

TEST 1

This is a single taxpayer with 2 W2s.

Forms:

State: WIZ, W2 (2)

Federal: 1040EZ

Taxpayer:

Test Maple

7842 Weeping Willow Ln

Bruce, WI 54819

SSN: 400-00-5401

Filing Status: Single

DO NOT STAPLE

Your legal last name <b>MAPLE</b>		Legal first name <b>TEST</b>		M.I.	Your social security number <b>400 00 5401</b>
If a joint return, spouse's legal last name		Spouse's legal first name		M.I.	Spouse's social security number
Home address (number and street). If you have a PO Box, see page 6. <b>7842 WEEPING WILLOW LN</b>				Apt. No.	
City or post office <b>BRUCE</b>		State <b>WI</b>	Zip code <b>54819</b>		
Filing status (check below) <input checked="" type="checkbox"/> Single <input type="checkbox"/> Married joint return (even if only one had income)				Tax district Check below then fill in either the name of city, village, or town and the county in which you lived at the end of 2014. <input type="checkbox"/> City <input checked="" type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town <b>BRUCE</b> County of <b>RUSK</b> School district number (see page 23) <b>0735</b> Special conditions <input type="checkbox"/>	

Print numbers like this → 0123456789      Not like this → 0147      **NO COMMAS; NO CENTS**

1	Adjusted gross income from line 4 of federal Form 1040EZ	1	39000.00
2	If your parent (or someone else) can claim you (or your spouse) as a dependent, check here	2	<input type="checkbox"/>
3	Fill in the <b>standard deduction</b> for your filing status from table, page 31. <b>But</b> if you checked line 2, fill in the amount from worksheet on back	3	7114.00
4	Subtract line 3 from line 1. If line 3 is larger than line 1, fill in 0	4	31886.00
5	Deduction for exemptions. Fill in \$700 (\$1,400 if married, or 0 if you checked line 2 - see instructions on back)	5	700.00
6	Subtract line 5 from line 4. If line 5 is larger than line 4, fill in 0. This is your taxable income	6	31186.00
7	Tax. Use amount on line 6 to find your tax using table, page 24	7	1659.00
8	School property tax credit		
8a	Rent paid in 2014 - heat included ... 1997.00	} Find credit from table page 12 .... 8a	73.00
	Rent paid in 2014 - heat not included ... 800.00		
8b	Property taxes paid on home in 2014 ... 2015.00	} Find credit from table page 13 .... 8b	242.00
9	Married couple credit. Wages 9a: Yourself .00 (see instructions on reverse side) 9b Spouse .00		
9c	Fill in smaller of 9a or 9b but no more than \$16,000 .00 x .03 = ... 9c		.00
10	Add credits on lines 8a, 8b, and 9c	10	300.00
11	Subtract line 10 from line 7. If line 10 is larger than line 7, fill in 0. This is your net tax	11	1359.00
12	Sales and use tax due on Internet, mail order, or other out-of-state purchases (see page 14) .00 If you certify that no sales or use tax is due, check here <input checked="" type="checkbox"/>	12	.00
13	Donations (decreases refund or increases amount owed)		
a	Endangered resources	29.00	
b	Packers football stadium	22.00	
c	Cancer research	.00	
d	Veterans trust fund	26.00	
e	Multiple sclerosis	.00	
f	Firefighters memorial	.00	
g	Military family relief	.00	
h	Second Harvest/Feeding Amer.	12.00	
i	Red Cross WI Disaster Relief	13.00	
j	Special Olympics Wisconsin	10.00	
	Total (add lines a through j)	13k	112.00
14	Add lines 11, 12, and 13k	14	1471.00

ENCLOSE withholding statements

PAPER CLIP check or money order here

15	Amount from line 14	15	1471 .00
16	Wisconsin income tax withheld. Enclose readable withholding statements	16	2200 .00
17	If line 16 is larger than line 15, subtract line 15 from line 16 . . . . . This is <b>YOUR REFUND</b>	17	729 .00
18	If line 15 is larger than line 16, subtract line 16 from line 15 . . This is the <b>AMOUNT YOU OWE</b>	18	.00

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

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

**Sign below** Under penalties of law, I declare that this return is true, correct, and complete to the best of my knowledge and belief.

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

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



### INSTRUCTIONS

Read "Which Form to File for 2014" on page 3 of the Form 1A instructions to see which form is right for you.

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

**Name and Address** Print your legal name and address. If you filed a joint return for 2013 and are filing a joint return for 2014 with the same spouse, enter your names and social security numbers in the same order as on your 2013 return.

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

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

A. Wages, salaries, and tips included in line 1 of Form WI-Z. (Do not include interest income or taxable scholarships or fellowships not reported on a W-2.) . . . . . A.	.00
B. Addition amount . . . . . B.	350.00
C. Add lines A and B. If total is less than \$1,000, fill in \$1,000 . . . . . C.	.00
D. Fill in the standard deduction for your filing status using table, page 31 . . . . . D.	.00
E. Fill in the SMALLER of line C or D here and on line 3 of Form WI-Z. . . . . E.	.00

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

**Lines 8a and 8b School Property Tax Credit** You may claim a credit if, during 2014, you paid rent for living quarters used as your primary residence OR you paid property taxes on your home. See the instructions for lines 20a and 20b of Form 1A. The total credits on lines 8a and 8b cannot exceed \$300.

**Line 9 Married Couple Credit** If you are married and you and your spouse were both employed in 2014, you may claim the married couple credit. Complete the following steps:

- (1) Fill in your 2014 wages on line 9a. Fill in your spouse's wages on line 9b.
- (2) Fill in the smaller of line 9a or 9b (but not more than \$16,000) in the space provided on line 9c.
- (3) Multiply the amount determined in Step 2 by .03 (3%).
- (4) Fill in the result (but not more than \$480) on line 9c.

**Line 12 Sales and Use Tax Due on Out-of-State Purchases** If you made purchases from out-of-state firms during 2014 and did not pay a sales and use tax, you may owe Wisconsin sales and use tax. See the instructions for line 25 of Form 1A.

**Line 13 Donations** You may designate amounts as a donation to one or more of the programs listed on lines 13a through 13j. Your donation will either reduce your refund or be added to tax due. Add the amounts on lines 13a through 13j and fill in the total on line 13k. See the instructions for line 26 of Form 1A for further information on how your donation will be used.

**Line 16 Wisconsin Income Tax Withheld** Fill in the total amount of Wisconsin income tax withheld as shown on your withholding statements (W-2s). **Do not include income tax withheld for any state other than Wisconsin.** Enclose your withholding statements.

**Line 17 or 18** Fill in line 17 or 18 to determine your refund or amount you owe. If you owe an amount, paper clip your check or money order to Form WI-Z. See page 18 of the Form 1A instructions for information on paying by credit card or online.

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

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

**Enclosures** See Form 1A instructions (page 19) for enclosures that may be required. Do not enclose a copy of your federal return.

22222		a Employee's social security number 400005401		OMB No. 1545-0008					
b Employer identification number (EIN) 22-6677889			1 Wages, tips, other compensation 17,000.00		2 Federal income tax withheld 1,200.00				
c Employer's name, address, and ZIP code Audubon Hospital 101 Bedpan Ln Bruce WI, 54819			3 Social security wages 17,000.00		4 Social security tax withheld 1,234.00				
			5 Medicare wages and tips 17,000.00		6 Medicare tax withheld 267.00				
			7 Social security tips		8 Allocated tips				
d Control number			9		10 Dependent care benefits				
e Employee's first name and initial Test		Last name Maple		Suff.		11 Nonqualified plans		12a	
7482 Weeping Willow Ln Bruce, WI 54819			13 Statutory employee <input type="checkbox"/>		Retirement plan <input type="checkbox"/>		Third-party sick pay <input type="checkbox"/>		12b
			14 Other				12c		
							12d		
f Employee's address and ZIP code			15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
			WI	036-1234567890-06	17,000.00	800.00			

Form **W-2** Wage and Tax Statement  
 Copy 1—For State, City, or Local Tax Department

2014

Department of the Treasury—Internal Revenue Service

22222		a Employee's social security number 400-00-5401		OMB No. 1545-0008					
b Employer identification number (EIN) 22-3344556			1 Wages, tips, other compensation 22,000.00		2 Federal income tax withheld 1,800.00				
c Employer's name, address, and ZIP code Brush Piles Unlimited 88 Mimosa Ave. Bruce, WI 54819			3 Social security wages 22,000.00		4 Social security tax withheld 1,700.00				
			5 Medicare wages and tips 22,000.00		6 Medicare tax withheld 336.00				
			7 Social security tips		8 Allocated tips				
d Control number			9		10 Dependent care benefits				
e Employee's first name and Initial Test		Last name Maple		Suff.		11 Nonqualified plans		12a	
7842 Weeping Willow Ln Bruce, WI 54819			13 Statutory employee <input type="checkbox"/>		Retirement plan <input type="checkbox"/>	Third-party sick pay <input type="checkbox"/>	12b		
			14 Other				12c		
							12d		
f Employee's address and ZIP code			15 State Employer's state ID number WI   036-0987654321-06		16 State wages, tips, etc. 22,000.00	17 State income tax 1,400.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement  
Copy 1 — For State, City, or Local Tax Department

2014

Department of the Treasury—Internal Revenue Service



Use this form if

- Your filing status is single or married filing jointly. If you are not sure about your filing status, see instructions.
- You (and your spouse if married filing jointly) were under age 65 and not blind at the end of 2014. If you were born on January 1, 1950, you are considered to be age 65 at the end of 2014.
- You do not claim any dependents. For information on dependents, see Pub. 501.
- Your taxable income (line 6) is less than \$100,000.
- You do not claim any adjustments to income. For information on adjustments to income, use the TeleTax topics listed under *Adjustments to Income* at [www.irs.gov/taxtopics](http://www.irs.gov/taxtopics) (see instructions).
- The only tax credit you can claim is the earned income credit (EIC). The credit may give you a refund even if you do not owe any tax. You do not need a qualifying child to claim the EIC. For information on credits, use the TeleTax topics listed under *Tax Credits* at [www.irs.gov/taxtopics](http://www.irs.gov/taxtopics) (see instructions). If you received a Form 1098-T or paid higher education expenses, you may be eligible for a tax credit or deduction that you must claim on Form 1040A or Form 1040. For more information on tax benefits for education, see Pub. 970. If you can claim the premium tax credit or you received or benefited from payments of the advance premium tax credit, you must use Form 1040A or Form 1040.
- You had only wages, salaries, tips, taxable scholarship or fellowship grants, unemployment compensation, or Alaska Permanent Fund dividends, and your taxable interest was not over \$1,500. But if you earned tips, including allocated tips, that are not included in box 5 and box 7 of your Form W-2, you may not be able to use Form 1040EZ (see instructions). If you are planning to use Form 1040EZ for a child who received Alaska Permanent Fund dividends, see instructions.

Filling in your return

If you received a scholarship or fellowship grant or tax-exempt interest income, such as on municipal bonds, see the instructions before filling in the form. Also, see the instructions if you received a Form 1099-INT showing federal income tax withheld or if federal income tax was withheld from your unemployment compensation or Alaska Permanent Fund dividends.

For tips on how to avoid common mistakes, see instructions.

Remember, you must report all wages, salaries, and tips even if you do not get a Form W-2 from your employer. You must also report all your taxable interest, including interest from banks, savings and loans, credit unions, etc., even if you do not get a Form 1099-INT.

Worksheet for Line 5 — Dependents Who Checked One or Both Boxes

Use this worksheet to figure the amount to enter on line 5 if someone can claim you (or your spouse if married filing jointly) as a dependent, even if that person chooses not to do so. To find out if someone can claim you as a dependent, see Pub. 501.

A. Amount, if any, from line 1 on front . . . . .

+ 350.00 Enter total ▶

B. Minimum standard deduction . . . . .

C. Enter the **larger** of line A or line B here . . . . .

D. Maximum standard deduction. If **single**, enter \$6,200; if **married filing jointly**, enter \$12,400 . . . . .

E. Enter the **smaller** of line C or line D here. This is your standard deduction . . . . .

F. Exemption amount.

- If single, enter -0-.
- If married filing jointly and —
  - both you and your spouse can be claimed as dependents, enter -0-.
  - only one of you can be claimed as a dependent, enter \$3,950.

G. Add lines E and F. Enter the total here and on line 5 on the front . . . . .

(keep a copy for your records)

- If you did not check any boxes on line 5, enter on line 5 the amount shown below that applies to you.
- Single, enter \$10,150. This is the total of your standard deduction (\$6,200) and your exemption (\$3,950).
  - Married filing jointly, enter \$20,300. This is the total of your standard deduction (\$12,400), your exemption (\$3,950), and your spouse's exemption (\$3,950).

Mailing Return

Mail your return by April 15, 2015. Mail it to the address shown on the last page of the instructions.