 28

Child and Dependent Care Expenses Do you qualify for the federal credit for child and dependent care expenses for 2015? If yes, you may qualify to claim the Wisconsin subtraction for child and dependent care expenses. If married, you must file a joint return unless (1) you lived apart from your spouse during the last six months of 2015, (2) the qualifying person lived in your home more than half of 2015, and (3) you provided over half the cost of keeping up your home.

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

Code 29

Combat Zone Related Death If you are filing a return for an individual who was on active duty in the U.S. armed forces and who died in 2015 while on active duty and the death occurred while he or she was serving in a combat zone or as a result of wounds, disease, or injury incurred while serving in the combat zone, you may subtract all income received by the individual during the year of death. Attach the certification made by the Department of Defense, DD Form 1300, *Report of Casualty*, to the return. (**Note** For persons who died in 2015 as a result of service in a combat zone, the income subtraction also applies for 2014 if the service member did not previously file a 2014 income tax return.)

Line 11 Other Subtractions – continued

Code 30

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

Code 31

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

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

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

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

Note If the total Wisconsin adjusted basis was less than the total federal adjusted basis, see the instructions for line 4, Item 18, *Difference in Federal and Wisconsin Basis of Depreciated or Amortized Assets,* for an addition required to adjust for this difference.

Additions To or Subtractions From Income

The following items may be either an addition to or a subtraction from federal adjusted gross income, depending on your situation. Fill in the code number and amount of any additions that apply to you on line 4. Fill in the code number and amount of any subtractions that apply to you on line 11.

Code 51

Tax-Option (S) Corporation Adjustments Fill in any of the following adjustments that apply to you:

(1) If you were a shareholder of a tax-option (S) corporation which is required to file a Wisconsin franchise or income tax return, you will receive a Wisconsin Schedule 5K-1 from the tax-option (S) corporation informing you of any adjustments to be made for Wisconsin tax purposes.

(2) If you are a shareholder of a federal S corporation that elects not to be treated as a Wisconsin tax-option (S) corporation, you must reverse all items of S corporation income, loss, or deduction included on your federal return and then add your pro rata share of any distributions made by the corporation of earnings and profits. (**CAUTION** Do not reverse any item of S corporation income or loss reported on federal Schedule D. These items have already been removed from Wisconsin income when you completed Wisconsin Schedule WD.)

(3) Instead of using tax-option (S) corporation items deductible on federal Schedule A to compute the Wisconsin itemized deduction credit, you may elect to treat these items as subtraction modifications. Your subtraction is limited to the amount actually deductible for federal purposes. This includes any limitation when federal itemized deductions are reduced due to federal adjusted gross income limits.

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

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

Code 52

Your Share of Partnership, Limited Liability Company, Trust, or Estate Adjustments If you were a member of a partnership or limited liability company (LLC) treated as a partnership, or you received income from an estate or trust, you will receive a statement from the partnership, LLC, trust, or estate notifying you of any additions or subtractions which you should make on your return. Fill in the amount of any such additions on line 4 and any subtractions on line 11.

Code 53

Differences in Federal and Wisconsin Basis of Assets Additions or subtractions may be necessary if there is a difference between the federal basis and the Wisconsin basis of your property. Additions or subtractions are necessary if:

(1) You acquired property in a taxable year beginning after December 31, 2013, which may be depreciated or amortized (such as buildings and leaseholds), and the federal basis was greater or less than the Wisconsin basis at the time you acquired the property.

(2) You sold (or otherwise disposed of) property which may not be depreciated or amortized (such as land, stocks, and bonds) in a taxable transaction, and your basis in the assets was greater or less for federal purposes than for Wisconsin.

(3) You sold (or otherwise disposed of) property where the federal basis is greater than the Wisconsin basis due to a previous gain on the sale of an asset being deferred because gain was invested in a "qualified new business venture" or a "qualified Wisconsin business."

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

Exception Do not use Code 53 for the following situations.

- If the difference in basis is due to the difference in the federal and Wisconsin definition of the Internal Revenue Code (for example, Wisconsin did not allow bonus depreciation for tax year 2014), use Schedule I to adjust for the difference in depreciation for each year there is a difference in depreciation due to the difference in basis.
- If the difference in basis is due to using a different federal election for Wisconsin, (for example, electing to claim a different amount of sec. 179 expense), use Schedule I to adjust for the difference in depreciation as a result of the difference in federal and Wisconsin basis, or submit a pro forma federal return based on the election chosen for Wisconsin.

Code 54

Differences in Federal and Wisconsin Basis of Partnership Interest An addition or subtraction may be necessary if you sold your interest in a partnership and any increases or decreases were made to the federal basis of your partnership interest in taxable years prior to 1975, which resulted from partnership business or property located outside Wisconsin. (Prior to 1975, Wisconsin did not tax income from business or property located outside Wisconsin.) Compute any addition or subtraction due to a difference in basis on Wisconsin Schedule T.

Code 55

Differences in Federal and Wisconsin Reporting of Marital Property (Community) Income If you are married filing a separate return or married filing as head of household or if you obtained a decree of divorce or separate maintenance during 2015, you may have to report a different amount of income on your Wisconsin Form 1 than on your federal Form 1040. Fill in on line 4 any additional amount which is taxable to you rather than your spouse because of any difference in federal and state reporting of marital property (community) income. Fill in on line 11 any amount which is taxable to your spouse rather than to you because of any difference in federal and state reporting of marital property (community) income. For further information, get Publication 109, *Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 2015*. See page 10 for information on how to get this publication.

Line 15 Standard Deduction

Most people can find their standard deduction by using the Standard Deduction Table on page 55. Use the amount on line 14 to find the standard deduction for your filing status. **But**, do *not* use the table if any one of the following applies:

- You (or your spouse if filing a joint return) can be claimed as a dependent on another person's (for example, parent's) income tax return. Use the Standard Deduction Worksheet for Dependents to figure your standard deduction.
- You are filing a short period income tax return or are filing federal Form 4563 to claim an exclusion of income from sources within U.S. possessions. You are not allowed any amount of standard deduction. Fill in 0 on line 15.

Standard Deduction Worksheet for Dependents

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

* ***Earned income*** *includes wages, salaries, tips, professional fees, and any other compensation received for personal services you performed. It does not include scholarship or fellowship income that is not reported on a W-2.*

Line 17 Exemptions

Complete lines 17a and 17b. Fill in the number of exemptions on the lines provided. Multiply that number by the amount indicated ($700 or $250), and fill in the result on line a or b, as appropriate. Add lines a and b and fill in on line 17c.

Line 17a

If you filed:

– Federal Form 1040 or 1040A, your number of exemptions is found on line 6d of your federal return.

– Federal Form 1040EZ, your number of exemptions is:

0 – If you are single and you checked the "You" box on line 5 of your federal return, or if you are married filing jointly and you checked both the "You" and "Spouse" boxes on your federal return.

1 – If you are single and did not check the "You" box on line 5 of your federal return, or if you are married filing jointly and you checked only one box (either "You" or "Spouse") on your federal return.

2 – If you are married filing jointly and did not check either box on line 5 of your federal return.

Line 17b

If you or your spouse were 65 or older on December 31, 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 17b for you and/or your spouse only if you and/or your spouse are 65 years of age or older and are allowed the $700 exemption on line 17a.

Line 19 Tax

Use the amount on line 18 to find your tax in the Tax Table on pages 48-53. Find your income-level bracket and read across to the column showing your filing status to find your tax. Be sure you use the correct column in the Tax Table for your filing status. Fill in your tax on line 19.

EXCEPTION If line 18 is $100,000 or more, use the Tax Computation Worksheet on page 54 to compute your tax.

Line 20 Itemized Deduction Credit

If the total of certain federal itemized deductions exceeds your Wisconsin standard deduction, you may be able to claim the itemized deduction credit.

Line 20 Itemized Deduction Credit – continued

Complete Schedule 1 on page 4 of Form 1 to see if you can claim the credit. Schedule 1 lists the specific deductions to use from federal Schedule A (see EXCEPTIONS below).

Note When completing Schedule 1, if your federal itemized deductions were limited due to income level, use the allowable deductions after the limitation is applied. See the worksheet on this page for computing the limited itemized deductions.

If you did not itemize deductions for federal tax purposes, use the amounts which would be deductible if you had itemized deductions. To determine the amounts to use, complete a federal Schedule A. Write "Wisconsin" at the top of this Schedule A and enclose it with your Form 1.

EXCEPTIONS Even though Schedule 1 has entry lines for medical expenses, interest paid, gifts to charity, and casualty losses, not all of the amounts of these items that are deducted on federal Schedule A can be used for the itemized deduction credit. The following describes the portion of these items that may not be used to compute the itemized deduction credit.

- Medical expenses – the amount of medical care insurance and long-term care insurance claimed as a subtraction on line 11.

Worksheet for Limited Itemized Deductions

(**Note**: If you are filing Wisconsin Schedule I, the federal limitation is based on the federal adjusted gross income under the provisions of the Internal Revenue Code that are in effect for Wisconsin.)

1. Amount from line 3 of the federal Itemized Deductions Worksheet . . . . . 1. _____
2. Amount from line 9 of the federal Itemized Deductions Worksheet . . . . . 2. _____
3. Subtract line 2 from line 1 . . . . . 3. _____
4. Divide line 3 by line 1. Carry the decimal to 4 places . . . . . 4. ___ . _____

Interest Expense Limitations

5. Fill in the total of lines 10-12 of federal Schedule A, but do not include interest paid to purchase a second home located outside Wisconsin or a residence that is a boat* . . . . . 5. _____
6. Multiply line 5 by the decimal amount on line 4 . . . . . 6. _____
7. Fill in the amount of investment interest from line 14 of federal Schedule A, but do not include interest paid to purchase or hold U.S. government securities* . . . . . 7. _____
8. Add lines 6 and 7. Fill in here and on line 2 of the Wisconsin itemized deduction credit schedule . . . . . 8. _____

* Do not include federal interest passed through from a tax-option (S) corporation that was claimed as a subtraction from income.

Gifts to Charity Limitation

9. Amount from line 19 of federal Schedule A** Do not include gifts to charity passed through from a tax-option (S) corporation that were claimed as a subtraction from income . . . . . 9. _____
10. Multiply line 9 by the decimal on line 4. Fill in here and on line 3 of the Wisconsin itemized deduction credit schedule . 10. _____

** Use the amount of gifts to charity that would be allowed on Schedule A under the Internal Revenue Code in effect for Wisconsin. See Part B of Wisconsin Schedule I.

- Interest – paid to purchase a second home located outside Wisconsin.
  - paid to purchase a residence which is a boat.
  - paid to purchase or hold U.S. government securities.
  - mortgage insurance premiums treated as interest.
- Contributions and interest allocated to you by a tax-option (S) corporation if you treated the amount as a subtraction on line 11.
- All casualty and theft losses except casualty losses that are directly related to a federally-declared disaster.

Line 21 Armed Forces Member Credit

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

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

→ You may *not* claim the armed forces member credit if you were on active duty as a member of the Reserves or National Guard and you excluded certain military pay from your income. See Item 20 on page 26 of the instructions for information on the exclusion.

Line 21 Armed Forces Member Credit – continued

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

Line 22 Renter's and Homeowner's School Property Tax Credit

You may claim a credit if you paid rent during 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 homestead credit on line 45.

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

Special Cases

If You Paid Both Property Taxes and Rent You may claim both the renter's credit and the homeowner's credit. The total combined credit claimed on lines 22a and 22b may not be more than $300 ($150 if married filing a separate return or married filing as head of household).

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

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

Persons Who Jointly Own a Home or Share Rented Living Quarters When two or more persons (other than a married couple) jointly own a home or share rented living quarters, each may claim a credit. However, the property taxes and rent paid must be divided among the owners or occupants. See the instructions for lines 22a and 22b.

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

Step 1 Rent Paid in 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. Do not include rent that you may claim as a business expense. Do not include rent paid for housing that is exempt from property taxes, for example, rent for a university dorm, nonprofit senior housing, or public housing. (Property owned by a public housing authority is considered tax-exempt unless that authority makes payments in place of property taxes to the city or town in which it is located. If you live in public housing, you may wish to ask your manager about this.)

If the rent you paid included food, housekeeping, medical, or other services, reduce the amount filled in for rent paid in 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 which 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 on page 33 to figure your credit. If heat was included in your rent, use Column 1 of the table. If heat was not included, use Column 2. Fill in your credit on line 22a.

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

Renter's Worksheet

(Complete only if Exception described above applies)

1. Credit for rent with heat included (from Column 1 of Table on page 33) . . . . . 1. _____
2. Credit for rent where heat not included (from Column 2 of Table on page 33) . . . . . 2. _____
3. Add lines 1 and 2. Fill in on line 22a of Form 1* . . . . . 3. _____

* Do not fill in more than $300 ($150 if married filing a separate return or married filing as head of household).

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

Renter's School Property Tax Credit Table*

If Rent Paid is: At Least	But Less Than	Your Line 22a Credit is: Col. 1 Heat Included in Rent	Col. 2 Heat Not Included in Rent	If Rent Paid is: At Least	But Less Than	Your Line 22a Credit is: Col. 1 Heat Included in Rent	Col. 2 Heat Not Included in Rent	If Rent Paid is: At Least	But Less Than	Your Line 22a Credit is: Col. 1 Heat Included in Rent	Col. 2 Heat Not Included in Rent	If Rent Paid is: At Least	But Less Than	Your Line 22a Credit is: Col. 1 Heat Included in Rent	Col. 2 Heat Not Included in Rent
$ 1	$ 100	$ 1	$ 2	$ 3,500	$ 3,600	$ 85	$ 107	$ 7,000	$ 7,100	$ 169	$ 212	$ 10,500	$ 10,600	$ 253	$ 300
100	200	4	5	3,600	3,700	88	110	7,100	7,200	172	215	10,600	10,700	256	300
200	300	6	8	3,700	3,800	90	113	7,200	7,300	174	218	10,700	10,800	258	300
300	400	8	11	3,800	3,900	92	116	7,300	7,400	176	221	10,800	10,900	260	300
400	500	11	14	3,900	4,000	95	119	7,400	7,500	179	224	10,900	11,000	263	300
500	600	13	17	4,000	4,100	97	122	7,500	7,600	181	227	11,000	11,100	265	300
600	700	16	20	4,100	4,200	100	125	7,600	7,700	184	230	11,100	11,200	268	300
700	800	18	23	4,200	4,300	102	128	7,700	7,800	186	233	11,200	11,300	270	300
800	900	20	26	4,300	4,400	104	131	7,800	7,900	188	236	11,300	11,400	272	300
900	1,000	23	29	4,400	4,500	107	134	7,900	8,000	191	239	11,400	11,500	275	300
								8,000	8,100	193	242				
1,000	1,100	25	32	4,500	4,600	109	137					11,500	11,600	277	300
1,100	1,200	28	35	4,600	4,700	112	140	8,100	8,200	196	245	11,600	11,700	280	300
1,200	1,300	30	38	4,700	4,800	114	143	8,200	8,300	198	248	11,700	11,800	282	300
1,300	1,400	32	41	4,800	4,900	116	146	8,300	8,400	200	251	11,800	11,900	284	300
1,400	1,500	35	44	4,900	5,000	119	149	8,400	8,500	203	254	11,900	12,000	287	300
1,500	1,600	37	47	5,000	5,100	121	152	8,500	8,600	205	257	12,000	12,100	289	300
1,600	1,700	40	50	5,100	5,200	124	155	8,600	8,700	208	260	12,100	12,200	292	300
1,700	1,800	42	53	5,200	5,300	126	158	8,700	8,800	210	263	12,200	12,300	294	300
1,800	1,900	44	56	5,300	5,400	128	161	8,800	8,900	212	266	12,300	12,400	296	300
1,900	2,000	47	59	5,400	5,500	131	164	8,900	9,000	215	269	12,400	12,500	299	300
2,000	2,100	49	62	5,500	5,600	133	167	9,000	9,100	217	272	12,500	or more	300	300
2,100	2,200	52	65	5,600	5,700	136	170	9,100	9,200	220	275				
2,200	2,300	54	68	5,700	5,800	138	173	9,200	9,300	222	278				
2,300	2,400	56	71	5,800	5,900	140	176	9,300	9,400	224	281				
2,400	2,500	59	74	5,900	6,000	143	179	9,400	9,500	227	284				
2,500	2,600	61	77	6,000	6,100	145	182	9,500	9,600	229	287				
2,600	2,700	64	80	6,100	6,200	148	185	9,600	9,700	232	290				
2,700	2,800	66	83	6,200	6,300	150	188	9,700	9,800	234	293				
2,800	2,900	68	86	6,300	6,400	152	191	9,800	9,900	236	296				
2,900	3,000	71	89	6,400	6,500	155	194	9,900	10,000	239	299				
3,000	3,100	73	92	6,500	6,600	157	197	10,000	10,100	241	300				
3,100	3,200	76	95	6,600	6,700	160	200	10,100	10,200	244	300				
3,200	3,300	78	98	6,700	6,800	162	203	10,200	10,300	246	300				
3,300	3,400	80	101	6,800	6,900	164	206	10,300	10,400	248	300				
3,400	3,500	83	104	6,900	7,000	167	209	10,400	10,500	251	300				

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

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

Step 1 Property Taxes Paid on Home in 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 that you can claim as a business expense (for example, farm taxes or rental property taxes).
- Property taxes paid on property that is not your primary residence (such as a cottage or vacant land).
- Property taxes that you paid in any year other than 2015.

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

Property taxes are further limited as follows:

a. 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.

b. 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 22a.)

c. If you, or you and your spouse, owned a home jointly with one or more other persons, you may only use that portion of the property taxes that reflects your percentage of ownership. For example, if you and another person (other than your spouse) jointly owned a home on which taxes of $1,500 were paid, each of you would claim a credit based on $750 of taxes.

CAUTION Property taxes paid during 2015 must be reduced by any amounts received as a refund of such taxes. For example, a taxpayer claimed farmland preservation credit on Schedule FC (which is considered a refund of property taxes) on his or her 2014 Wisconsin return. The taxpayer received a farmland preservation credit in 2015 of $600 that was based on 2014 property taxes accrued of $6,000. The 2014 property taxes were paid in 2015 and 10% of such taxes were allocable to the personal residence and 90% to the farm property. Thus, for tax purposes, property taxes paid on the entire property during 2015 are $5,400 ($6,000 less $600 farmland preservation credit). Of this amount, $540 (10% of $5,400) is used to compute the 2015 school property tax credit.

Step 2 Use the Homeowner's School Property Tax Credit Table below to figure your credit. Fill in the amount of your credit on line 22b.

CAUTION If you are also claiming the renter's credit on line 22a, the total of your renter's and homeowner's credits can't be more than $300 ($150 if married filing a separate return or married filing as head of household).

Homeowner's School Property Tax Credit Table*

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

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

Line 23 Working Families Tax Credit

If you are married filing a separate return and your income on line 14 of Form 1 is less than $10,000, you may claim the working families tax credit.

Exception You may not claim the working families tax credit if you may be claimed as a dependent on another person's (for example, your parent's) income tax return.

- If the amount on line 14 of Form 1 is $9,000 or less, your working families tax credit is equal to your tax. Fill in the amount from line 19 of Form 1 on line 23.
- If the amount on line 14 of Form 1 is more than $9,000 but less than $10,000, use the worksheet at right to compute your working families tax credit.
- If the amount on line 14 of Form 1 is $10,000 or more, leave line 23 blank. You do not qualify for the credit.

Working Families Tax Credit Worksheet

Do **not** complete this worksheet if:

- Line 14 of your Form 1 is $9,000 or less.
- Line 14 of your Form 1 is $10,000 or more.
- You may be claimed as a dependent on another person's return.

1. Amount from line 19 of Form 1 . . . . . 1._____
2. Total credits from lines 20 through 22 of Form 1 plus the total of the first five credits listed in the line 24 instructions . . . . 2._____
3. Subtract line 2 from line 1. If the result is zero or less, stop here. You do not qualify for the credit . . . . . 3._____
4. Fill in $10,000 . . . . . 4. _____
5. Fill in amount from line 14 of Form 1. . . . . 5. _____
6. Subtract line 5 from line 4 . . . . . 6. _____
7. Divide line 6 by one thousand (1,000). Fill in decimal amount . . . . . 7.___._____
8. Multiply line 3 by line 7. This is your working families tax credit. Fill in this amount on line 23 of Form 1 . . . . . 8._____

Line 24 Certain Nonrefundable Credits

If you are claiming any of the credits listed below, you must complete Schedule CR.

→ Enclose Schedule CR, along with the appropriate schedule for the credit(s) you are claiming with Form 1. Enclose Schedule CF for each credit for which you claim a carryforward of unused credit. Fill in the amount from line 11 of Schedule CR on line 24. See page 10 for information on obtaining Schedule CR.

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

Line 27 Alternative Minimum Tax

You may owe Wisconsin alternative minimum tax if you benefit from certain deductions, credits, and the special tax treatment of some kinds of income. This tax is figured on Schedule MT. Use the worksheet on page 36 to see if you must complete Schedule MT.

If line 10 of the worksheet is more than the amount on Form 1, line 26, fill in Schedule MT to see if you owe the alternative minimum tax. If line 10 is equal to or less than the amount on Form 1, line 26, do not fill in Schedule MT.

Line 27 Alternative Minimum Tax – continued

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

Adjustment and Tax Preference Items

1. Accelerated depreciation.
2. Amortization of pollution control facilities or depletion.
3. Stock received by exercising an incentive stock option and you did not dispose of the stock in the same year.
4. Intangible drilling, circulation, research, experimental, or mining costs.
5. Income or (loss) from tax shelter farm activities or passive activities.
6. Income from long-term contracts not figured using the percentage of completion method.
7. Interest paid on a home mortgage *not* used to buy, build, or substantially improve your home.
8. Investment interest expense reported on Form 4952.
9. Wisconsin net operating loss deduction.
10. Alternative minimum tax adjustments from an estate, trust, tax-option (S) corporation, partnership, or a cooperative.

Worksheet To See If You Should Fill in Schedule MT

Caution If you are married filing separately and line 3 of this worksheet is more than $165,000, you should fill in Schedule MT.

1. Fill in the amount from Form 1, line 14 . . . . . 1. _____
2. Fill in the total of all adjustments and preference items that apply to you . . . . . 2. _____
3. Add lines 1 and 2 . . . . . 3. _____
4. Fill in $45,000 ($22,500 if married filing separately; $33,750 if single or head of household) . . . . . 4. _____
5. Subtract line 4 from line 3. If zero or less, **stop here**; you don't need to fill in Schedule MT . . . . . 5. _____
6. Fill in $150,000 ($75,000 if married filing separately; $112,500 if single or head of household) . . . . . 6. _____
7. Subtract line 6 from line 3. If zero or less, fill in -0- here and on line 8 and go to line 9 . . . 7. _____
8. Multiply line 7 by 25% (.25) and fill in the result but **do not** fill in more than line 4 above. . . . 8. _____
9. Add lines 5 and 8 . . . . . 9. _____
10. Multiply line 9 by 6.5% (.065) . . . . . 10. _____

Line 29 Married Couple Credit

You can claim the married couple credit if:

- You are married filing a joint return, and
- Both you and your spouse have qualified earned income, and
- You do not file federal Form 2555 or Form 2555EZ to claim an exclusion of foreign earned income or Form 4563 to claim an exclusion of income from sources in U.S. possessions.

To figure the credit, fill in Schedule 2 on page 4 of Form 1. Figure earned income separately for yourself and your spouse on lines 1 through 3 in Columns (A) and (B) of Schedule 2.

"Earned income" includes *taxable* wages, salaries, tips, scholarships or fellowships (only amounts reported on a W-2), other employee compensation, disability income treated as wages, and net earnings from self-employment.

Example You are a member of the National Guard and were called to active duty. You claimed a subtraction on line 11 of Form 1 for the amount of military pay you received for the time during which you were on active duty. Because this military pay is not taxable to Wisconsin, it cannot be used when computing the married couple credit.

"Earned income" does not include other income such as interest, dividends, IRA distributions, deferred compensation (even though it may be reported on a W-2), unemployment compensation, rental income, social security, pensions, annuities, or income that is not taxable to Wisconsin. Do not consider marital property law, marital property agreements, or unilateral statements in figuring each spouse's earned income.

The credit is based on qualified earned income. You must figure qualified earned income separately for yourself and your spouse. Figure it on lines 4 and 5 of Schedule 2 by subtracting the total of certain adjustments from earned income. These adjustments (as reported as an adjustment to income on federal Form 1040) are:

- IRA deduction (line 32),
- Self-employed SEP, SIMPLE, and qualified plans (line 28),
- Repayment of supplemental unemployment benefits (included in the total of line 36),
- Certain business expenses of reservists, performing artists, and fee-basis government officials (line 24),
- Contributions to secs. 403(b) and 501(c)(18) pension plans (included in the total on line 36), and
- Disability income exclusion (from line 11 of Wisconsin Form 1).

Line 30 Other Credits – Schedule CR

If you are claiming any of the credits listed below, you must complete Schedule CR.

→ Enclose Schedule CR, along with the appropriate schedule for the credit(s) you are claiming and any required Department of Commerce (DOC) or Wisconsin Economic Development Corporation (WEDC) approval or certification, with Form 1. Enclose Schedule CF for each credit for which you claim a carryforward of unused credit. Fill in the amount from line 35 of Schedule CR on line 30. See page 10 for information on obtaining Schedule CR.

- **Schedule HR – Supplement to Federal Historic Rehabilitation Credit** The supplement to the federal historic rehabilitation credit is available for rehabilitating certified historic structures used for business purposes. Complete Schedule HR.
- **Schedule MA – Manufacturing and Agriculture Credit** The manufacturing and agriculture credit is based on the production gross receipts of a business less certain expenses. Complete Schedule MA-A or MA-M.
- **Schedule HR – State Historic Rehabilitation Credit** An individual who has received certification or approval of a project for rehabilitating a personal residence from the State Historical Society of Wisconsin may be eligible for the credit. Complete Schedule HR.
- **Schedule R – Research Credit** The research credit is available for increasing research activities in Wisconsin. This includes credits related to internal combustion engines and certain energy efficient products. Complete Schedule R.
- **Film Production Services Credit Carryforward – Nonrefundable portion** (Schedule CF)
- **Schedule MS – Manufacturer's Sales Tax Credit** If you had $25,000 or less of unused manufacturer's sales tax credit from 1998 through 2005 and could not use the entire credit on your 2006-2014 returns, complete Schedule MS to determine the amount of carryover credit you may claim for 2015.
- **Schedule MI – Manufacturing Investment Credit** Persons certified by the DOC who had more than $25,000 of unused manufacturer's sales tax credit carryover on January 1, 2006, may be able to claim the manufacturing investment credit. Complete Schedule MI.
- **Dairy and Livestock Farm Investment Credit Carryforward** (Schedule CF).
- **Ethanol and Biodiesel Fuel Pump Credit Carryforward** (Schedule CF).
- **Schedule DC – Development Zones Credit** Special tax credits may be available to persons doing business in Wisconsin development zones. If you qualify for the development zones credit, complete Wisconsin Schedule DC.
- **Schedule DC – Capital Investment Credit** The capital investment credit is available for businesses certified for tax benefits in a development opportunity zone, agricultural development zone, or airport development zone. Complete Part II of Schedule DC.
- **Opportunity Zone Investment Credit Carryforward**
- **Schedule TC – Technology Zone Credit** The technology zone credit may be available for persons doing business in Wisconsin technology zones. If you qualify for the technology zone credit, complete Wisconsin Schedule TC.
- **Schedule ED – Economic Development Tax Credit** The economic development tax credit may be claimed by persons certified by the WEDC and authorized to claim the credit. See Schedule ED.
- **Schedule VC(Part II) – Early Stage Seed Investment Credit** The early stage seed investment credit is based on an investment paid to a fund manager certified by the WEDC that the fund manager invests in a certified business. Complete Schedule VC.
- **Schedule VC(Part I) – Angel Investment Credit** The angel investment credit is available to accredited investors who make a bona fide angel investment in a qualified new business venture that is certified by the WEDC. Complete Schedule VC.
- **Electronic Medical Records Credit Carryforward** (Schedule CF).
- **Internet Equipment Credit Carryforward** (Schedule CF).

Line 31 Credit for Net Tax Paid to Another State

If you paid tax both to Wisconsin and another state on the same income, you may be able to claim a credit for such tax. Read the Schedule OS instructions to determine if you may claim the credit. If you qualify for the credit, complete Schedule OS. Fill in the amount of your credit from Schedule OS on line 31. Be sure to enter in the brackets on line 31 the 2-letter postal abbreviation for the other state to which you paid tax. If you paid tax to more than one other state,

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

fill in the number "99" in the brackets. See Schedule OS for other situations where additional code numbers may be required. Enclose Schedule OS and copies of the other states' returns.

CAUTION Credit cannot be claimed for taxes paid to **Illinois, Indiana, Kentucky, or Michigan** on personal service income (such as wages, salaries, tips, commissions, bonuses, etc.) you received from working in one of those states. Instead, file a return with that state to get a refund of any tax withheld from your wages. Be sure to explain on that state's return that you were a Wisconsin resident when earning the wages in that state. See Publication 121, *Reciprocity*, for more information.

Line 34 Sales and Use Tax Due on Out-of-State Purchases

Did you make any taxable purchases from out-of-state firms in 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 34 if they were stored, used, or consumed in Wisconsin. You must also report sales and use tax on taxable purchases from a retailer located in another country, regardless of whether you were charged any tax for that country or any duty by the U.S. Customs Service.

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

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

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

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

Worksheet for Computing Wisconsin Sales and Use Tax

1. Total purchases subject to Wisconsin sales and use tax (i.e., purchases on which no sales and use tax was charged by the seller) . . . . . $ _____
2. Sales and use tax rate (see rate chart) . . . . . x _____ %
3. Amount of sales and use tax due for 2015 (line 1 multiplied by tax rate on line 2). Round this amount to the nearest dollar and fill in on line 34 of Form 1 . . . . . $ _____

Sales and Use Tax Rate Chart

In all Wisconsin counties except those shown in a through d below, the tax rate was 5.5% for all of 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

New 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, Kewaunee, Manitowoc, Menominee, Outagamie, Sheboygan, Winnebago

Line 35 Donations

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

Line 35a Endangered Resources Donation With your gift, the Endangered Resources Program works to protect and manage native plant and animal species, natural communities, and other natural features. Gifts up to a predetermined amount will be matched by state general purpose revenue. Fill in the amount you want to donate on line 35a.

Line 35 Donations – continued

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

Line 35c Veterans Trust Fund Donation Your donation to the Veterans Trust Fund will be used by the Wisconsin Department of Veterans Affairs for the benefit of veterans or their dependents. Fill in the amount you want to donate on line 35c.

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

Line 35e Military Family Relief Fund The Wisconsin Department of Military Affairs will use donations to the military family relief fund to provide financial aid to eligible members of the immediate family of members of the U.S. armed forces or of the National Guard who are residents of Wisconsin serving on active duty. Fill in the amount you want to donate on line 35e.

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

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

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

Amended return only – Fill in the amount of your donations from your original return. If you did not make a donation on your original return, but now wish to, or if you want to increase your donation, fill in the new amount on the appropriate line(s). If you want to decrease the amount of your donation, you may only fill in a smaller amount if you file an amended return by October 15, 2017, or if your original return was filed after April 18, 2016, within 18 months of the date your return was filed.

Line 36 Penalties on IRAs, Other Retirement Plans, MSAs, Etc.

The Wisconsin penalty on IRAs, retirement plans, medical savings accounts (MSAs), etc., is equal to 33% of the following federal taxes:

- Tax on IRAs, other qualified retirement plans, etc., (line 59 of federal Form 1040). Do not include any amount from line 8 of federal Form 5329.
- Total tax due from lines 4, 17, 25, 33, 41, 49, and 55 of federal Form 5329 (include only if the tax due on this form was paid separately and is not included on line 59 of Form 1040).
- Tax on excess contributions (line 2 of federal Form 5330).
- Tax on prohibited transactions (lines 3a and 3b of federal Form 5330).
- Section 72(m)(5) excess benefits tax (included on line 62 of federal Form 1040).
- Tax on Archer MSA distributions (line 9b of federal Form 8853).
- Tax on health savings account distributions (line 17b of federal Form 8889).

If you were subject to any of the above federal taxes for 2015, fill in the total of such taxes in the space provided on line 36. Multiply the amount filled in by .33 (33%) and fill in the result on line 36.

→ You are not subject to the penalty on payments from certain retirement plans if the payments are exempt from Wisconsin tax. See the instructions for line 11, Items 05, 06, and 26 for information on retirement payments that are exempt from Wisconsin tax and to which the penalty does not apply.

If you were required to file federal Form 5329 or 5330, enclose a copy of your Form 5329 and/or 5330 with your Form 1.

Line 37 Credit Repayments and Other Penalties

If you are required to repay a Wisconsin credit or are subject to a penalty for selling business or farming assets purchased from a related person, fill in the amount of the repayment or penalty on line 37. See below for further information.

- **State historic rehabilitation credit** You may have to repay all or part of the state historic rehabilitation credit if you disposed of the property within 5 years after the date on which the preservation or rehabilitation work was complete or the Wisconsin Historical Society determines that you have not complied with all of the requirements. Contact any department office for information on determining the amount to be repaid.
- **Angel investment credit or early stage seed investment credit** If an investment for which you claimed the angel investment credit or early stage seed investment credit in a prior year was held for less than three years, you must repay the amount of the credit that you received related to the investment. This does not apply if the investment becomes worthless, as determined by WEDC, during the 3-year period or if you kept the investment for at least 12 months and a bona fide liquidity event, as determined by WEDC, occurs during the 3-year period.
- **Penalty for selling business assets (or assets used in farming) purchased from a related person** Capital gain on the sale or disposition of business or farming assets may be excluded from Wisconsin taxation if the assets were held more than one year and are disposed of to certain related persons. The related person who purchases or otherwise receives the assets on which the gain is excluded is subject to a penalty if he/she sells or disposes of the assets within two years. The penalty does not apply in the case of an involuntary conversion (for example, assets are destroyed by fire or livestock dies). Contact any department office for information on how to compute the penalty.

Line 40 Wisconsin Tax Withheld

Add the **Wisconsin** income tax withheld shown on your withholding statements (Forms W-2, W-2G, 1099-G, 1099-R, and 1099-MISC). Also, if any Wisconsin pass-through entity withholding tax was allocated to you from a tiered pass-through entity of which you are a member, you may include that withholding. Fill in the total on line 40. Enclose readable copies of your withholding statements with Form 1. Enclose Forms 1099 only if Wisconsin income tax was withheld. (See Assembling Your Return on page 6.)

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

DO NOT:

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

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

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

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

Line 41 2015 Wisconsin 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 41, 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.

Line 41 2015 Wisconsin Estimated Tax Payments and Amount Applied from 2014 Return – continued

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

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

If you are filing a separate tax return, you may not claim any part of your spouse's separate estimated tax payments or credits. However, you and your spouse may split your joint estimated tax payments and credits between you as you choose on your separate returns. If you cannot agree on how joint amounts are to be split between you, the department will split them between you according to your respective income tax liabilities.

Follow the above instructions even if your spouse died during 2015.

Name Change If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, enclose a statement with Form 1. On the statement, explain all the payments you and your spouse made for 2015 and the name(s) and social security number(s) under which you made them.

Line 42 Earned Income Credit

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

If you recklessly or fraudulently claim a false credit, you may be ineligible to claim 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 42.

Step 1 Fill in the **number** of children who meet the requirements of a "qualifying child" for purposes of the federal earned income credit (see the instructions for earned income credit in your federal return for definition of a "qualifying child").

Step 2 Fill in the **federal earned income credit** from line 66a of federal Form 1040 or line 42a of federal Form 1040A.

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

Number of qualifying children (see Step 1 above)	Fill in this percentage rate
1	4%
2	11%
3 or more	34%

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

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

→ If the IRS is computing your federal earned income credit and you want the department to compute your Wisconsin earned income credit for you, fill in the number of your qualifying children in the space provided on line 42. Write "EIC" in the space to the right of line 42. Complete your return through line 47 of Form 1. Enclose a copy of your federal return (Form 1040A or Form 1040) with your Form 1.

Line 43 Farmland Preservation Credit

If you are claiming farmland preservation credit, include a completed Schedule FC or FC-A with your Form 1. Fill in on line 43a of Form 1 the amount from line 18 of your Schedule FC. Fill in on line 43b of Form 1 the amount from line 13 of Schedule FC-A.

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

Line 44 Repayment Credit

If you had to repay during 2015, an amount that you had included in income in an earlier year because at that time you thought you had an unrestricted right to it, you may be able to claim a credit based on the amount repaid. To qualify for the credit, the amount repaid must be over $3,000 and the amount repaid cannot have been subtracted in computing Wisconsin adjusted gross income.

Use the following steps to compute your credit:

(1) Refigure your tax from the earlier year without including in income the amount you repaid in 2015.

(2) Subtract the tax in (1) from the tax shown on your return for the earlier year. The difference is your credit.

Fill in the amount of your credit on line 44 of Form 1. Enclose a statement showing how you computed your credit.

Line 45 Homestead Credit

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

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

Line 46 Eligible Veterans and Surviving Spouses Property Tax Credit

Who May Claim the Credit An eligible unremarried surviving spouse or an eligible veteran may claim the veterans and surviving spouses property tax credit. (**Note** If you claim the veterans and surviving spouses property tax credit, you or your spouse may **not** claim the school property tax credit, homestead credit, or farmland preservation credit.)

Note If you recklessly or fraudulently claim a false credit, you may be ineligible to claim 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.

"Eligible veteran" means an individual who is certified by the Wisconsin Department of Veterans Affairs as meeting all of the following conditions:

- Served on active duty under honorable conditions in the U.S. armed forces or in forces incorporated in the U.S. armed forces.
- Was a resident of Wisconsin at the time of entry into active service or who had been a resident of Wisconsin for any consecutive 5-year period after entry into that active duty service.
- Is currently a resident of Wisconsin for purposes of receiving veterans benefits under ch. 45, Wis. Stats.
- Has a service-connected disability rating of 100% under 38 USC 1114 or 1134 or a 100% disability rating based on individual unemployability.

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

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

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

Worksheet If Property Tax Bill Shows More than 1 Acre of Land

1. Assessed value of land (from tax bill) . . . . 1. _____
2. Number of acres of land . . . . . 2. _____
3. Divide line 1 by line 2 . . . . . 3. _____
4. Assessed value of principal dwelling . . . . . 4. _____
5. Add line 3 and line 4 . . . . . 5. _____
6. Total assessed value of all land and improvements (from tax bill) . . . . . 6. _____
7. Divide line 5 by line 6 . . . . . 7. ___._____
8. Net property taxes paid . . . . . 8. _____
9. Multiply line 8 by line 7. This is the amount of property tax allowed for the credit . . . . . 9. _____

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

Exceptions

- *Married filing a joint return* If property is owned by an eligible veteran and spouse as joint tenants, tenants-in-common, or as marital property, the credit is based on 100% of property taxes paid on the principal dwelling (subject to the 1-acre limitation).
- *Married filing a separate return* If property is owned by an eligible veteran and spouse as joint tenants, tenants-in-common, or as marital property, each spouse may claim the credit based on their respective ownership interest in the eligible veteran's principal dwelling (subject to the 1-acre limitation).

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

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

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

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

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

The credit must be claimed within 4 years of the unextended due date of the return.

Certification of Eligibility for the Credit If you did not claim the credit in a prior year, before claiming the credit for 2015 you must request certification from the Wisconsin Department of Veterans Affairs (WDVA) indicating that you qualify for the credit. Use Form WDVA 2097 (which you can find in WDVA Brochure B0106) to submit your request, along with a copy of the veteran's DD Form 214 and Veterans Administration disability award letter and, if applicable, the veteran's death certificate, a marriage certificate, and a completed copy of Form WDVA 0001 (if the veteran never previously submitted one). The WDVA 0001 and the brochure are available from your county veterans service officer or on the Internet at dva.state.wi.us. You may submit these forms and supporting documents to your county veterans

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

service officer or mail them to: Wisconsin Department of Veterans Affairs, 30 West Mifflin St., PO Box 7843, Madison WI 53707-7843. The WDVA will send you a certification of your eligibility.

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

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

Line 47 Other Credits From Schedule CR

If you are claiming any of the credits listed below, you must complete Schedule CR. **Enclose Schedule CR, along with the appropriate schedule for the credit(s) you are claiming and any required approval or certification from the Wisconsin Economic Development Corporation (WEDC).** Fill in the amount from line 38 of Schedule CR on line 47.

- **Schedule EC – Enterprise zone jobs credit** The enterprise zone jobs credit is available to persons doing business in an enterprise zone. The WEDC must certify the business as eligible for the credit and determine the amount of credit. See Schedule EC.
- **Schedule JT – Jobs tax credit** The credit is available based on wages paid to an eligible employee and costs incurred to undertake training activities. The credit is available to taxpayers who are certified by the WEDC. See Schedule JT.

Line 48 Amounts Previously Paid

Amended return only – Complete this line only if this is an amended 2015 Form 1. Fill in the amount of tax you paid with your original Form 1 plus any additional amounts paid after it was filed.

If you did not pay the full amount shown on your original Form 1, fill in only the portion that you actually paid. Also, include any additional tax that may have resulted if your original return was changed or audited. This includes additional tax paid with a previously filed 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 50 Amounts Previously Refunded

Amended return only – Complete this line only if this is an amended 2015 Form 1. 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 53 of Form 1.

If your refund was reduced because you owed underpayment interest or any penalties, fill in the amount of your refund before the reduction for underpayment interest or penalties. If your 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 48 instead of line 50.

Line 51 Subtraction

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

Line 52 Amount You Overpaid

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

→ If you were required to make estimated tax payments and you did not make such payments timely, you may owe what is called “underpayment interest.” You may owe underpayment interest even if you are due a refund. Read the line 56 instructions to see if you owe underpayment interest. If you owe underpayment interest and you show an overpayment on line 52, reduce the amount on line 52 by the amount of underpayment interest on line 56.

Line 53 Refund

Fill in on line 53 the amount from line 52 that you want refunded to you.

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

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

Amended return only – We will figure interest and include it in your refund check. Interest is at a rate of 3% per year from the due date of your 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.

Line 54 Amount Applied to 2016 Estimated Tax

Fill in on line 54 the amount, if any, of the overpayment on line 52 you want applied to your 2016 estimated tax.

If you are married filing a joint return, we will apply the amount on line 54 to your joint estimated tax. If you are married filing a separate return, we will apply the amount on line 54 to your separate estimated tax.

Amended return only – Generally, the amount filled in on line 54 must be the same as the amount shown on line 54 of your original Form 1 (or as adjusted by the department). However, if you file your amended return by January 17, 2017, you may increase or decrease the amount to be applied to your 2016 estimated tax.

Line 55 Amount You Owe

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

Amended return only – If the total of the amounts on line 39 and line 54 is greater than line 51, you owe additional tax. Subtract line 51 from the total of lines 39 and 54. **CAUTION** If line 51 is a negative number because line 50 exceeds line 49, treat the amount on line 51 as a positive number and add (rather than subtract) line 51 to lines 39 and 54. Interest on the additional tax due is 12% per year from the due date of your 2015 return. Figure the interest on the additional tax you owe. In the area below line 55, write in the amount of interest. Label it "interest charge."

Note If the amount you owe with your return is $500 or more or you made late estimated tax payments, you may also owe what is called "underpayment interest." This is an interest charge that applies when you have not prepaid enough of your tax through withholding and/or estimated tax payments. Read the line 56 instructions to see if you owe underpayment interest. If you do, include the underpayment interest from line 56 in the amount you fill in on line 55.

If you owe an amount with your return, you can pay online or by check, money order, or credit card. **Do not** include any 2016 estimated tax payment in your check, money order, or amount you charge. Instead, make the estimated tax payment separately.

To pay online Go to the department's website at https://tap.revenue.wi.gov/pay. This is a free service.

To pay by check or money order Make your check or money order payable to the Wisconsin Department of Revenue. If the name of the taxpayer does not match the printed name on the check, print the taxpayer's name on the memo line of the check. **Paper clip** it to the front of your Form 1.

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

Line 55 Amount You Owe – continued

To pay by credit card You may use your MasterCard®, American Express® Card, Visa® Card, or Discover® Card. To pay by credit card, call toll free or access by Internet the service provider listed below and follow the instructions of the provider. A convenience fee of 2.5% (with a minimum of $1) will be charged by the service provider based on the amount you are paying. You will be told what the fee is during the transaction and you will have the option to either continue or cancel the transaction. **If you pay by credit card before paper filing your return,** enter on page 1 of Form 1 in the lower right corner the confirmation number you were given at the end of the transaction and the amount you charged (not including the convenience fee).

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

What if you cannot pay? If you cannot pay the full amount shown as due on your tax return when you file, you may ask to make installment payments to the Department of Revenue. It is generally to your advantage to pay your liability in full rather than in installments. Installment agreements with the department are subject to a $20 installment agreement fee. In addition, bills not paid in full by the due date become liable for additional interest of 18% per year and a delinquent tax collection fee of the greater of $35 or 6½ percent of the unpaid amount. For more information concerning payments and to obtain the *Request a Payment Plan* (Form A-771), go to the Department of Revenue website at revenue.wi.gov/forms/misc/a-771.pdf. To file an installment agreement request electronically, go to revenue.wi.gov/html/payplan.html.

Note Failure to pay your Wisconsin income tax may result in certification of your unpaid liability to the Treasury Offset Program. Federal law authorizes the U.S. Department of Treasury to reduce, or offset, any federal income tax refunds payable to you by the IRS to satisfy unpaid state income tax debts. Any unpaid liability will remain eligible for this offset until paid.

Line 56 Underpayment Interest

You may owe underpayment interest if the amount of Wisconsin income tax withheld from your wages was less than your tax liability, or if you had income that was not subject to withholding and you did not make timely estimated payments. In general, in each quarter of the year, you should be paying enough tax through withholding payments and quarterly estimated tax payments to cover the taxes you expect to owe for the tax year. For more information on making estimated tax payments, see "Estimated Tax Payments Required for Next Year" on page 8.

Underpayment interest applies if:

- Line 55 is at least $500 and it is more than 10% of the tax shown on your return, or
- You did not pay enough estimated tax by any of the due dates. This is true even if you are due a refund.

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

Exceptions You will not owe underpayment interest if your 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 40 and 41 of 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 does not apply if you did not file a 2014 return.

The tax shown on your 2014 return is the amount on line 33 minus the amounts on lines 42 through 47.

Note Fill in the exception code in the brackets to the left of line 56 if you are enclosing an application for a waiver, qualify for an exception, or are using the annualized income installment method (Part IV of Schedule U) to compute underpayment interest. See the Schedule U instructions for the exception code to use.

Line 56 Underpayment Interest – continued

Example Farmers and fishers are not subject to underpayment interest if two-thirds of their total gross income (gross income of both spouses if married filing a joint return) is from farming or fishing and they file their return and pay any tax due by March 1, 2016. Qualified farmers and fishers must fill in exception code 4 in the brackets to the left of line 56. Failure to fill in the exception code may result in an assessment for underpayment interest.

Figuring Underpayment Interest

If the **Exceptions** on page 46 do not apply, see **Schedule U** to find out if you owe underpayment interest. If you do, you can use the schedule to figure the amount. In certain situations, you may be able to lower your underpayment interest. For details, see the instructions for Schedule U. Fill in the underpayment interest from Schedule U on line 56. Add the amount of the underpayment interest to any tax due and fill in the total on line 55. If you are due a refund, subtract the underpayment interest from the overpayment you show on line 52 and adjust lines 53 and 54 if necessary. Enclose Schedule U with your Form 1.

Amended return only – If you were subject to underpayment interest on your original return and you are now changing the amount of such interest, enclose a corrected Schedule U with Form 1. Fill in the appropriate exception code in the brackets on line 56 only if you are enclosing an application for a waiver, qualify for an exception, or are using the annualized income installment method (Part IV of Schedule U) to compute underpayment interest. See Schedule U instructions for the exception codes. Figure the difference between the amount of underpayment interest as reported on your original return (or as assessed by the department) and the amount of underpayment interest shown on your corrected Schedule U. Fill in the difference on line 56. If the amount of underpayment interest is reduced, put a minus sign (−) in front of the amount on line 56.

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

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

■ **Third Party Designee** If you want to allow a tax preparer or tax preparation firm, family member, friend, or any other person you choose to discuss your 2015 tax return with the Department of Revenue, check “Yes” in the “Third Party Designee” area of your return. Also, fill in the designee’s name, phone number, and any five digits the designee chooses as his or her personal identification number (PIN).

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

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

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

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

■ **Sign and Date Your Return** Sign and date your return at the bottom of page 3. Form 1 is not considered a valid return unless you sign it. Your spouse must also sign if it is a joint return. Also fill in your daytime phone number. Keep a copy of your dated return.

2015 TAX TABLE FOR FORM 1 FILERS

Use this Tax Table if your taxable income is less than $100,000. If $100,000 or more, use the Tax Computation Worksheet on page 54.

Example Mr. and Mrs. Smith are filing a joint return. Their taxable income on line 18 of Form 1 is $28,653. First they find the $28,000 heading in the table. Then they find the $28,600 – 28,700 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and the filing status column meet is $1,401. This is the tax amount they must write on line 19 of their return.

➔

At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately
		Your tax is –		
28,500	**28,600**	1,491	1,395	1,590
28,600	**28,700**	1,497	1,401	1,597
28,700	**28,800**	1,503	1,407	1,603
28,800	**28,900**	1,509	1,413	1,609
28,900	**29,000**	1,516	1,419	1,615

If line 18 (Taxable income) is —		And you are —		
At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately
		Your tax is —		
0	**20**	0	0	0
20	**40**	1	1	1
40	**100**	3	3	3
100	**200**	6	6	6
200	**300**	10	10	10
300	**400**	14	14	14
400	**500**	18	18	18
500	**600**	22	22	22
600	**700**	26	26	26
700	**800**	30	30	30
800	**900**	34	34	34
900	**1,000**	38	38	38
1,000				
1,000	**1,100**	42	42	42
1,100	**1,200**	46	46	46
1,200	**1,300**	50	50	50
1,300	**1,400**	54	54	54
1,400	**1,500**	58	58	58
1,500	**1,600**	62	62	62
1,600	**1,700**	66	66	66
1,700	**1,800**	70	70	70
1,800	**1,900**	74	74	74
1,900	**2,000**	78	78	78
2,000				
2,000	**2,100**	82	82	82
2,100	**2,200**	86	86	86
2,200	**2,300**	90	90	90
2,300	**2,400**	94	94	94
2,400	**2,500**	98	98	98
2,500	**2,600**	102	102	102
2,600	**2,700**	106	106	106
2,700	**2,800**	110	110	110
2,800	**2,900**	114	114	114
2,900	**3,000**	118	118	118

If line 18 (Taxable income) is —		And you are —		
At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately
		Your tax is —		
3,000				
3,000	**3,100**	122	122	122
3,100	**3,200**	126	126	126
3,200	**3,300**	130	130	130
3,300	**3,400**	134	134	134
3,400	**3,500**	138	138	138
3,500	**3,600**	142	142	142
3,600	**3,700**	146	146	146
3,700	**3,800**	150	150	150
3,800	**3,900**	154	154	154
3,900	**4,000**	158	158	158
4,000				
4,000	**4,100**	162	162	162
4,100	**4,200**	166	166	166
4,200	**4,300**	170	170	170
4,300	**4,400**	174	174	174
4,400	**4,500**	178	178	178
4,500	**4,600**	182	182	182
4,600	**4,700**	186	186	186
4,700	**4,800**	190	190	190
4,800	**4,900**	194	194	194
4,900	**5,000**	198	198	198
5,000				
5,000	**5,100**	202	202	202
5,100	**5,200**	206	206	206
5,200	**5,300**	210	210	210
5,300	**5,400**	214	214	214
5,400	**5,500**	218	218	218
5,500	**5,600**	222	222	222
5,600	**5,700**	226	226	226
5,700	**5,800**	230	230	230
5,800	**5,900**	234	234	234
5,900	**6,000**	238	238	238
6,000				
6,000	**6,100**	242	242	242
6,100	**6,200**	246	246	246
6,200	**6,300**	250	250	250
6,300	**6,400**	254	254	254
6,400	**6,500**	258	258	258
6,500	**6,600**	262	262	262
6,600	**6,700**	266	266	266
6,700	**6,800**	270	270	270
6,800	**6,900**	274	274	274
6,900	**7,000**	278	278	278

If line 18 (Taxable income) is —		And you are —		
At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately
		Your tax is —		
7,000				
7,000	**7,100**	282	282	282
7,100	**7,200**	286	286	286
7,200	**7,300**	290	290	290
7,300	**7,400**	294	294	294
7,400	**7,500**	298	298	299
7,500	**7,600**	302	302	305
7,600	**7,700**	306	306	311
7,700	**7,800**	310	310	316
7,800	**7,900**	314	314	322
7,900	**8,000**	318	318	328
8,000				
8,000	**8,100**	322	322	334
8,100	**8,200**	326	326	340
8,200	**8,300**	330	330	346
8,300	**8,400**	334	334	351
8,400	**8,500**	338	338	357
8,500	**8,600**	342	342	363
8,600	**8,700**	346	346	369
8,700	**8,800**	350	350	375
8,800	**8,900**	354	354	381
8,900	**9,000**	358	358	387
9,000				
9,000	**9,100**	362	362	392
9,100	**9,200**	366	366	398
9,200	**9,300**	370	370	404
9,300	**9,400**	374	374	410
9,400	**9,500**	378	378	416
9,500	**9,600**	382	382	422
9,600	**9,700**	386	386	427
9,700	**9,800**	390	390	433
9,800	**9,900**	394	394	439
9,900	**10,000**	398	398	445
10,000				
10,000	**10,100**	402	402	451
10,100	**10,200**	406	406	457
10,200	**10,300**	410	410	462
10,300	**10,400**	414	414	468
10,400	**10,500**	418	418	474
10,500	**10,600**	422	422	480
10,600	**10,700**	426	426	486
10,700	**10,800**	430	430	492
10,800	**10,900**	434	434	497
10,900	**11,000**	438	438	503

Continued on next page

If line 18 (Taxable income) is —		And you are —			If line 18 (Taxable income) is —		And you are —			If line 18 (Taxable income) is —		And you are —		
At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately
		Your tax is —					Your tax is —					Your tax is —		
11,000					**17,000**					**23,000**				
11,000	**11,100**	442	442	509	**17,000**	**17,100**	792	724	869	**23,000**	**23,100**	1,146	1,074	1,245
11,100	**11,200**	447	446	515	**17,100**	**17,200**	798	729	876	**23,100**	**23,200**	1,152	1,080	1,252
11,200	**11,300**	453	450	521	**17,200**	**17,300**	803	735	882	**23,200**	**23,300**	1,158	1,086	1,258
11,300	**11,400**	459	454	527	**17,300**	**17,400**	809	741	888	**23,300**	**23,400**	1,165	1,092	1,264
11,400	**11,500**	465	458	533	**17,400**	**17,500**	815	747	894	**23,400**	**23,500**	1,171	1,097	1,271
11,500	**11,600**	470	462	538	**17,500**	**17,600**	821	753	901	**23,500**	**23,600**	1,177	1,103	1,277
11,600	**11,700**	476	466	544	**17,600**	**17,700**	827	759	907	**23,600**	**23,700**	1,183	1,109	1,283
11,700	**11,800**	482	470	550	**17,700**	**17,800**	833	764	913	**23,700**	**23,800**	1,190	1,115	1,289
11,800	**11,900**	488	474	556	**17,800**	**17,900**	838	770	919	**23,800**	**23,900**	1,196	1,121	1,296
11,900	**12,000**	494	478	562	**17,900**	**18,000**	844	776	926	**23,900**	**24,000**	1,202	1,127	1,302
12,000					**18,000**					**24,000**				
12,000	**12,100**	500	482	568	**18,000**	**18,100**	850	782	932	**24,000**	**24,100**	1,208	1,132	1,308
12,100	**12,200**	506	486	573	**18,100**	**18,200**	856	788	938	**24,100**	**24,200**	1,215	1,138	1,314
12,200	**12,300**	511	490	579	**18,200**	**18,300**	862	794	945	**24,200**	**24,300**	1,221	1,144	1,321
12,300	**12,400**	517	494	585	**18,300**	**18,400**	868	800	951	**24,300**	**24,400**	1,227	1,150	1,327
12,400	**12,500**	523	498	591	**18,400**	**18,500**	873	805	957	**24,400**	**24,500**	1,234	1,156	1,333
12,500	**12,600**	529	502	597	**18,500**	**18,600**	879	811	963	**24,500**	**24,600**	1,240	1,162	1,340
12,600	**12,700**	535	506	603	**18,600**	**18,700**	885	817	970	**24,600**	**24,700**	1,246	1,167	1,346
12,700	**12,800**	541	510	608	**18,700**	**18,800**	891	823	976	**24,700**	**24,800**	1,252	1,173	1,352
12,800	**12,900**	546	514	614	**18,800**	**18,900**	897	829	982	**24,800**	**24,900**	1,259	1,179	1,358
12,900	**13,000**	552	518	620	**18,900**	**19,000**	903	835	988	**24,900**	**25,000**	1,265	1,185	1,365
13,000					**19,000**					**25,000**				
13,000	**13,100**	558	522	626	**19,000**	**19,100**	908	840	995	**25,000**	**25,100**	1,271	1,191	1,371
13,100	**13,200**	564	526	632	**19,100**	**19,200**	914	846	1,001	**25,100**	**25,200**	1,277	1,197	1,377
13,200	**13,300**	570	530	638	**19,200**	**19,300**	920	852	1,007	**25,200**	**25,300**	1,284	1,202	1,383
13,300	**13,400**	576	534	643	**19,300**	**19,400**	926	858	1,013	**25,300**	**25,400**	1,290	1,208	1,390
13,400	**13,500**	581	538	649	**19,400**	**19,500**	932	864	1,020	**25,400**	**25,500**	1,296	1,214	1,396
13,500	**13,600**	587	542	655	**19,500**	**19,600**	938	870	1,026	**25,500**	**25,600**	1,303	1,220	1,402
13,600	**13,700**	593	546	661	**19,600**	**19,700**	944	875	1,032	**25,600**	**25,700**	1,309	1,226	1,408
13,700	**13,800**	599	550	667	**19,700**	**19,800**	949	881	1,039	**25,700**	**25,800**	1,315	1,232	1,415
13,800	**13,900**	605	554	673	**19,800**	**19,900**	955	887	1,045	**25,800**	**25,900**	1,321	1,238	1,421
13,900	**14,000**	611	558	679	**19,900**	**20,000**	961	893	1,051	**25,900**	**26,000**	1,328	1,243	1,427
14,000					**20,000**					**26,000**				
14,000	**14,100**	616	562	684	**20,000**	**20,100**	967	899	1,057	**26,000**	**26,100**	1,334	1,249	1,434
14,100	**14,200**	622	566	690	**20,100**	**20,200**	973	905	1,064	**26,100**	**26,200**	1,340	1,255	1,440
14,200	**14,300**	628	570	696	**20,200**	**20,300**	979	910	1,070	**26,200**	**26,300**	1,346	1,261	1,446
14,300	**14,400**	634	574	702	**20,300**	**20,400**	984	916	1,076	**26,300**	**26,400**	1,353	1,267	1,452
14,400	**14,500**	640	578	708	**20,400**	**20,500**	990	922	1,082	**26,400**	**26,500**	1,359	1,273	1,459
14,500	**14,600**	646	582	714	**20,500**	**20,600**	996	928	1,089	**26,500**	**26,600**	1,365	1,278	1,465
14,600	**14,700**	652	586	719	**20,600**	**20,700**	1,002	934	1,095	**26,600**	**26,700**	1,371	1,284	1,471
14,700	**14,800**	657	590	725	**20,700**	**20,800**	1,008	940	1,101	**26,700**	**26,800**	1,378	1,290	1,477
14,800	**14,900**	663	595	731	**20,800**	**20,900**	1,014	946	1,108	**26,800**	**26,900**	1,384	1,296	1,484
14,900	**15,000**	669	601	738	**20,900**	**21,000**	1,019	951	1,114	**26,900**	**27,000**	1,390	1,302	1,490
15,000					**21,000**					**27,000**				
15,000	**15,100**	675	607	744	**21,000**	**21,100**	1,025	957	1,120	**27,000**	**27,100**	1,397	1,308	1,496
15,100	**15,200**	681	613	750	**21,100**	**21,200**	1,031	963	1,126	**27,100**	**27,200**	1,403	1,313	1,503
15,200	**15,300**	687	618	756	**21,200**	**21,300**	1,037	969	1,133	**27,200**	**27,300**	1,409	1,319	1,509
15,300	**15,400**	692	624	763	**21,300**	**21,400**	1,043	975	1,139	**27,300**	**27,400**	1,415	1,325	1,515
15,400	**15,500**	698	630	769	**21,400**	**21,500**	1,049	981	1,145	**27,400**	**27,500**	1,422	1,331	1,521
15,500	**15,600**	704	636	775	**21,500**	**21,600**	1,054	986	1,151	**27,500**	**27,600**	1,428	1,337	1,528
15,600	**15,700**	710	642	781	**21,600**	**21,700**	1,060	992	1,158	**27,600**	**27,700**	1,434	1,343	1,534
15,700	**15,800**	716	648	788	**21,700**	**21,800**	1,066	998	1,164	**27,700**	**27,800**	1,440	1,348	1,540
15,800	**15,900**	722	654	794	**21,800**	**21,900**	1,072	1,004	1,170	**27,800**	**27,900**	1,447	1,354	1,546
15,900	**16,000**	727	659	800	**21,900**	**22,000**	1,078	1,010	1,177	**27,900**	**28,000**	1,453	1,360	1,553
16,000					**22,000**					**28,000**				
16,000	**16,100**	733	665	807	**22,000**	**22,100**	1,084	1,016	1,183	**28,000**	**28,100**	1,459	1,366	1,559
16,100	**16,200**	739	671	813	**22,100**	**22,200**	1,090	1,021	1,189	**28,100**	**28,200**	1,466	1,372	1,565
16,200	**16,300**	745	677	819	**22,200**	**22,300**	1,096	1,027	1,195	**28,200**	**28,300**	1,472	1,378	1,572
16,300	**16,400**	751	683	825	**22,300**	**22,400**	1,102	1,033	1,202	**28,300**	**28,400**	1,478	1,384	1,578
16,400	**16,500**	757	689	832	**22,400**	**22,500**	1,108	1,039	1,208	**28,400**	**28,500**	1,484	1,389	1,584
16,500	**16,600**	762	694	838	**22,500**	**22,600**	1,114	1,045	1,214	**28,500**	**28,600**	1,491	1,395	1,590
16,600	**16,700**	768	700	844	**22,600**	**22,700**	1,121	1,051	1,220	**28,600**	**28,700**	1,497	1,401	1,597
16,700	**16,800**	774	706	850	**22,700**	**22,800**	1,127	1,056	1,227	**28,700**	**28,800**	1,503	1,407	1,603
16,800	**16,900**	780	712	857	**22,800**	**22,900**	1,133	1,062	1,233	**28,800**	**28,900**	1,509	1,413	1,609
16,900	**17,000**	786	718	863	**22,900**	**23,000**	1,139	1,068	1,239	**28,900**	**29,000**	1,516	1,419	1,615

Continued on next page

If line 18 (Taxable income) is —		And you are —			If line 18 (Taxable income) is —		And you are —			If line 18 (Taxable income) is —		And you are —		
At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately
		Your tax is —					Your tax is —					Your tax is —		
29,000					**35,000**					**41,000**				
29,000	**29,100**	1,522	1,424	1,622	**35,000**	**35,100**	1,898	1,798	1,998	**41,000**	**41,100**	2,274	2,175	2,374
29,100	**29,200**	1,528	1,430	1,628	**35,100**	**35,200**	1,904	1,805	2,004	**41,100**	**41,200**	2,281	2,181	2,380
29,200	**29,300**	1,535	1,436	1,634	**35,200**	**35,300**	1,911	1,811	2,010	**41,200**	**41,300**	2,287	2,187	2,387
29,300	**29,400**	1,541	1,442	1,640	**35,300**	**35,400**	1,917	1,817	2,017	**41,300**	**41,400**	2,293	2,193	2,393
29,400	**29,500**	1,547	1,448	1,647	**35,400**	**35,500**	1,923	1,823	2,023	**41,400**	**41,500**	2,299	2,200	2,399
29,500	**29,600**	1,553	1,454	1,653	**35,500**	**35,600**	1,930	1,830	2,029	**41,500**	**41,600**	2,306	2,206	2,405
29,600	**29,700**	1,560	1,460	1,659	**35,600**	**35,700**	1,936	1,836	2,035	**41,600**	**41,700**	2,312	2,212	2,412
29,700	**29,800**	1,566	1,466	1,666	**35,700**	**35,800**	1,942	1,842	2,042	**41,700**	**41,800**	2,318	2,218	2,418
29,800	**29,900**	1,572	1,472	1,672	**35,800**	**35,900**	1,948	1,848	2,048	**41,800**	**41,900**	2,325	2,225	2,424
29,900	**30,000**	1,578	1,479	1,678	**35,900**	**36,000**	1,955	1,855	2,054	**41,900**	**42,000**	2,331	2,231	2,431
30,000					**36,000**					**42,000**				
30,000	**30,100**	1,585	1,485	1,684	**36,000**	**36,100**	1,961	1,861	2,061	**42,000**	**42,100**	2,337	2,237	2,437
30,100	**30,200**	1,591	1,491	1,691	**36,100**	**36,200**	1,967	1,867	2,067	**42,100**	**42,200**	2,343	2,243	2,443
30,200	**30,300**	1,597	1,497	1,697	**36,200**	**36,300**	1,973	1,874	2,073	**42,200**	**42,300**	2,350	2,250	2,449
30,300	**30,400**	1,603	1,504	1,703	**36,300**	**36,400**	1,980	1,880	2,079	**42,300**	**42,400**	2,356	2,256	2,456
30,400	**30,500**	1,610	1,510	1,709	**36,400**	**36,500**	1,986	1,886	2,086	**42,400**	**42,500**	2,362	2,262	2,462
30,500	**30,600**	1,616	1,516	1,716	**36,500**	**36,600**	1,992	1,892	2,092	**42,500**	**42,600**	2,368	2,269	2,468
30,600	**30,700**	1,622	1,522	1,722	**36,600**	**36,700**	1,998	1,899	2,098	**42,600**	**42,700**	2,375	2,275	2,474
30,700	**30,800**	1,629	1,529	1,728	**36,700**	**36,800**	2,005	1,905	2,104	**42,700**	**42,800**	2,381	2,281	2,481
30,800	**30,900**	1,635	1,535	1,735	**36,800**	**36,900**	2,011	1,911	2,111	**42,800**	**42,900**	2,387	2,287	2,487
30,900	**31,000**	1,641	1,541	1,741	**36,900**	**37,000**	2,017	1,917	2,117	**42,900**	**43,000**	2,393	2,294	2,493
31,000					**37,000**					**43,000**				
31,000	**31,100**	1,647	1,548	1,747	**37,000**	**37,100**	2,024	1,924	2,123	**43,000**	**43,100**	2,400	2,300	2,499
31,100	**31,200**	1,654	1,554	1,753	**37,100**	**37,200**	2,030	1,930	2,130	**43,100**	**43,200**	2,406	2,306	2,506
31,200	**31,300**	1,660	1,560	1,760	**37,200**	**37,300**	2,036	1,936	2,136	**43,200**	**43,300**	2,412	2,312	2,512
31,300	**31,400**	1,666	1,566	1,766	**37,300**	**37,400**	2,042	1,943	2,142	**43,300**	**43,400**	2,419	2,319	2,518
31,400	**31,500**	1,672	1,573	1,772	**37,400**	**37,500**	2,049	1,949	2,148	**43,400**	**43,500**	2,425	2,325	2,525
31,500	**31,600**	1,679	1,579	1,778	**37,500**	**37,600**	2,055	1,955	2,155	**43,500**	**43,600**	2,431	2,331	2,531
31,600	**31,700**	1,685	1,585	1,785	**37,600**	**37,700**	2,061	1,961	2,161	**43,600**	**43,700**	2,437	2,338	2,537
31,700	**31,800**	1,691	1,591	1,791	**37,700**	**37,800**	2,067	1,968	2,167	**43,700**	**43,800**	2,444	2,344	2,543
31,800	**31,900**	1,698	1,598	1,797	**37,800**	**37,900**	2,074	1,974	2,173	**43,800**	**43,900**	2,450	2,350	2,550
31,900	**32,000**	1,704	1,604	1,804	**37,900**	**38,000**	2,080	1,980	2,180	**43,900**	**44,000**	2,456	2,356	2,556
32,000					**38,000**					**44,000**				
32,000	**32,100**	1,710	1,610	1,810	**38,000**	**38,100**	2,086	1,986	2,186	**44,000**	**44,100**	2,462	2,363	2,562
32,100	**32,200**	1,716	1,616	1,816	**38,100**	**38,200**	2,093	1,993	2,192	**44,100**	**44,200**	2,469	2,369	2,568
32,200	**32,300**	1,723	1,623	1,822	**38,200**	**38,300**	2,099	1,999	2,199	**44,200**	**44,300**	2,475	2,375	2,575
32,300	**32,400**	1,729	1,629	1,829	**38,300**	**38,400**	2,105	2,005	2,205	**44,300**	**44,400**	2,481	2,381	2,581
32,400	**32,500**	1,735	1,635	1,835	**38,400**	**38,500**	2,111	2,011	2,211	**44,400**	**44,500**	2,488	2,388	2,587
32,500	**32,600**	1,741	1,642	1,841	**38,500**	**38,600**	2,118	2,018	2,217	**44,500**	**44,600**	2,494	2,394	2,594
32,600	**32,700**	1,748	1,648	1,847	**38,600**	**38,700**	2,124	2,024	2,224	**44,600**	**44,700**	2,500	2,400	2,600
32,700	**32,800**	1,754	1,654	1,854	**38,700**	**38,800**	2,130	2,030	2,230	**44,700**	**44,800**	2,506	2,406	2,606
32,800	**32,900**	1,760	1,660	1,860	**38,800**	**38,900**	2,136	2,037	2,236	**44,800**	**44,900**	2,513	2,413	2,612
32,900	**33,000**	1,766	1,667	1,866	**38,900**	**39,000**	2,143	2,043	2,242	**44,900**	**45,000**	2,519	2,419	2,619
33,000					**39,000**					**45,000**				
33,000	**33,100**	1,773	1,673	1,872	**39,000**	**39,100**	2,149	2,049	2,249	**45,000**	**45,100**	2,525	2,425	2,625
33,100	**33,200**	1,779	1,679	1,879	**39,100**	**39,200**	2,155	2,055	2,255	**45,100**	**45,200**	2,531	2,432	2,631
33,200	**33,300**	1,785	1,685	1,885	**39,200**	**39,300**	2,162	2,062	2,261	**45,200**	**45,300**	2,538	2,438	2,637
33,300	**33,400**	1,792	1,692	1,891	**39,300**	**39,400**	2,168	2,068	2,267	**45,300**	**45,400**	2,544	2,444	2,644
33,400	**33,500**	1,798	1,698	1,898	**39,400**	**39,500**	2,174	2,074	2,274	**45,400**	**45,500**	2,550	2,450	2,650
33,500	**33,600**	1,804	1,704	1,904	**39,500**	**39,600**	2,180	2,080	2,280	**45,500**	**45,600**	2,557	2,457	2,656
33,600	**33,700**	1,810	1,711	1,910	**39,600**	**39,700**	2,187	2,087	2,286	**45,600**	**45,700**	2,563	2,463	2,662
33,700	**33,800**	1,817	1,717	1,916	**39,700**	**39,800**	2,193	2,093	2,293	**45,700**	**45,800**	2,569	2,469	2,669
33,800	**33,900**	1,823	1,723	1,923	**39,800**	**39,900**	2,199	2,099	2,299	**45,800**	**45,900**	2,575	2,475	2,675
33,900	**34,000**	1,829	1,729	1,929	**39,900**	**40,000**	2,205	2,106	2,305	**45,900**	**46,000**	2,582	2,482	2,681
34,000					**40,000**					**46,000**				
34,000	**34,100**	1,835	1,736	1,935	**40,000**	**40,100**	2,212	2,112	2,311	**46,000**	**46,100**	2,588	2,488	2,688
34,100	**34,200**	1,842	1,742	1,941	**40,100**	**40,200**	2,218	2,118	2,318	**46,100**	**46,200**	2,594	2,494	2,694
34,200	**34,300**	1,848	1,748	1,948	**40,200**	**40,300**	2,224	2,124	2,324	**46,200**	**46,300**	2,600	2,501	2,700
34,300	**34,400**	1,854	1,754	1,954	**40,300**	**40,400**	2,230	2,131	2,330	**46,300**	**46,400**	2,607	2,507	2,706
34,400	**34,500**	1,861	1,761	1,960	**40,400**	**40,500**	2,237	2,137	2,336	**46,400**	**46,500**	2,613	2,513	2,713
34,500	**34,600**	1,867	1,767	1,967	**40,500**	**40,600**	2,243	2,143	2,343	**46,500**	**46,600**	2,619	2,519	2,719
34,600	**34,700**	1,873	1,773	1,973	**40,600**	**40,700**	2,249	2,149	2,349	**46,600**	**46,700**	2,625	2,526	2,725
34,700	**34,800**	1,879	1,779	1,979	**40,700**	**40,800**	2,256	2,156	2,355	**46,700**	**46,800**	2,632	2,532	2,731
34,800	**34,900**	1,886	1,786	1,985	**40,800**	**40,900**	2,262	2,162	2,362	**46,800**	**46,900**	2,638	2,538	2,738
34,900	**35,000**	1,892	1,792	1,992	**40,900**	**41,000**	2,268	2,168	2,368	**46,900**	**47,000**	2,644	2,544	2,744

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If line 18 (Taxable income) is —		And you are —			If line 18 (Taxable income) is —		And you are —			If line 18 (Taxable income) is —		And you are —		
At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately
		Your tax is —					Your tax is —					Your tax is —		
47,000					**53,000**					**59,000**				
47,000	**47,100**	2,651	2,551	2,750	**53,000**	**53,100**	3,027	2,927	3,126	**59,000**	**59,100**	3,403	3,303	3,503
47,100	**47,200**	2,657	2,557	2,757	**53,100**	**53,200**	3,033	2,933	3,133	**59,100**	**59,200**	3,409	3,309	3,509
47,200	**47,300**	2,663	2,563	2,763	**53,200**	**53,300**	3,039	2,939	3,139	**59,200**	**59,300**	3,416	3,316	3,515
47,300	**47,400**	2,669	2,570	2,769	**53,300**	**53,400**	3,046	2,946	3,145	**59,300**	**59,400**	3,422	3,322	3,521
47,400	**47,500**	2,676	2,576	2,775	**53,400**	**53,500**	3,052	2,952	3,152	**59,400**	**59,500**	3,428	3,328	3,528
47,500	**47,600**	2,682	2,582	2,782	**53,500**	**53,600**	3,058	2,958	3,158	**59,500**	**59,600**	3,434	3,334	3,534
47,600	**47,700**	2,688	2,588	2,788	**53,600**	**53,700**	3,064	2,965	3,164	**59,600**	**59,700**	3,441	3,341	3,540
47,700	**47,800**	2,694	2,595	2,794	**53,700**	**53,800**	3,071	2,971	3,170	**59,700**	**59,800**	3,447	3,347	3,547
47,800	**47,900**	2,701	2,601	2,800	**53,800**	**53,900**	3,077	2,977	3,177	**59,800**	**59,900**	3,453	3,353	3,553
47,900	**48,000**	2,707	2,607	2,807	**53,900**	**54,000**	3,083	2,983	3,183	**59,900**	**60,000**	3,459	3,360	3,559
48,000					**54,000**					**60,000**				
48,000	**48,100**	2,713	2,613	2,813	**54,000**	**54,100**	3,089	2,990	3,189	**60,000**	**60,100**	3,466	3,366	3,565
48,100	**48,200**	2,720	2,620	2,819	**54,100**	**54,200**	3,096	2,996	3,195	**60,100**	**60,200**	3,472	3,372	3,572
48,200	**48,300**	2,726	2,626	2,826	**54,200**	**54,300**	3,102	3,002	3,202	**60,200**	**60,300**	3,478	3,378	3,578
48,300	**48,400**	2,732	2,632	2,832	**54,300**	**54,400**	3,108	3,008	3,208	**60,300**	**60,400**	3,484	3,385	3,584
48,400	**48,500**	2,738	2,638	2,838	**54,400**	**54,500**	3,115	3,015	3,214	**60,400**	**60,500**	3,491	3,391	3,590
48,500	**48,600**	2,745	2,645	2,844	**54,500**	**54,600**	3,121	3,021	3,221	**60,500**	**60,600**	3,497	3,397	3,597
48,600	**48,700**	2,751	2,651	2,851	**54,600**	**54,700**	3,127	3,027	3,227	**60,600**	**60,700**	3,503	3,403	3,603
48,700	**48,800**	2,757	2,657	2,857	**54,700**	**54,800**	3,133	3,033	3,233	**60,700**	**60,800**	3,510	3,410	3,609
48,800	**48,900**	2,763	2,664	2,863	**54,800**	**54,900**	3,140	3,040	3,239	**60,800**	**60,900**	3,516	3,416	3,616
48,900	**49,000**	2,770	2,670	2,869	**54,900**	**55,000**	3,146	3,046	3,246	**60,900**	**61,000**	3,522	3,422	3,622
49,000					**55,000**					**61,000**				
49,000	**49,100**	2,776	2,676	2,876	**55,000**	**55,100**	3,152	3,052	3,252	**61,000**	**61,100**	3,528	3,429	3,628
49,100	**49,200**	2,782	2,682	2,882	**55,100**	**55,200**	3,158	3,059	3,258	**61,100**	**61,200**	3,535	3,435	3,634
49,200	**49,300**	2,789	2,689	2,888	**55,200**	**55,300**	3,165	3,065	3,264	**61,200**	**61,300**	3,541	3,441	3,641
49,300	**49,400**	2,795	2,695	2,894	**55,300**	**55,400**	3,171	3,071	3,271	**61,300**	**61,400**	3,547	3,447	3,647
49,400	**49,500**	2,801	2,701	2,901	**55,400**	**55,500**	3,177	3,077	3,277	**61,400**	**61,500**	3,553	3,454	3,653
49,500	**49,600**	2,807	2,707	2,907	**55,500**	**55,600**	3,184	3,084	3,283	**61,500**	**61,600**	3,560	3,460	3,659
49,600	**49,700**	2,814	2,714	2,913	**55,600**	**55,700**	3,190	3,090	3,289	**61,600**	**61,700**	3,566	3,466	3,666
49,700	**49,800**	2,820	2,720	2,920	**55,700**	**55,800**	3,196	3,096	3,296	**61,700**	**61,800**	3,572	3,472	3,672
49,800	**49,900**	2,826	2,726	2,926	**55,800**	**55,900**	3,202	3,102	3,302	**61,800**	**61,900**	3,579	3,479	3,678
49,900	**50,000**	2,832	2,733	2,932	**55,900**	**56,000**	3,209	3,109	3,308	**61,900**	**62,000**	3,585	3,485	3,685
50,000					**56,000**					**62,000**				
50,000	**50,100**	2,839	2,739	2,938	**56,000**	**56,100**	3,215	3,115	3,315	**62,000**	**62,100**	3,591	3,491	3,691
50,100	**50,200**	2,845	2,745	2,945	**56,100**	**56,200**	3,221	3,121	3,321	**62,100**	**62,200**	3,597	3,497	3,697
50,200	**50,300**	2,851	2,751	2,951	**56,200**	**56,300**	3,227	3,128	3,327	**62,200**	**62,300**	3,604	3,504	3,703
50,300	**50,400**	2,857	2,758	2,957	**56,300**	**56,400**	3,234	3,134	3,333	**62,300**	**62,400**	3,610	3,510	3,710
50,400	**50,500**	2,864	2,764	2,963	**56,400**	**56,500**	3,240	3,140	3,340	**62,400**	**62,500**	3,616	3,516	3,716
50,500	**50,600**	2,870	2,770	2,970	**56,500**	**56,600**	3,246	3,146	3,346	**62,500**	**62,600**	3,622	3,523	3,722
50,600	**50,700**	2,876	2,776	2,976	**56,600**	**56,700**	3,252	3,153	3,352	**62,600**	**62,700**	3,629	3,529	3,728
50,700	**50,800**	2,883	2,783	2,982	**56,700**	**56,800**	3,259	3,159	3,358	**62,700**	**62,800**	3,635	3,535	3,735
50,800	**50,900**	2,889	2,789	2,989	**56,800**	**56,900**	3,265	3,165	3,365	**62,800**	**62,900**	3,641	3,541	3,741
50,900	**51,000**	2,895	2,795	2,995	**56,900**	**57,000**	3,271	3,171	3,371	**62,900**	**63,000**	3,647	3,548	3,747
51,000					**57,000**					**63,000**				
51,000	**51,100**	2,901	2,802	3,001	**57,000**	**57,100**	3,278	3,178	3,377	**63,000**	**63,100**	3,654	3,554	3,753
51,100	**51,200**	2,908	2,808	3,007	**57,100**	**57,200**	3,284	3,184	3,384	**63,100**	**63,200**	3,660	3,560	3,760
51,200	**51,300**	2,914	2,814	3,014	**57,200**	**57,300**	3,290	3,190	3,390	**63,200**	**63,300**	3,666	3,566	3,766
51,300	**51,400**	2,920	2,820	3,020	**57,300**	**57,400**	3,296	3,197	3,396	**63,300**	**63,400**	3,673	3,573	3,772
51,400	**51,500**	2,926	2,827	3,026	**57,400**	**57,500**	3,303	3,203	3,402	**63,400**	**63,500**	3,679	3,579	3,779
51,500	**51,600**	2,933	2,833	3,032	**57,500**	**57,600**	3,309	3,209	3,409	**63,500**	**63,600**	3,685	3,585	3,785
51,600	**51,700**	2,939	2,839	3,039	**57,600**	**57,700**	3,315	3,215	3,415	**63,600**	**63,700**	3,691	3,592	3,791
51,700	**51,800**	2,945	2,845	3,045	**57,700**	**57,800**	3,321	3,222	3,421	**63,700**	**63,800**	3,698	3,598	3,797
51,800	**51,900**	2,952	2,852	3,051	**57,800**	**57,900**	3,328	3,228	3,427	**63,800**	**63,900**	3,704	3,604	3,804
51,900	**52,000**	2,958	2,858	3,058	**57,900**	**58,000**	3,334	3,234	3,434	**63,900**	**64,000**	3,710	3,610	3,810
52,000					**58,000**					**64,000**				
52,000	**52,100**	2,964	2,864	3,064	**58,000**	**58,100**	3,340	3,240	3,440	**64,000**	**64,100**	3,716	3,617	3,816
52,100	**52,200**	2,970	2,870	3,070	**58,100**	**58,200**	3,347	3,247	3,446	**64,100**	**64,200**	3,723	3,623	3,822
52,200	**52,300**	2,977	2,877	3,076	**58,200**	**58,300**	3,353	3,253	3,453	**64,200**	**64,300**	3,729	3,629	3,829
52,300	**52,400**	2,983	2,883	3,083	**58,300**	**58,400**	3,359	3,259	3,459	**64,300**	**64,400**	3,735	3,635	3,835
52,400	**52,500**	2,989	2,889	3,089	**58,400**	**58,500**	3,365	3,265	3,465	**64,400**	**64,500**	3,742	3,642	3,841
52,500	**52,600**	2,995	2,896	3,095	**58,500**	**58,600**	3,372	3,272	3,471	**64,500**	**64,600**	3,748	3,648	3,848
52,600	**52,700**	3,002	2,902	3,101	**58,600**	**58,700**	3,378	3,278	3,478	**64,600**	**64,700**	3,754	3,654	3,854
52,700	**52,800**	3,008	2,908	3,108	**58,700**	**58,800**	3,384	3,284	3,484	**64,700**	**64,800**	3,760	3,660	3,860
52,800	**52,900**	3,014	2,914	3,114	**58,800**	**58,900**	3,390	3,291	3,490	**64,800**	**64,900**	3,767	3,667	3,866
52,900	**53,000**	3,020	2,921	3,120	**58,900**	**59,000**	3,397	3,297	3,496	**64,900**	**65,000**	3,773	3,673	3,873

Continued on next page

If line 18 (Taxable income) is —		And you are —			If line 18 (Taxable income) is —		And you are —			If line 18 (Taxable income) is —		And you are —		
At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately
		Your tax is —					Your tax is —					Your tax is —		
65,000					**71,000**					**77,000**				
65,000	**65,100**	3,779	3,679	3,879	**71,000**	**71,100**	4,155	4,056	4,255	**77,000**	**77,100**	4,532	4,432	4,631
65,100	**65,200**	3,785	3,686	3,885	**71,100**	**71,200**	4,162	4,062	4,261	**77,100**	**77,200**	4,538	4,438	4,638
65,200	**65,300**	3,792	3,692	3,891	**71,200**	**71,300**	4,168	4,068	4,268	**77,200**	**77,300**	4,544	4,444	4,644
65,300	**65,400**	3,798	3,698	3,898	**71,300**	**71,400**	4,174	4,074	4,274	**77,300**	**77,400**	4,550	4,451	4,650
65,400	**65,500**	3,804	3,704	3,904	**71,400**	**71,500**	4,180	4,081	4,280	**77,400**	**77,500**	4,557	4,457	4,656
65,500	**65,600**	3,811	3,711	3,910	**71,500**	**71,600**	4,187	4,087	4,286	**77,500**	**77,600**	4,563	4,463	4,663
65,600	**65,700**	3,817	3,717	3,916	**71,600**	**71,700**	4,193	4,093	4,293	**77,600**	**77,700**	4,569	4,469	4,669
65,700	**65,800**	3,823	3,723	3,923	**71,700**	**71,800**	4,199	4,099	4,299	**77,700**	**77,800**	4,575	4,476	4,675
65,800	**65,900**	3,829	3,729	3,929	**71,800**	**71,900**	4,206	4,106	4,305	**77,800**	**77,900**	4,582	4,482	4,681
65,900	**66,000**	3,836	3,736	3,935	**71,900**	**72,000**	4,212	4,112	4,312	**77,900**	**78,000**	4,588	4,488	4,688
66,000					**72,000**					**78,000**				
66,000	**66,100**	3,842	3,742	3,942	**72,000**	**72,100**	4,218	4,118	4,318	**78,000**	**78,100**	4,594	4,494	4,694
66,100	**66,200**	3,848	3,748	3,948	**72,100**	**72,200**	4,224	4,124	4,324	**78,100**	**78,200**	4,601	4,501	4,700
66,200	**66,300**	3,854	3,755	3,954	**72,200**	**72,300**	4,231	4,131	4,330	**78,200**	**78,300**	4,607	4,507	4,707
66,300	**66,400**	3,861	3,761	3,960	**72,300**	**72,400**	4,237	4,137	4,337	**78,300**	**78,400**	4,613	4,513	4,713
66,400	**66,500**	3,867	3,767	3,967	**72,400**	**72,500**	4,243	4,143	4,343	**78,400**	**78,500**	4,619	4,519	4,719
66,500	**66,600**	3,873	3,773	3,973	**72,500**	**72,600**	4,249	4,150	4,349	**78,500**	**78,600**	4,626	4,526	4,725
66,600	**66,700**	3,879	3,780	3,979	**72,600**	**72,700**	4,256	4,156	4,355	**78,600**	**78,700**	4,632	4,532	4,732
66,700	**66,800**	3,886	3,786	3,985	**72,700**	**72,800**	4,262	4,162	4,362	**78,700**	**78,800**	4,638	4,538	4,738
66,800	**66,900**	3,892	3,792	3,992	**72,800**	**72,900**	4,268	4,168	4,368	**78,800**	**78,900**	4,644	4,545	4,744
66,900	**67,000**	3,898	3,798	3,998	**72,900**	**73,000**	4,274	4,175	4,374	**78,900**	**79,000**	4,651	4,551	4,750
67,000					**73,000**					**79,000**				
67,000	**67,100**	3,905	3,805	4,004	**73,000**	**73,100**	4,281	4,181	4,380	**79,000**	**79,100**	4,657	4,557	4,757
67,100	**67,200**	3,911	3,811	4,011	**73,100**	**73,200**	4,287	4,187	4,387	**79,100**	**79,200**	4,663	4,563	4,763
67,200	**67,300**	3,917	3,817	4,017	**73,200**	**73,300**	4,293	4,193	4,393	**79,200**	**79,300**	4,670	4,570	4,769
67,300	**67,400**	3,923	3,824	4,023	**73,300**	**73,400**	4,300	4,200	4,399	**79,300**	**79,400**	4,676	4,576	4,775
67,400	**67,500**	3,930	3,830	4,029	**73,400**	**73,500**	4,306	4,206	4,406	**79,400**	**79,500**	4,682	4,582	4,782
67,500	**67,600**	3,936	3,836	4,036	**73,500**	**73,600**	4,312	4,212	4,412	**79,500**	**79,600**	4,688	4,588	4,788
67,600	**67,700**	3,942	3,842	4,042	**73,600**	**73,700**	4,318	4,219	4,418	**79,600**	**79,700**	4,695	4,595	4,794
67,700	**67,800**	3,948	3,849	4,048	**73,700**	**73,800**	4,325	4,225	4,424	**79,700**	**79,800**	4,701	4,601	4,801
67,800	**67,900**	3,955	3,855	4,054	**73,800**	**73,900**	4,331	4,231	4,431	**79,800**	**79,900**	4,707	4,607	4,807
67,900	**68,000**	3,961	3,861	4,061	**73,900**	**74,000**	4,337	4,237	4,437	**79,900**	**80,000**	4,713	4,614	4,813
68,000					**74,000**					**80,000**				
68,000	**68,100**	3,967	3,867	4,067	**74,000**	**74,100**	4,343	4,244	4,443	**80,000**	**80,100**	4,720	4,620	4,819
68,100	**68,200**	3,974	3,874	4,073	**74,100**	**74,200**	4,350	4,250	4,449	**80,100**	**80,200**	4,726	4,626	4,826
68,200	**68,300**	3,980	3,880	4,080	**74,200**	**74,300**	4,356	4,256	4,456	**80,200**	**80,300**	4,732	4,632	4,832
68,300	**68,400**	3,986	3,886	4,086	**74,300**	**74,400**	4,362	4,262	4,462	**80,300**	**80,400**	4,738	4,639	4,838
68,400	**68,500**	3,992	3,892	4,092	**74,400**	**74,500**	4,369	4,269	4,468	**80,400**	**80,500**	4,745	4,645	4,844
68,500	**68,600**	3,999	3,899	4,098	**74,500**	**74,600**	4,375	4,275	4,475	**80,500**	**80,600**	4,751	4,651	4,851
68,600	**68,700**	4,005	3,905	4,105	**74,600**	**74,700**	4,381	4,281	4,481	**80,600**	**80,700**	4,757	4,657	4,857
68,700	**68,800**	4,011	3,911	4,111	**74,700**	**74,800**	4,387	4,287	4,487	**80,700**	**80,800**	4,764	4,664	4,863
68,800	**68,900**	4,017	3,918	4,117	**74,800**	**74,900**	4,394	4,294	4,493	**80,800**	**80,900**	4,770	4,670	4,870
68,900	**69,000**	4,024	3,924	4,123	**74,900**	**75,000**	4,400	4,300	4,500	**80,900**	**81,000**	4,776	4,676	4,876
69,000					**75,000**					**81,000**				
69,000	**69,100**	4,030	3,930	4,130	**75,000**	**75,100**	4,406	4,306	4,506	**81,000**	**81,100**	4,782	4,683	4,882
69,100	**69,200**	4,036	3,936	4,136	**75,100**	**75,200**	4,412	4,313	4,512	**81,100**	**81,200**	4,789	4,689	4,888
69,200	**69,300**	4,043	3,943	4,142	**75,200**	**75,300**	4,419	4,319	4,518	**81,200**	**81,300**	4,795	4,695	4,895
69,300	**69,400**	4,049	3,949	4,148	**75,300**	**75,400**	4,425	4,325	4,525	**81,300**	**81,400**	4,801	4,701	4,901
69,400	**69,500**	4,055	3,955	4,155	**75,400**	**75,500**	4,431	4,331	4,531	**81,400**	**81,500**	4,807	4,708	4,907
69,500	**69,600**	4,061	3,961	4,161	**75,500**	**75,600**	4,438	4,338	4,537	**81,500**	**81,600**	4,814	4,714	4,913
69,600	**69,700**	4,068	3,968	4,167	**75,600**	**75,700**	4,444	4,344	4,543	**81,600**	**81,700**	4,820	4,720	4,920
69,700	**69,800**	4,074	3,974	4,174	**75,700**	**75,800**	4,450	4,350	4,550	**81,700**	**81,800**	4,826	4,726	4,926
69,800	**69,900**	4,080	3,980	4,180	**75,800**	**75,900**	4,456	4,356	4,556	**81,800**	**81,900**	4,833	4,733	4,932
69,900	**70,000**	4,086	3,987	4,186	**75,900**	**76,000**	4,463	4,363	4,562	**81,900**	**82,000**	4,839	4,739	4,939
70,000					**76,000**					**82,000**				
70,000	**70,100**	4,093	3,993	4,192	**76,000**	**76,100**	4,469	4,369	4,569	**82,000**	**82,100**	4,845	4,745	4,945
70,100	**70,200**	4,099	3,999	4,199	**76,100**	**76,200**	4,475	4,375	4,575	**82,100**	**82,200**	4,851	4,751	4,951
70,200	**70,300**	4,105	4,005	4,205	**76,200**	**76,300**	4,481	4,382	4,581	**82,200**	**82,300**	4,858	4,758	4,957
70,300	**70,400**	4,111	4,012	4,211	**76,300**	**76,400**	4,488	4,388	4,587	**82,300**	**82,400**	4,864	4,764	4,964
70,400	**70,500**	4,118	4,018	4,217	**76,400**	**76,500**	4,494	4,394	4,594	**82,400**	**82,500**	4,870	4,770	4,970
70,500	**70,600**	4,124	4,024	4,224	**76,500**	**76,600**	4,500	4,400	4,600	**82,500**	**82,600**	4,876	4,777	4,976
70,600	**70,700**	4,130	4,030	4,230	**76,600**	**76,700**	4,506	4,407	4,606	**82,600**	**82,700**	4,883	4,783	4,982
70,700	**70,800**	4,137	4,037	4,236	**76,700**	**76,800**	4,513	4,413	4,612	**82,700**	**82,800**	4,889	4,789	4,989
70,800	**70,900**	4,143	4,043	4,243	**76,800**	**76,900**	4,519	4,419	4,619	**82,800**	**82,900**	4,895	4,795	4,995
70,900	**71,000**	4,149	4,049	4,249	**76,900**	**77,000**	4,525	4,425	4,625	**82,900**	**83,000**	4,901	4,802	5,001

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If line 18 (Taxable income) is —		And you are —			If line 18 (Taxable income) is —		And you are —			If line 18 (Taxable income) is —		And you are —		
At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single *or* Head of a household	Married filing jointly	Married filing separately
		Your tax is —					Your tax is —					Your tax is —		
83,000					**89,000**					**95,000**				
83,000	**83,100**	4,908	4,808	5,007	**89,000**	**89,100**	5,284	5,184	5,384	**95,000**	**95,100**	5,660	5,560	5,760
83,100	**83,200**	4,914	4,814	5,014	**89,100**	**89,200**	5,290	5,190	5,390	**95,100**	**95,200**	5,666	5,567	5,766
83,200	**83,300**	4,920	4,820	5,020	**89,200**	**89,300**	5,297	5,197	5,396	**95,200**	**95,300**	5,673	5,573	5,772
83,300	**83,400**	4,927	4,827	5,026	**89,300**	**89,400**	5,303	5,203	5,402	**95,300**	**95,400**	5,679	5,579	5,779
83,400	**83,500**	4,933	4,833	5,033	**89,400**	**89,500**	5,309	5,209	5,409	**95,400**	**95,500**	5,685	5,585	5,785
83,500	**83,600**	4,939	4,839	5,039	**89,500**	**89,600**	5,315	5,215	5,415	**95,500**	**95,600**	5,692	5,592	5,791
83,600	**83,700**	4,945	4,846	5,045	**89,600**	**89,700**	5,322	5,222	5,421	**95,600**	**95,700**	5,698	5,598	5,797
83,700	**83,800**	4,952	4,852	5,051	**89,700**	**89,800**	5,328	5,228	5,428	**95,700**	**95,800**	5,704	5,604	5,804
83,800	**83,900**	4,958	4,858	5,058	**89,800**	**89,900**	5,334	5,234	5,434	**95,800**	**95,900**	5,710	5,610	5,810
83,900	**84,000**	4,964	4,864	5,064	**89,900**	**90,000**	5,340	5,241	5,440	**95,900**	**96,000**	5,717	5,617	5,816
84,000					**90,000**					**96,000**				
84,000	**84,100**	4,970	4,871	5,070	**90,000**	**90,100**	5,347	5,247	5,446	**96,000**	**96,100**	5,723	5,623	5,823
84,100	**84,200**	4,977	4,877	5,076	**90,100**	**90,200**	5,353	5,253	5,453	**96,100**	**96,200**	5,729	5,629	5,829
84,200	**84,300**	4,983	4,883	5,083	**90,200**	**90,300**	5,359	5,259	5,459	**96,200**	**96,300**	5,735	5,636	5,835
84,300	**84,400**	4,989	4,889	5,089	**90,300**	**90,400**	5,365	5,266	5,465	**96,300**	**96,400**	5,742	5,642	5,841
84,400	**84,500**	4,996	4,896	5,095	**90,400**	**90,500**	5,372	5,272	5,471	**96,400**	**96,500**	5,748	5,648	5,848
84,500	**84,600**	5,002	4,902	5,102	**90,500**	**90,600**	5,378	5,278	5,478	**96,500**	**96,600**	5,754	5,654	5,854
84,600	**84,700**	5,008	4,908	5,108	**90,600**	**90,700**	5,384	5,284	5,484	**96,600**	**96,700**	5,760	5,661	5,860
84,700	**84,800**	5,014	4,914	5,114	**90,700**	**90,800**	5,391	5,291	5,490	**96,700**	**96,800**	5,767	5,667	5,866
84,800	**84,900**	5,021	4,921	5,120	**90,800**	**90,900**	5,397	5,297	5,497	**96,800**	**96,900**	5,773	5,673	5,873
84,900	**85,000**	5,027	4,927	5,127	**90,900**	**91,000**	5,403	5,303	5,503	**96,900**	**97,000**	5,779	5,679	5,879
85,000					**91,000**					**97,000**				
85,000	**85,100**	5,033	4,933	5,133	**91,000**	**91,100**	5,409	5,310	5,509	**97,000**	**97,100**	5,786	5,686	5,885
85,100	**85,200**	5,039	4,940	5,139	**91,100**	**91,200**	5,416	5,316	5,515	**97,100**	**97,200**	5,792	5,692	5,892
85,200	**85,300**	5,046	4,946	5,145	**91,200**	**91,300**	5,422	5,322	5,522	**97,200**	**97,300**	5,798	5,698	5,898
85,300	**85,400**	5,052	4,952	5,152	**91,300**	**91,400**	5,428	5,328	5,528	**97,300**	**97,400**	5,804	5,705	5,904
85,400	**85,500**	5,058	4,958	5,158	**91,400**	**91,500**	5,434	5,335	5,534	**97,400**	**97,500**	5,811	5,711	5,910
85,500	**85,600**	5,065	4,965	5,164	**91,500**	**91,600**	5,441	5,341	5,540	**97,500**	**97,600**	5,817	5,717	5,917
85,600	**85,700**	5,071	4,971	5,170	**91,600**	**91,700**	5,447	5,347	5,547	**97,600**	**97,700**	5,823	5,723	5,923
85,700	**85,800**	5,077	4,977	5,177	**91,700**	**91,800**	5,453	5,353	5,553	**97,700**	**97,800**	5,829	5,730	5,929
85,800	**85,900**	5,083	4,983	5,183	**91,800**	**91,900**	5,460	5,360	5,559	**97,800**	**97,900**	5,836	5,736	5,935
85,900	**86,000**	5,090	4,990	5,189	**91,900**	**92,000**	5,466	5,366	5,566	**97,900**	**98,000**	5,842	5,742	5,942
86,000					**92,000**					**98,000**				
86,000	**86,100**	5,096	4,996	5,196	**92,000**	**92,100**	5,472	5,372	5,572	**98,000**	**98,100**	5,848	5,748	5,948
86,100	**86,200**	5,102	5,002	5,202	**92,100**	**92,200**	5,478	5,378	5,578	**98,100**	**98,200**	5,855	5,755	5,954
86,200	**86,300**	5,108	5,009	5,208	**92,200**	**92,300**	5,485	5,385	5,584	**98,200**	**98,300**	5,861	5,761	5,961
86,300	**86,400**	5,115	5,015	5,214	**92,300**	**92,400**	5,491	5,391	5,591	**98,300**	**98,400**	5,867	5,767	5,967
86,400	**86,500**	5,121	5,021	5,221	**92,400**	**92,500**	5,497	5,397	5,597	**98,400**	**98,500**	5,873	5,773	5,973
86,500	**86,600**	5,127	5,027	5,227	**92,500**	**92,600**	5,503	5,404	5,603	**98,500**	**98,600**	5,880	5,780	5,979
86,600	**86,700**	5,133	5,034	5,233	**92,600**	**92,700**	5,510	5,410	5,609	**98,600**	**98,700**	5,886	5,786	5,986
86,700	**86,800**	5,140	5,040	5,239	**92,700**	**92,800**	5,516	5,416	5,616	**98,700**	**98,800**	5,892	5,792	5,992
86,800	**86,900**	5,146	5,046	5,246	**92,800**	**92,900**	5,522	5,422	5,622	**98,800**	**98,900**	5,898	5,799	5,998
86,900	**87,000**	5,152	5,052	5,252	**92,900**	**93,000**	5,528	5,429	5,628	**98,900**	**99,000**	5,905	5,805	6,004
87,000					**93,000**					**99,000**				
87,000	**87,100**	5,159	5,059	5,258	**93,000**	**93,100**	5,535	5,435	5,634	**99,000**	**99,100**	5,911	5,811	6,011
87,100	**87,200**	5,165	5,065	5,265	**93,100**	**93,200**	5,541	5,441	5,641	**99,100**	**99,200**	5,917	5,817	6,017
87,200	**87,300**	5,171	5,071	5,271	**93,200**	**93,300**	5,547	5,447	5,647	**99,200**	**99,300**	5,924	5,824	6,023
87,300	**87,400**	5,177	5,078	5,277	**93,300**	**93,400**	5,554	5,454	5,653	**99,300**	**99,400**	5,930	5,830	6,029
87,400	**87,500**	5,184	5,084	5,283	**93,400**	**93,500**	5,560	5,460	5,660	**99,400**	**99,500**	5,936	5,836	6,036
87,500	**87,600**	5,190	5,090	5,290	**93,500**	**93,600**	5,566	5,466	5,666	**99,500**	**99,600**	5,942	5,842	6,042
87,600	**87,700**	5,196	5,096	5,296	**93,600**	**93,700**	5,572	5,473	5,672	**99,600**	**99,700**	5,949	5,849	6,048
87,700	**87,800**	5,202	5,103	5,302	**93,700**	**93,800**	5,579	5,479	5,678	**99,700**	**99,800**	5,955	5,855	6,055
87,800	**87,900**	5,209	5,109	5,308	**93,800**	**93,900**	5,585	5,485	5,685	**99,800**	**99,900**	5,961	5,861	6,061
87,900	**88,000**	5,215	5,115	5,315	**93,900**	**94,000**	5,591	5,491	5,691	**99,900**	**100,000**	5,967	5,868	6,067
88,000					**94,000**									
88,000	**88,100**	5,221	5,121	5,321	**94,000**	**94,100**	5,597	5,498	5,697					
88,100	**88,200**	5,228	5,128	5,327	**94,100**	**94,200**	5,604	5,504	5,703					
88,200	**88,300**	5,234	5,134	5,334	**94,200**	**94,300**	5,610	5,510	5,710					
88,300	**88,400**	5,240	5,140	5,340	**94,300**	**94,400**	5,616	5,516	5,716					
88,400	**88,500**	5,246	5,146	5,346	**94,400**	**94,500**	5,623	5,523	5,722					
88,500	**88,600**	5,253	5,153	5,352	**94,500**	**94,600**	5,629	5,529	5,729					
88,600	**88,700**	5,259	5,159	5,359	**94,600**	**94,700**	5,635	5,535	5,735					
88,700	**88,800**	5,265	5,165	5,365	**94,700**	**94,800**	5,641	5,541	5,741					
88,800	**88,900**	5,271	5,172	5,371	**94,800**	**94,900**	5,648	5,548	5,747					
88,900	**89,000**	5,278	5,178	5,377	**94,900**	**95,000**	5,654	5,554	5,754					

$100,000 or over –
use the
Tax Computation Worksheet
on page 54

2015 Tax Computation Worksheet – Line 19

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.

Taxable income. If line 18 is –	(a) Fill in the amount from line 18	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	(e) Subtract (d) from (c). Fill in the result here and on Form 1, line 19
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.

Taxable income. If line 18 is –	(a) Fill in the amount from line 18	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	(e) Subtract (d) from (c). Fill in the result here and on Form 1, line 19
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	$

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

Taxable income. If line 18 is –	(a) Fill in the amount from line 18	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	(e) Subtract (d) from (c). Fill in the result here and on Form 1, line 19
At least $100,000 but less than $162,850	$	x 6.27% (.0627)	$	$ 199.76	$
$162,850 or over	$	x 7.65% (.0765)	$	$2,447.09	$

2015 Standard Deduction Table

Dependents or persons filing short-period returns or excluding income from U.S. Possessions, see page 30.

If your income (line 14 of Form 1) is – At least	But less than	And you are – Single	Married filing jointly	Married filing separately	Head of a household
		Your standard deduction is–			
0	**9,850**	10,250	18,460	8,770	13,240
9,850	**10,000**	10,250	18,460	8,755	13,240
10,000	**10,500**	10,250	18,460	8,691	13,240
10,500	**11,000**	10,250	18,460	8,592	13,240
11,000	**11,500**	10,250	18,460	8,493	13,240
11,500	**12,000**	10,250	18,460	8,394	13,240
12,000	**12,500**	10,250	18,460	8,295	13,240
12,500	**13,000**	10,250	18,460	8,196	13,240
13,000	**13,500**	10,250	18,460	8,098	13,240
13,500	**14,000**	10,250	18,460	7,999	13,240
14,000	**14,500**	10,250	18,460	7,900	13,240
14,500	**15,000**	10,250	18,460	7,801	13,240
15,000	**15,500**	10,194	18,460	7,702	13,134
15,500	**16,000**	10,134	18,460	7,603	13,022
16,000	**16,500**	10,074	18,460	7,504	12,909
16,500	**17,000**	10,014	18,460	7,405	12,796
17,000	**17,500**	9,954	18,460	7,306	12,684
17,500	**18,000**	9,894	18,460	7,208	12,571
18,000	**18,500**	9,834	18,460	7,109	12,459
18,500	**19,000**	9,774	18,460	7,010	12,346
19,000	**19,500**	9,714	18,460	6,911	12,234
19,500	**20,000**	9,654	18,460	6,812	12,121
20,000	**20,500**	9,594	18,460	6,713	12,008
20,500	**21,000**	9,534	18,458	6,614	11,896
21,000	**21,500**	9,474	18,359	6,515	11,783
21,500	**22,000**	9,414	18,260	6,416	11,671
22,000	**22,500**	9,354	18,161	6,318	11,558
22,500	**23,000**	9,294	18,062	6,219	11,446
23,000	**23,500**	9,234	17,964	6,120	11,333
23,500	**24,000**	9,174	17,865	6,021	11,220
24,000	**24,500**	9,114	17,766	5,922	11,108
24,500	**25,000**	9,054	17,667	5,823	10,995
25,000	**25,500**	8,994	17,568	5,724	10,883
25,500	**26,000**	8,934	17,469	5,625	10,770
26,000	**26,500**	8,874	17,370	5,526	10,658
26,500	**27,000**	8,814	17,271	5,428	10,545
27,000	**27,500**	8,754	17,172	5,329	10,432
27,500	**28,000**	8,694	17,074	5,230	10,320
28,000	**28,500**	8,634	16,975	5,131	10,207
28,500	**29,000**	8,574	16,876	5,032	10,095
29,000	**29,500**	8,514	16,777	4,933	9,982
29,500	**30,000**	8,454	16,678	4,834	9,870
30,000	**30,500**	8,394	16,579	4,735	9,757
30,500	**31,000**	8,334	16,480	4,636	9,644
31,000	**31,500**	8,274	16,381	4,538	9,532
31,500	**32,000**	8,214	16,282	4,439	9,419
32,000	**32,500**	8,154	16,184	4,340	9,307
32,500	**33,000**	8,094	16,085	4,241	9,194
33,000	**33,500**	8,034	15,986	4,142	9,081
33,500	**34,000**	7,974	15,887	4,043	8,969
34,000	**34,500**	7,914	15,788	3,944	8,856
34,500	**35,000**	7,854	15,689	3,845	8,744
35,000	**35,500**	7,794	15,590	3,746	8,631
35,500	**36,000**	7,734	15,491	3,647	8,519

If your income (line 14 of Form 1) is – At least	But less than	And you are – Single	Married filing jointly	Married filing separately	Head of a household
		Your standard deduction is–			
36,000	**36,500**	7,674	15,392	3,549	8,406
36,500	**37,000**	7,614	15,294	3,450	8,293
37,000	**37,500**	7,554	15,195	3,351	8,181
37,500	**38,000**	7,494	15,096	3,252	8,068
38,000	**38,500**	7,434	14,997	3,153	7,956
38,500	**39,000**	7,374	14,898	3,054	7,843
39,000	**39,500**	7,314	14,799	2,955	7,731
39,500	**40,000**	7,254	14,700	2,856	7,618
40,000	**40,500**	7,194	14,601	2,757	7,505
40,500	**41,000**	7,134	14,502	2,659	7,393
41,000	**41,500**	7,074	14,404	2,560	7,280
41,500	**42,000**	7,014	14,305	2,461	7,168
42,000	**42,500**	6,954	14,206	2,362	7,055
42,500	**43,000**	6,894	14,107	2,263	6,943
43,000	**43,500**	6,834	14,008	2,164	6,834
43,500	**44,000**	6,774	13,909	2,065	6,774
44,000	**44,500**	6,714	13,810	1,966	6,714
44,500	**45,000**	6,654	13,711	1,867	6,654
45,000	**45,500**	6,594	13,612	1,769	6,594
45,500	**46,000**	6,534	13,514	1,670	6,534
46,000	**46,500**	6,474	13,415	1,571	6,474
46,500	**47,000**	6,414	13,316	1,472	6,414
47,000	**47,500**	6,354	13,217	1,373	6,354
47,500	**48,000**	6,294	13,118	1,274	6,294
48,000	**48,500**	6,234	13,019	1,175	6,234
48,500	**49,000**	6,174	12,920	1,076	6,174
49,000	**49,500**	6,114	12,821	977	6,114
49,500	**50,000**	6,054	12,722	879	6,054
50,000	**50,500**	5,994	12,624	780	5,994
50,500	**51,000**	5,934	12,525	681	5,934
51,000	**51,500**	5,874	12,426	582	5,874
51,500	**52,000**	5,814	12,327	483	5,814
52,000	**52,500**	5,754	12,228	384	5,754
52,500	**53,000**	5,694	12,129	285	5,694
53,000	**53,500**	5,634	12,030	186	5,634
53,500	**54,000**	5,574	11,931	87	5,574
54,000	**54,500**	5,514	11,832	0	5,514
54,500	**55,000**	5,454	11,734	0	5,454
55,000	**55,500**	5,394	11,635	0	5,394
55,500	**56,000**	5,334	11,536	0	5,334
56,000	**56,500**	5,274	11,437	0	5,274
56,500	**57,000**	5,214	11,338	0	5,214
57,000	**57,500**	5,154	11,239	0	5,154
57,500	**58,000**	5,094	11,140	0	5,094
58,000	**58,500**	5,034	11,041	0	5,034
58,500	**59,000**	4,974	10,942	0	4,974
59,000	**59,500**	4,914	10,843	0	4,914
59,500	**60,000**	4,854	10,745	0	4,854
60,000	**60,500**	4,794	10,646	0	4,794
60,500	**61,000**	4,734	10,547	0	4,734
61,000	**61,500**	4,674	10,448	0	4,674
61,500	**62,000**	4,614	10,349	0	4,614
62,000	**62,500**	4,554	10,250	0	4,554
62,500	**63,000**	4,494	10,151	0	4,494

Continued on next page

2015 Standard Deduction Table *(continued from page 55)*

If your income (line 14 of Form 1) is – At least	But less than	And you are – Single	Married filing jointly	Married filing separately	Head of a household
		Your standard deduction is –			
63,000	**63,500**	4,434	10,052	0	4,434
63,500	**64,000**	4,374	9,953	0	4,374
64,000	**64,500**	4,314	9,855	0	4,314
64,500	**65,000**	4,254	9,756	0	4,254
65,000	**65,500**	4,194	9,657	0	4,194
65,500	**66,000**	4,134	9,558	0	4,134
66,000	**66,500**	4,074	9,459	0	4,074
66,500	**67,000**	4,014	9,360	0	4,014
67,000	**67,500**	3,954	9,261	0	3,954
67,500	**68,000**	3,894	9,162	0	3,894
68,000	**68,500**	3,834	9,063	0	3,834
68,500	**69,000**	3,774	8,965	0	3,774
69,000	**69,500**	3,714	8,866	0	3,714
69,500	**70,000**	3,654	8,767	0	3,654
70,000	**70,500**	3,594	8,668	0	3,594
70,500	**71,000**	3,534	8,569	0	3,534
71,000	**71,500**	3,474	8,470	0	3,474
71,500	**72,000**	3,414	8,371	0	3,414
72,000	**72,500**	3,354	8,272	0	3,354
72,500	**73,000**	3,294	8,173	0	3,294
73,000	**73,500**	3,234	8,075	0	3,234
73,500	**74,000**	3,174	7,976	0	3,174
74,000	**74,500**	3,114	7,877	0	3,114
74,500	**75,000**	3,054	7,778	0	3,054
75,000	**75,500**	2,994	7,679	0	2,994
75,500	**76,000**	2,934	7,580	0	2,934
76,000	**76,500**	2,874	7,481	0	2,874
76,500	**77,000**	2,814	7,382	0	2,814
77,000	**77,500**	2,754	7,283	0	2,754
77,500	**78,000**	2,694	7,185	0	2,694
78,000	**78,500**	2,634	7,086	0	2,634
78,500	**79,000**	2,574	6,987	0	2,574
79,000	**79,500**	2,514	6,888	0	2,514
79,500	**80,000**	2,454	6,789	0	2,454
80,000	**80,500**	2,394	6,690	0	2,394
80,500	**81,000**	2,334	6,591	0	2,334
81,000	**81,500**	2,274	6,492	0	2,274
81,500	**82,000**	2,214	6,393	0	2,214
82,000	**82,500**	2,154	6,295	0	2,154
82,500	**83,000**	2,094	6,196	0	2,094
83,000	**83,500**	2,034	6,097	0	2,034
83,500	**84,000**	1,974	5,998	0	1,974
84,000	**84,500**	1,914	5,899	0	1,914
84,500	**85,000**	1,854	5,800	0	1,854
85,000	**85,500**	1,794	5,701	0	1,794
85,500	**86,000**	1,734	5,602	0	1,734
86,000	**86,500**	1,674	5,503	0	1,674
86,500	**87,000**	1,614	5,405	0	1,614
87,000	**87,500**	1,554	5,306	0	1,554
87,500	**88,000**	1,494	5,207	0	1,494
88,000	**88,500**	1,434	5,108	0	1,434
88,500	**89,000**	1,374	5,009	0	1,374
89,000	**89,500**	1,314	4,910	0	1,314
89,500	**90,000**	1,254	4,811	0	1,254

If your income (line 14 of Form 1) is – At least	But less than	And you are – Single	Married filing jointly	Married filing separately	Head of a household
		Your standard deduction is –			
90,000	**90,500**	1,194	4,712	0	1,194
90,500	**91,000**	1,134	4,613	0	1,134
91,000	**91,500**	1,074	4,515	0	1,074
91,500	**92,000**	1,014	4,416	0	1,014
92,000	**92,500**	954	4,317	0	954
92,500	**93,000**	894	4,218	0	894
93,000	**93,500**	834	4,119	0	834
93,500	**94,000**	774	4,020	0	774
94,000	**94,500**	714	3,921	0	714
94,500	**95,000**	654	3,822	0	654
95,000	**95,500**	594	3,723	0	594
95,500	**96,000**	534	3,625	0	534
96,000	**96,500**	474	3,526	0	474
96,500	**97,000**	414	3,427	0	414
97,000	**97,500**	354	3,328	0	354
97,500	**98,000**	294	3,229	0	294
98,000	**98,500**	234	3,130	0	234
98,500	**99,000**	174	3,031	0	174
99,000	**99,500**	114	2,932	0	114
99,500	**100,000**	54	2,833	0	54
100,000	**100,500**	0	2,735	0	0
100,500	**101,000**	0	2,636	0	0
101,000	**101,500**	0	2,537	0	0
101,500	**102,000**	0	2,438	0	0
102,000	**102,500**	0	2,339	0	0
102,500	**103,000**	0	2,240	0	0
103,000	**103,500**	0	2,141	0	0
103,500	**104,000**	0	2,042	0	0
104,000	**104,500**	0	1,943	0	0
104,500	**105,000**	0	1,845	0	0
105,000	**105,500**	0	1,746	0	0
105,500	**106,000**	0	1,647	0	0
106,000	**106,500**	0	1,548	0	0
106,500	**107,000**	0	1,449	0	0
107,000	**107,500**	0	1,350	0	0
107,500	**108,000**	0	1,251	0	0
108,000	**108,500**	0	1,152	0	0
108,500	**109,000**	0	1,053	0	0
109,000	**109,500**	0	954	0	0
109,500	**110,000**	0	856	0	0
110,000	**110,500**	0	757	0	0
110,500	**111,000**	0	658	0	0
111,000	**111,500**	0	559	0	0
111,500	**112,000**	0	460	0	0
112,000	**112,500**	0	361	0	0
112,500	**113,000**	0	262	0	0
113,000	**113,500**	0	163	0	0
113,500	**114,000**	0	64	0	0
114,000	**114,076**	0	8	0	0
114,076	**or over**	0	0	0	0

WISCONSIN SCHOOL DISTRICT NUMBER

Appearing below is an alphabetical listing of Wisconsin school districts. Refer to this listing and find the number of the district in which you lived on December 31, 2015. Fill in this number in the name and address area of your return. Failure to include your school district number may delay the processing of your return and any refund due.

The listing is divided into two sections. **SECTION I** lists all districts which operate high schools. **SECTION II** lists those districts which operate schools having only elementary grades.

Your school district will generally be the name of the municipality where the public high school is located which any children at your home would be entitled to attend. However, if such high school is a "union high school," refer to **SECTION II** and find the number of your elementary district.

The listing has the names of the school districts only to help you find your district number. Don't write in the name of your school district or the name of any specific school. Fill in only your school district's number on the school district line in the name and address area of your return. For example:

1. If you lived in the city of Milwaukee, you will fill in the number 3619 on the school district line.
2. If you lived in the city of Hartford, you would refer to Section II and find the number 2443, which is the number for Jt. No. 1 Hartford elementary district.

The following are other factors to be considered in determining your school district number:

1. If you lived in one school district but worked in another, fill in the district number where you lived.
2. If you were temporarily living away from your permanent home, fill in the district number of your permanent home.

Note If you can't identify your school district, contact your municipal clerk or local school for help.

SECTION I – SCHOOL DISTRICTS OPERATING HIGH SCHOOLS

School District	No.
ABBOTSFORD	0007
ADAMS-FRIENDSHIP	0014
ALBANY	0063
ALGOMA	0070
ALMA	0084
ALMA CENTER	0091
ALMOND-BANCROFT	0105
ALTOONA	0112
AMERY	0119
ANTIGO	0140
APPLETON	0147
ARCADIA	0154
ARGYLE	0161
ARROWHEAD UHS	*
ASHLAND	0170
ASHWAUBENON	0182
ATHENS	0196
AUBURNDALE	0203
AUGUSTA	0217
BALDWIN-WOODVILLE	0231
BANGOR	0245
BARABOO	0280
BARNEVELD	0287
BARRON	0308
BAYFIELD	0315
BEAVER DAM	0336
BEECHER-DUNBAR-PEMBINE	4263
BELLEVILLE	0350
BELMONT	0364
BELOIT	0413
BELOIT TURNER	0422
BENTON	0427
BERLIN	0434
BIG FOOT UHS	*
BIRCHWOOD	0441
BLACK HAWK	2240
BLACK RIVER FALLS	0476
BLAIR-TAYLOR	0485
BLOOMER	0497
BONDUEL	0602
BOSCOBEL AREA	0609
BOWLER	0623
BOYCEVILLE	0637
BRILLION	0658
BRODHEAD	0700
BROWN DEER	0721
BRUCE	0735
BURLINGTON	0777
BUTTERNUT	0840
CADOTT	0870
CAMBRIA-FRIESLAND	0882
CAMBRIDGE	0896
CAMERON	0903
CAMPBELLSPORT	0910
CASHTON	0980
CASSVILLE	0994
CEDARBURG	1015
CEDAR GROVE-BELGIUM	1029
CENTRAL/WESTOSHA	*
CHEQUAMEGON	1071
CHETEK-WEYERHAEUSER	1080
CHILTON	1085
CHIPPEWA FALLS	1092
CLAYTON	1120
CLEAR LAKE	1127
CLINTON	1134
CLINTONVILLE	1141
COCHRANE-FOUNTAIN CITY	1155
COLBY	1162
COLEMAN	1169
COLFAX	1176
COLUMBUS	1183
CORNELL	1204
CRANDON	1218
CRIVITZ	1232
CUBA CITY	1246
CUDAHY	1253
CUMBERLAND	1260
D C EVEREST	4970
DARLINGTON	1295
DEERFIELD	1309
DE FOREST	1316
DELAVAN-DARIEN	1380
DENMARK	1407
DE PERE	1414
DE SOTO	1421
DODGELAND	2744
DODGEVILLE	1428
DRUMMOND	1491
DURAND	1499
EAST TROY	1540
EAU CLAIRE	1554
EDGAR	1561
EDGERTON	1568
ELCHO	1582
ELEVA-STRUM	1600
ELKHART LAKE-GLENBEULAH	1631
ELKHORN	1638
ELK MOUND	1645
ELLSWORTH	1659
ELMBROOK	0714
ELMWOOD	1666
EVANSVILLE	1694
FALL CREEK	1729
FALL RIVER	1736
FENNIMORE	1813
FLAMBEAU	5757
FLORENCE CO	1855
FOND DU LAC	1862
FORT ATKINSON	1883
FRANKLIN	1900
FREDERIC	1939
FREEDOM	1953
GALESVILLE-ETTRICK-TREMPEALEAU	2009
GERMANTOWN	2058
GIBRALTAR	2114
GILLETT	2128
GILMAN	2135
GILMANTON	2142
GLENWOOD CITY	2198
GOODMAN-ARMSTRONG	2212
GRAFTON	2217
GRANTON	2226
GRANTSBURG	2233
GREEN BAY	2289
GREENDALE	2296
GREENFIELD	2303
GREEN LAKE	2310
GREENWOOD	2394
GRESHAM	2415
HAMILTON	2420
HARTFORD UHS	*
HAYWARD	2478
HIGHLAND	2527
HILBERT	2534
HILLSBORO	2541
HOLMEN	2562
HORICON	2576
HORTONVILLE AREA	2583
HOWARD-SUAMICO	2604
HOWARDS GROVE	2605
HUDSON	2611
HURLEY	2618
HUSTISFORD	2625
INDEPENDENCE	2632
IOLA-SCANDINAVIA	2639
IOWA-GRANT	2646
ITHACA	2660
JANESVILLE	2695
JEFFERSON	2702
JOHNSON CREEK	2730
JUDA	2737
KAUKAUNA	2758
KENOSHA	2793
KETTLE MORAINE	1376
KEWASKUM	2800
KEWAUNEE	2814
KICKAPOO	5960
KIEL	2828
KIMBERLY	2835
KOHLER	2842
LA CROSSE	2849
LADYSMITH	2856
LA FARGE	2863
LAKE GENEVA-GENOA CITY UHS	*
LAKE HOLCOMBE	2891
LAKELAND UHS	*
LAKE MILLS	2898
LANCASTER	2912
LAONA	2940
LENA	2961
LITTLE CHUTE	3129
LODI	3150
LOMIRA	3171
LOYAL	3206
LUCK	3213
LUXEMBURG-CASCO	3220
MADISON	3269
MANAWA	3276
MANITOWOC	3290
MAPLE	3297
MARATHON CITY	3304
MARINETTE	3311
MARION	3318
MARKESAN	3325
MARSHALL	3332
MARSHFIELD	3339
MAUSTON	3360
MAYVILLE	3367
MCFARLAND	3381
MEDFORD	3409
MELLEN	3427
MELROSE-MINDORO	3428
MENASHA	3430
MENOMINEE INDIAN	3434
MENOMONEE FALLS	3437
MENOMONIE	3444
MEQUON-THIENSVILLE	3479
MERCER	3484
MERRILL	3500
MIDDLETON-CROSS PLAINS	3549
MILTON	3612
MILWAUKEE	3619
MINERAL POINT	3633
MISHICOT	3661
MONDOVI	3668
MONONA GROVE	3675
MONROE	3682
MONTELLO	3689
MONTICELLO	3696
MOSINEE	3787
MOUNT HOREB	3794
MUKWONAGO	3822
MUSKEGO-NORWAY	3857
NECEDAH	3871
NEENAH	3892
NEILLSVILLE	3899
NEKOOSA	3906
NEW AUBURN	3920
NEW BERLIN	3925
NEW GLARUS	3934
NEW HOLSTEIN	3941
NEW LISBON	3948
NEW LONDON	3955
NEW RICHMOND	3962
NIAGARA	3969
NICOLET UHS	*
NORRIS	3976
NORTH CRAWFORD	2016
NORTH FOND DU LAC	3983
NORTHERN OZAUKEE	1945
NORTHLAND PINES	1526
NORTHWOOD	3654
NORWALK-ONTARIO-WILTON	3990
OAK CREEK-FRANKLIN	4018
OAKFIELD	4025
OCONOMOWOC	4060
OCONTO	4067
OCONTO FALLS	4074
OMRO	4088
ONALASKA	4095
OOSTBURG	4137
OREGON	4144
OSCEOLA	4165
OSHKOSH	4179
OSSEO-FAIRCHILD	4186
OWEN-WITHEE	4207
PALMYRA-EAGLE	4221
PARDEEVILLE	4228
PARKVIEW	4151
PECATONICA	0490
PEPIN	4270
PESHTIGO	4305
PEWAUKEE	4312
PHELPS	4330
PHILLIPS	4347
PITTSVILLE	4368
PLATTEVILLE	4389
PLUM CITY	4459
PLYMOUTH	4473
PORTAGE	4501
PORT EDWARDS	4508
PORT WASHINGTON-SAUKVILLE	4515
POTOSI	4529
POYNETTE	4536
PRAIRIE DU CHIEN	4543
PRAIRIE FARM	4557
PRENTICE	4571
PRESCOTT	4578
PRINCETON	4606
PULASKI	4613
RACINE	4620
RANDOLPH	4634
RANDOM LAKE	4641
REEDSBURG	4753
REEDSVILLE	4760
RHINELANDER	4781
RIB LAKE	4795
RICE LAKE	4802
RICHLAND	4851
RIO	4865
RIPON AREA	4872
RIVERDALE	3850
RIVER FALLS	4893
RIVER RIDGE	4904
RIVER VALLEY	5523
ROSENDALE-BRANDON	4956
ROSHOLT	4963
ROYALL	1673
SAINT CROIX CENTRAL	2422
SAINT CROIX FALLS	5019
SAINT FRANCIS	5026
SAUK PRAIRIE	5100
SENECA	5124
SEVASTOPOL	5130
SEYMOUR	5138
SHAWANO	5264
SHEBOYGAN	5271
SHEBOYGAN FALLS	5278
SHELL LAKE	5306
SHIOCTON	5348
SHOREWOOD	5355
SHULLSBURG	5362
SIREN	5376
SLINGER	5390
SOLON SPRINGS	5397
SOMERSET	5432
SOUTH MILWAUKEE	5439
SOUTH SHORE	4522
SOUTHERN DOOR CO	5457
SOUTHWESTERN WISCONSIN	2485
SPARTA	5460
SPENCER	5467
SPOONER	5474
SPRING VALLEY	5586
STANLEY-BOYD	5593
STEVENS POINT	5607
STOCKBRIDGE	5614
STOUGHTON	5621
STRATFORD	5628
STURGEON BAY	5642
SUN PRAIRIE	5656
SUPERIOR	5663
SURING	5670
THORP	5726
THREE LAKES	5733
TIGERTON	5740
TOMAH	5747
TOMAHAWK	5754
TOMORROW RIVER	0126
TRI-COUNTY	4375
TURTLE LAKE	5810
TWO RIVERS	5824
UNION GROVE UHS	*
UNITY	0238
VALDERS	5866
VERONA	5901
VIROQUA	5985
WABENO	5992
WASHBURN	6027
WASHINGTON	6069
WATERFORD UHS	*
WATERLOO	6118
WATERTOWN	6125
WAUKESHA	6174
WAUNAKEE	6181
WAUPACA	6195
WAUPUN	6216
WAUSAU	6223
WAUSAUKEE	6230
WAUTOMA	6237
WAUWATOSA	6244
WAUZEKA-STEUBEN	6251
WEBSTER	6293
WEST ALLIS	6300
WEST BEND	6307
WESTBY	6321
WEST DE PERE	6328
WEST SALEM	6370
WESTFIELD	6335
WESTON	6354
WEYAUWEGA-FREMONT	6384
WHITEFISH BAY	6419
WHITEHALL	6426
WHITE LAKE	6440
WHITEWATER	6461
WHITNALL	6470
WILD ROSE	6475
WILLIAMS BAY	6482
WILMOT UHS	*
WINNECONNE	6608
WINTER	6615
WISCONSIN DELLS	6678
WISCONSIN HEIGHTS	0469
WISCONSIN RAPIDS	6685
WITTENBERG-BIRNAMWOOD	6692
WONEWOC-UNION CENTER.	6713
WRIGHTSTOWN	6734

*This is a "Union High School" district. Refer to Section II of this listing and determine the number of your elementary school district.

SECTION II – SCHOOL DISTRICTS OPERATING ONLY ELEMENTARY SCHOOLS

BRIGHTON, #1	0657
BRISTOL, #1	0665
DOVER, #1	1449
ERIN	1687
FONTANA, JT #8	1870
FOX POINT, JT #2	1890
FRIESS LAKE	4843
GENEVA, JT #4	2044
GENOA CITY, JT #2	2051
GLENDALE-RIVER HILLS	2184
HARTFORD, JT #1	2443
HARTLAND-LAKESIDE, JT #3	2460
HERMAN, #22	2523
LAC DU FLAMBEAU, #1	1848
LAKE COUNTRY	3862
LAKE GENEVA, JT #1	2885
LINN, JT #4	3087
LINN, JT #6	3094
MAPLE DALE-INDIAN HILL	1897
MERTON COMMUNITY	3528
MINOCQUA, JT #1	3640
NEOSHO, JT #3	3913
NORTH CAPE	4690
NORTH LAKE	3514
NORTH LAKELAND	0616
NORWAY, JT #7	4011
PARIS, JT #1	4235
RANDALL, JT #1	4627
RAYMOND, #14	4686
RICHFIELD, JT #1	4820
RICHMOND	3122
RUBICON, JT #6	4998
SALEM	5068
SHARON, JT #11	5258
SILVER LAKE, JT #1	5369
STONE BANK	3542
SWALLOW	3510
TREVOR-WILMOT	5780
TWIN LAKES, #4	5817
UNION GROVE, JT #1	5859
WALWORTH, JT #1	6022
WASHINGTON-CALDWELL	6104
WATERFORD, JT #1	6113
WHEATLAND, JT #1	6412
WOODRUFF, JT #1	6720
YORKVILLE, JT #2	6748

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  Enterprise zone jobs 15, 44
  Ethanol and biodiesel fuel pump 37
  Farmland preservation 9, 15, 41
  Film production investment 35
  Film production services 37
  Health insurance risk-sharing 35
  Historic rehabilitation 37, 40
  Homestead 8, 42
  Internet equipment 37
  Itemized deduction 30
  Jobs tax 15, 44
  Manufacturer's sales tax 37
  Manufacturing and agriculture 15, 37
  Manufacturing investment 15, 37
  Married couple 36
  Opportunity zone investment 37
  Postsecondary education 35
  Repayment 42
  Research 15, 35, 37
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