



# **Tax Year 2012**

## **VITA/TCE Sample Questions**

**Developed by:**  
Wisconsin Department of Revenue



## Section 1 - Exercises

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### Exercise 1 - Charles Brick

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Charles Brick, 35, works full-time as bricklayer. He found out at a VITA site last year that he could use the federal and state easy forms instead of the long forms he had been filing for the last ten years.

**Charles provided the following information:**

- Social Security No .... 999-99-XXXX
- Address ..... 1339 Ryan Road, Oak Creek Wisconsin 53154
- Telephone ..... 608-266-2772
- Filing Status ..... Single
- Exemptions:
  - » Charles cannot be claimed as a dependent on another person's return
  - » He does not have any dependents
- Income:
  - » Wages ..... 45,000
  - » Bank interest ..... 1,250
- Credits ..... None
- Tax withheld:
  - » Federal ..... 8,100
  - » Wisconsin ..... 2,500

**Additional information:**

- Oak Creek is a city located within Milwaukee County
- Charles paid \$6,600 rent for the year. The landlord paid the heating bills.
- Charles purchased a pair of binoculars from an out-of-state Internet retailer because, as everyone knows, most out-of-state Internet retailers don't charge sales tax. He paid \$1,400 for the binoculars plus \$30 for shipping and handling. The retailer did not collect sales or use tax.

**Requirements:**

1. Complete Wisconsin Form 1
2. Comment on Charles opinion of out-of-state Internet retailers

*Answer found on p. 75*

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## Exercise 2 - Darrel and Darcey Daredevil

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### Darrel and Darcey provided the following information:

- Social Security Number . . . . 123-99-XXXX and 456-99-XXXX
- Address . . . . . 3962 Codger Lane, Bayfield, Wisconsin 53595
- Telephone . . . . . 608-266-7879
- Filing Status . . . . . Married filing jointly
- Exemptions:    Relation    Social Security #                    Lived with taxpayer
  - » Marty . . . . . Uncle            999-99-9989                    0 months
  - » Midge . . . . . Cousin            999-99-9988                    12 months
- Income:
  - » Wages (Darcey) . . . . . 13,000
  - » Bank of Bayfield Interest . . . . . 1,000
  - » State of Montana Bond Interest . . . . . 400
  - » Taxable Pension Income . . . . . 77,000
  - » Gross Social Security Received . . . . . 30,000
  - » Taxable Social Security Benefits . . . . . 25,500
  - » Other Income (director's fees) . . . . . 4,500
- Adjustments:
  - » Alimony (to SSN #976-54-3221) . . . . . 8,700
- Credits: . . . . . None
- Tax withheld:
  - » Federal . . . . . 14,000
  - » Wisconsin . . . . . 750

### Additional information:

- \$35,000 of pension income is from Darrel's Civil Service Pension
- He worked for the Department of Defense from 1961 (he enrolled in the pension fund in 1962) through 2002, a total of 40 years
- The Town of Bayfield is in Bayfield County
- The Daredevils paid \$4,850 of real estate taxes on their personal residence
- Note: they want to increase their federal standard deduction by property taxes paid

### Requirements:

- Complete Wisconsin Form 1
- Do you think the Daredevils should be making estimated tax payments?

*Answer found on p. 78*

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## Section 5 - Exercises

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### Exercise 3 - Wilma Crabapple

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Wilma Crabapple lost her spouse several years ago and doesn't know where to find him. She has provided you with the following so that you can complete her federal and Wisconsin income tax returns.

**Wilma provided the following information:**

- Social Security Number ... 999-99-XXXX
- Address..... 3333 Lodel Lane, Shelbyville Wisconsin 53906
- Telephone ..... 608-267-1030
- Filing Status ..... Married filing separately
- Exemptions..... Personal exemptions only
- Income:
  - » Wages ..... 55,000
  - » Taxable Interest ..... 1,300
  - » IRA distribution..... 13,000
    - The 1099-R for the IRA distribution shows a Code 1 in box 7 of the form
- Adjustments:
  - » Educator expense ..... 250
  - » Other Taxes Additional Tax on IRA ... 1,300
- Subtractions:
  - » Edvest (for Bob her nephew) ..... 3,000
  - » Long-term care insurance ..... 1,250
- Tax withheld:
  - » Federal ..... 6,750
  - » Wisconsin ..... 2,700

**Additional information:**

- Wilma paid \$5,000 rent for the year
- The landlord paid the heating bills
- Wilma is under 65 years of age and is employed as a middle school teacher by the Shelbyville School District, which is in Sprungsfeld County (Code 9605)
- Wilma goes to school in the summer. She paid tuition of \$2,500 to the University of Wisconsin
- Wilma's husband, Barney, left for work four years ago and never came home. She believes he's living in Chicago but can't prove it. Barney's social security number is 999-99-9986.

**Requirements:**

- Complete Wilma's federal and Wisconsin income tax returns
- Wilma wants to know how long she has to wait before she can begin using the single filing status. What advice would you give her?
- Note: For reasons she doesn't want to get into, she is not interested in finding her husband

*Answer found on p. 81*

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## Exercise 4 - Jerry Lewis

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Jerry Lewis is a single taxpayer, who needs help filing his 2012 income tax returns. This is the first year Jerry is filing using itemized deductions. Jerry has no dependents.

### Jerry Lewis provided the following information:

- Social Security Number . . . 123-45-XXXX
- Address . . . . . 1000 Elm Street, Madison, WI 53713
- Telephone . . . . . 608-267-8976
- Filing Status . . . . . Single
- Exemptions . . . . . Personal exemptions only
- Income:
  - » Wages . . . . . 53,000
  - » Dividends (both ordinary and qualified) . . . 400
  - » Capital gain distribution . . . . . 600
  - » Raffle Cash Prize . . . . . 1,000
- Adjustments:
  - » HSA deduction . . . . . 1,500
  - » Tuition and Fees . . . . . 2,000

### Itemized Deductions:

- » Mortgage interest paid on home . . . . . 7,200
- » Mortgage insurance premium . . . . . 850
- » Gifts to Charity (Cash donations = \$200) . . . 450
- » Real Estate tax paid . . . . . 3,200

### Tax withheld:

- Federal . . . . . 5,400
- Wisconsin . . . . . 2,600

### Requirements:

- Complete Jerry's Wisconsin income tax returns

*Answer found on p. 84*

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## Section 5 - Exercises

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### Exercise 5 -

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#### Based on the rent paid for 2012, complete lines 13-15 of Schedule H

- Claimant paid rent for two apartments in March of 2012
- Claimant resided in Apartment #2 in March

#### 2012 rent paid

- Apt. #1, January-March, \$250.00 per month heat included ..... 750
- Apt. #2, March-December, \$300.00 per month heat not included ..... 3,000
- Total 2012 rent ..... 3,750

*Answer found on p. 88*

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### Exercise 6 -

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Given the following information calculate the amount of taxes/rent Bernice Spruce may claim on her 2012 Homestead credit claim

#### 2012 property taxes

- 2011 property taxes after First Dollar and Lottery and Gaming credits of \$150 ..... 1,550

#### 2012 payments

- January through June, Wisconsin Works ..... 200
- July through September, Wisconsin Works ..... 100
- November and December, County Relief ..... 200

#### Calculate Schedule 3

- What line will she enter this amount on Schedule H?

*Answer found on p. 88*

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### Exercise 7 -

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#### Calculate Ellen's allowable property taxes for her 2012 Homestead credit claim on the appropriate schedules on Page 3 of Schedule H

- During all of 2012, Sarah owns a duplex (not part of a farm) and one of the two units is her personal residence
- The square footage of each unit is the same and the duplex is located on two acres of land
- Property taxes of \$1,750 (before the Lottery and Gaming credit and after the First Dollar credit) were assessed on the duplex for 2012 and Sarah was allowed a Lottery credit of \$80
- Assessed value of the land is \$8,000
- Assessed value of the improvements is \$28,000

*Answer found on p. 89*

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## Exercise 8 -

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Given the following information, complete Dennis Dotage's 2012 Homestead credit claim. Complete a Schedule H for Mr. Dotage based on this information and attached rent certificate.

### Information provided

- Social Security Number . . . XXX-XX-8888
- Address . . . . . 678 Ninth Street, Madison, WI 53720
- Age . . . . . 71 years old as of April 1, 2012
- Telephone number . . . . . (608) 789-0123

- 2012 income:

» Wages . . . . .	1,200
» Interest income . . . . .	360
» Total Pension received per Form 1099R . . . . .	2,475
» Nontaxable portion per Form 1099R . . . . .	1,675
» Taxable portion of pension per Form 1099R . . . . .	800
» Social Security benefits (including Medicare) . . . . .	6,060
» Inheritance . . . . .	5,000

### Additional information

- He has not received Wisconsin Works payments or county relief during 2012
- He has no dependents and was not claimed as a dependent on anyone else's 2012 federal income tax return
- He resides in a mobile home which he owns and paid a monthly mobile home parking permit fee of \$12.50 in addition to rental of \$100 per month for the land (less than 1 acre) on which his mobile home is located
- Mr. Dotage is a widower who has been a resident of Wisconsin for 25 years

*Answer found on p. 90*

# Section 7 - Answer key

## Exercise 1 - Charles Brick

# 1

**Wisconsin  
income tax**

# 2012

For the year Jan. 1-Dec. 31, 2012,  
or other tax year  
beginning \_\_\_\_\_, 2012  
ending \_\_\_\_\_, 20\_\_.

**Complete form using BLACK INK**

Your legal last name  
**BRINK**

Legal first name  
**CHARLES**

M.I.

Your social security number  
**999-99-XXXX**

If a joint return, spouse's legal last name  
**1339 RYAN RD**

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 7.

Apt. no.

City or post office  
**OAK CREEK**

State  
**WI**

Zip code  
**53154**

**Filing status** Check  below

Single

Married filing joint return

Married filing separate return.  
Fill in spouse's SSN above and full name here .....

Head of household (see page 8).  
Also, check here if married .....

Legal last name

Legal first name

M.I.

If married, fill in spouse's SSN above and full name here ↑

**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 2012.

City  Village  Town

City, village, or town ▶ **OAK CREEK**


County of ▶ **MILWAUKEE**

School district number See page 37 **4018**

**Special conditions**

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

1	Federal adjusted gross income (see page 9) .....	1	46250.00
	Form W-2 wages included in line 1. .... ▶		45000.00
2	State and municipal interest (see page 9) .....	2	.00
3	Capital gain/loss addition (see page 10) .....	3	.00
4	Other additions } Fill in code number and amount, see page 10. } Fill in total other additions on line 4.		.00
	_____ .00    _____ .00    _____ .00    _____ .00 ...	4	.00
5	Add the amounts in the right column for lines 1 through 4. ....	5	46250.00
6	Taxable refund of state income tax (from Form 1040, line 10) ...	6	.00
7	United States government interest. ....	7	.00
8	Unemployment compensation (see page 12) .....	8	.00
9	Social security adjustment (see page 12) .....	9	.00
10	Capital gain/loss subtraction (see page 12) .....	10	.00
11	Other subtractions } Fill in code number and amount, see page 12. } Fill in total other subtractions on line 11.		.00
	_____ .00    _____ .00    _____ .00		.00
	_____ .00    _____ .00 .....	11	.00
12	Add lines 6 through 11 .....	12	.00
13	Subtract line 12 from line 5. This is your Wisconsin income .....	13	46250.00



DO NOT STAPLE

See page 34 before assembling return

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# Section 7 - Answer key

## Exercise 1 - Charles Brick (continued)

2012 Form 1		Name	BRINK CHARLES	SSN	999-99-XXXX	Page	2 of 4
NO COMMAS; NO CENTS							
14	Wisconsin income from line 13			14		46250	.00
15	Standard deduction. See table on page 45, OR <input type="checkbox"/> If someone else can claim you (or your spouse) as a dependent, see page 21 and check here <input type="checkbox"/>			15		5523	.00
16	Subtract line 15 from line 14. If line 15 is larger than line 14, fill in 0			16		40727	.00
17	<b>Exemptions</b> (Caution: See page 22)						
a	Fill in exemptions from your federal return	1	x \$700	17a	700	.00	
b	Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse =		x \$250	17b		.00	
c	Add lines 17a and 17b			17c		700	.00
18	Subtract line 17c from line 16. If line 17c is larger than line 16, fill in 0. This is taxable income			18		40027	.00
19	Tax (see table on page 38)			19		2373	.00
20	Itemized deduction credit. Enclose Schedule 1, page 4			20		.00	
21	Armed forces member credit (must be stationed outside U.S. See page 22)			21		.00	
22	<b>School property tax credit</b>						
a	Rent paid in 2012--heat included	6600	.00	} Find credit from table page 24. . . . . 22a	160	.00	
	Rent paid in 2012--heat not included		.00				
b	Property taxes paid on home in 2012		.00	} Find credit from table page 25. . . . . 22b		.00	
23	Historic rehabilitation credits			23		.00	
24	Working families tax credit			24		.00	
25	Certain nonrefundable credits from line 8 of Schedule CR			25		.00	
26	Add credits on lines 20 through 25			26		160	.00
27	Subtract line 26 from line 19. If line 26 is larger than line 19, fill in 0			27		2213	.00
28	Alternative minimum tax. Enclose Schedule MT			28		0	.00
29	Add lines 27 and 28			29		2213	.00
30	Married couple credit. Enclose Schedule 2, page 4			30		.00	
31	Other credits from Schedule CR, line 21			31		.00	
32	Net income tax paid to another state. Enclose Schedule OS			32		.00	
33	Add lines 30, 31, and 32			33		.00	
34	Subtract line 33 from line 29. If line 33 is larger than line 29, fill in 0. This is your net tax			34		2213	.00
35	Economic development surcharge. Enclose Schedule EDS			35		0	.00
36	Sales and use tax due on Internet, mail order, or other out-of-state purchases (see page 28) If you certify that no sales or use tax is due, check here <input type="checkbox"/>			36		79	.00
37	<b>Donations (decreases refund or increases amount owed)</b>						
a	Endangered resources		.00	f	Firefighters memorial		.00
b	Packers football stadium		.00	g	Military family relief		.00
c	Cancer research		.00	h	Second Harvest/Feeding Amer.		.00
d	Veterans trust fund		.00	i	Red Cross WI Disaster Relief		.00
e	Multiple sclerosis		.00	j	Special Olympics		.00
	Total (add lines a through j)			37k		.00	
38	Penalties on IRAs, retirement plans, MSAs, etc. (see page 29)		.00 x .33 =	38		.00	
39	Credit repayments and other penalties (see page 29)			39		.00	
40	Add lines 34 through 36, and 37k through 39			40		2292	.00

Name(s) shown on Form 1 <b>BRINK, CHARLES</b>		Your social security number <b>999-99-XXXX</b>
<b>NO COMMAS; NO CENTS</b>		
<b>41</b> Amount from line 40 .....	<b>41</b>	<u>2292 .00</u>
<b>42</b> Wisconsin tax withheld. Enclose withholding statements .....	<b>42</b>	<u>2500 .00</u>
<b>43</b> 2012 estimated tax payments and amount applied from 2011 return .....	<b>43</b>	<u>.00</u>
<b>44</b> Earned income credit. Number of qualifying children ... Federal credit. .... .00 x % = .....	<b>44</b>	<u>.00</u>
<b>45</b> Farmland preservation credit. <b>a</b> Schedule FC, line 18 .....	<b>45a</b>	<u>.00</u>
<b>b</b> Schedule FC-A, line 13 .....	<b>45b</b>	<u>.00</u>
<b>46</b> Repayment credit (see page 31) .....	<b>46</b>	<u>.00</u>
<b>47</b> Homestead credit. Enclose Schedule H or H-EZ .....	<b>47</b>	<u>.00</u>
<b>48</b> Eligible veterans and surviving spouses property tax credit .....	<b>48</b>	<u>.00</u>
<b>49</b> Other credits from Schedule CR, line 32. Enclose Schedule CR ..	<b>49</b>	<u>.00</u>
<b>50</b> Add lines 42 through 49 .....	<b>50</b>	<u>2500 .00</u>
<b>51</b> If line 50 is larger than line 41, subtract line 41 from line 50. This is the <b>AMOUNT YOU OVERPAID</b> .....	<b>51</b>	<u>208 .00</u>
<b>52</b> Amount of line 51 you want <b>REFUNDED TO YOU</b> .....	<b>52</b>	<u>208 .00</u>
<b>53</b> Amount of line 51 you want <b>APPLIED TO YOUR 2013 ESTIMATED TAX</b> .....	<b>53</b>	<u>.00</u>
<b>54</b> If line 50 is smaller than line 41, subtract line 50 from line 41. This is the <b>AMOUNT YOU OWE</b> . Paper clip payment to front of return .....	<b>54</b>	<u>.00</u>
<b>55</b> Underpayment interest. Fill in exception code - See Sch. U ( ), <b>55</b> .....	<b>55</b>	<u>.00</u>
Also include on line 54 (see page 34)		

**Third Party Designee** Do you want to allow another person to discuss this return with the department (see page 34)?  **Yes** Complete the following.  **No**

Designee's name ▶	Phone no. ▶ ( )	Personal identification number (PIN) ▶ <input style="width:40px; height:20px;" type="text"/>
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**Paper clip copies of your federal income tax return and schedules to this return. Assemble your return (pages 1-4) and withholding statements in the order listed on page 34.**

**Sign here**

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

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

I-010a

Mail your return to:

Wisconsin Department of Revenue	
<i>If tax due</i> .....	PO Box 268, Madison WI 53790-0001
<i>If refund or no tax due</i> .....	PO Box 59, Madison WI 53785-0001
<i>If homestead credit claimed</i> .....	PO Box 34, Madison WI 53786-0001

For Department Use Only

C	C	C	C

**Do Not Submit Photocopies**



# Section 7 - Answer key

## Exercise 2 - Darrel and Darcey Daredevil

# 1 Wisconsin income tax

## 2012

For the year Jan. 1-Dec. 31, 2012,  
or other tax year  
beginning \_\_\_\_\_, 2012  
ending \_\_\_\_\_, 20\_\_.

**Complete form using BLACK INK**


**DO NOT STAPLE**

**See page 34 before assembling return**

Your legal last name <b>DAREDEVIL</b>		Legal first name <b>DARREL</b>		M.I.	Your social security number <b>123-99-XXXX</b>
If a joint return, spouse's legal last name <b>DAREDEVIL</b>		Spouse's legal first name <b>DARCEY</b>		M.I.	Spouse's social security number <b>456-99-XXXX</b>
Home address (number and street). If you have a PO Box, see page 7. <b>3962 CODGER LN</b>				Apt. no.	
City or post office <b>BAYFIELD</b>		State <b>WI</b>	Zip code <b>53595</b>		
<b>Filing status</b> Check <input checked="" type="checkbox"/> below <input type="checkbox"/> Single <input checked="" type="checkbox"/> Married filing joint return <input type="checkbox"/> Married filing separate return. Fill in spouse's SSN above and full name here .....				<b>Tax district</b> Check below then fill in either the name of city, village, or town and the county in which you lived at the end of 2012.  <input type="checkbox"/> City <input type="checkbox"/> Village <input checked="" type="checkbox"/> Town  City, village, or town ▶ <b>BAYFIELD</b>  County of ▶ <b>BAYFIELD</b>	
<input type="checkbox"/> Head of household (see page 8). Also, check here if married.....		Legal last name Legal first name		M.I.	<b>School district number</b> See page 37 <b>0315</b>
<input type="checkbox"/> If married, fill in spouse's SSN above and full name here		Special conditions <input type="checkbox"/>			

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

1	Federal adjusted gross income (see page 9) .....	1	112300.00
	Form W-2 wages included in line 1. .... ▶		13000.00
2	State and municipal interest (see page 9) .....	2	400.00
3	Capital gain/loss addition (see page 10) .....	3	.00
4	Other additions } Fill in code number and amount, see page 10. } Fill in total other additions on line 4.	4	.00
	.00      .00      .00      .00 ...		
5	Add the amounts in the right column for lines 1 through 4. ....	5	112700.00
6	Taxable refund of state income tax (from Form 1040, line 10) ...	6	.00
7	United States government interest. ....	7	.00
8	Unemployment compensation (see page 12) .....	8	.00
9	Social security adjustment (see page 12) .....	9	25500.00
10	Capital gain/loss subtraction (see page 12) .....	10	.00
11	Other subtractions } Fill in code number and amount, see page 12. } Fill in total other subtractions on line 11.	11	.00
	06 35000.00      .00      .00		
	.00      .00		
12	Add lines 6 through 11 .....	12	60500.00
13	Subtract line 12 from line 5. This is your Wisconsin income .....	13	52200.00



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I-010

**NO COMMAS; NO CENTS**

<b>14</b>	Wisconsin income from line 13	<b>14</b>	<u>52200.00</u>
<b>15</b>	Standard deduction. See table on page 45, <b>OR</b> ▼ If someone else can claim you (or your spouse) as a dependent, see page 21 and check here ▶ <input type="checkbox"/>	<b>15</b>	<u>10372.00</u>
<b>16</b>	Subtract line 15 from line 14. If line 15 is larger than line 14, fill in 0	<b>16</b>	<u>41828.00</u>
<b>17</b>	<b>Exemptions</b> (Caution: See page 22)		
<b>a</b>	Fill in exemptions from your federal return <u>4</u> x \$700	<b>17a</b>	<u>2800.00</u>
<b>b</b>	Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse = <u>2</u> x \$250	<b>17b</b>	<u>500.00</u>
<b>c</b>	Add lines 17a and 17b	<b>17c</b>	<u>3300.00</u>
<b>18</b>	Subtract line 17c from line 16. If line 17c is larger than line 16, fill in 0. This is taxable income	<b>18</b>	<u>38528.00</u>
<b>19</b>	Tax (see table on page 38)	<b>19</b>	<u>2200.00</u>
<b>20</b>	Itemized deduction credit. Enclose Schedule 1, page 4	<b>20</b>	<u>.00</u>
<b>21</b>	Armed forces member credit (must be stationed outside U.S. See page 22)	<b>21</b>	<u>.00</u>
<b>22</b>	<b>School property tax credit</b>		
<b>a</b>	Rent paid in 2012—heat included <u>.00</u>	} Find credit from table page 24. <b>22a</b>	<u>.00</u>
	Rent paid in 2012—heat not included <u>.00</u>		
<b>b</b>	Property taxes paid on home in 2012 <u>4850.00</u>	} Find credit from table page 25. <b>22b</b>	<u>300.00</u>
<b>23</b>	Historic rehabilitation credits	<b>23</b>	<u>.00</u>
<b>24</b>	Working families tax credit } If line 14 is less than \$10,000 (\$19,000 if married filing joint), see page 25	<b>24</b>	<u>.00</u>
<b>25</b>	Certain nonrefundable credits from line 8 of Schedule CR	<b>25</b>	<u>.00</u>
<b>26</b>	Add credits on lines 20 through 25	<b>26</b>	<u>300.00</u>
<b>27</b>	Subtract line 26 from line 19. If line 26 is larger than line 19, fill in 0	<b>27</b>	<u>1900.00</u>
<b>28</b>	Alternative minimum tax. Enclose Schedule MT	<b>28</b>	<u>.00</u>
<b>29</b>	Add lines 27 and 28	<b>29</b>	<u>1900.00</u>
<b>30</b>	Married couple credit. Enclose Schedule 2, page 4	<b>30</b>	<u>.00</u>
<b>31</b>	Other credits from Schedule CR, line 21	<b>31</b>	<u>.00</u>
<b>32</b>	Net income tax paid to another state. Enclose Schedule OS <input type="checkbox"/>	<b>32</b>	<u>.00</u>
<b>33</b>	Add lines 30, 31, and 32.	<b>33</b>	<u>.00</u>
<b>34</b>	Subtract line 33 from line 29. If line 33 is larger than line 29, fill in 0. This is your net tax	<b>34</b>	<u>1900.00</u>
<b>35</b>	Economic development surcharge. Enclose Schedule EDS	<b>35</b>	<u>.00</u>
<b>36</b>	Sales and use tax due on Internet, mail order, or other out-of-state purchases (see page 28) If you certify that no sales or use tax is due, check here ▶ <input checked="" type="checkbox"/>	<b>36</b>	<u>.00</u>
<b>37</b>	<b>Donations</b> (decreases refund or increases amount owed)		
<b>a</b>	Endangered resources <u>.00</u>	<b>f</b>	Firefighters memorial <u>.00</u>
<b>b</b>	Packers football stadium <u>.00</u>	<b>g</b>	Military family relief <u>.00</u>
<b>c</b>	Cancer research <u>.00</u>	<b>h</b>	Second Harvest/Feeding Amer. <u>.00</u>
<b>d</b>	Veterans trust fund <u>.00</u>	<b>i</b>	Red Cross WI Disaster Relief <u>.00</u>
<b>e</b>	Multiple sclerosis <u>.00</u>	<b>j</b>	Special Olympics <u>.00</u>
	Total (add lines a through j) ▶ <b>37k</b>		<u>.00</u>
<b>38</b>	Penalties on IRAs, retirement plans, MSAs, etc. (see page 29) <u>.00</u> x .33 =	<b>38</b>	<u>.00</u>
<b>39</b>	Credit repayments and other penalties (see page 29)	<b>39</b>	<u>.00</u>
<b>40</b>	Add lines 34 through 36, and 37k through 39	<b>40</b>	<u>1900.00</u>



# Section 7 - Answer key

## Exercise 2 - Darrel and Darcey Daredevil (continued)

2012 Form 1	Page <b>3 of 4</b>
Name(s) shown on Form 1 <b>DAREDEVIL DARREL</b>	Your social security number <b>123-99-XXXX</b>
<b>NO COMMAS; NO CENTS</b>	
<b>41</b> Amount from line 40 . . . . .	<b>41</b> <u>1900.00</u>
<b>42</b> Wisconsin tax withheld. Enclose withholding statements . . . . .	<b>42</b> <u>750.00</u>
<b>43</b> 2012 estimated tax payments and amount applied from 2011 return . . . . .	<b>43</b> <u>.00</u>
<b>44</b> Earned income credit. Number of qualifying children . . . ▶ Federal credit . . . . .	<b>44</b> <u>.00</u>
<b>45</b> Farmland preservation credit. <b>a</b> Schedule FC, line 18 . . . . .	<b>45a</b> <u>.00</u>
<b>b</b> Schedule FC-A, line 13 . . . . .	<b>45b</b> <u>.00</u>
<b>46</b> Repayment credit (see page 31) . . . . .	<b>46</b> <u>.00</u>
<b>47</b> Homestead credit. Enclose Schedule H or H-EZ . . . . .	<b>47</b> <u>.00</u>
<b>48</b> Eligible veterans and surviving spouses property tax credit . . . . .	<b>48</b> <u>.00</u>
<b>49</b> Other credits from Schedule CR, line 32. Enclose Schedule CR . . . . .	<b>49</b> <u>.00</u>
<b>50</b> Add lines 42 through 49 . . . . .	<b>50</b> <u>750.00</u>
<b>51</b> If line 50 is larger than line 41, subtract line 41 from line 50. This is the <b>AMOUNT YOU OVERPAID</b> . . . . .	<b>51</b> <u>.00</u>
<b>52</b> Amount of line 51 you want <b>REFUNDED TO YOU</b> . . . . .	<b>52</b> <u>.00</u>
<b>53</b> Amount of line 51 you want <b>APPLIED TO YOUR 2013 ESTIMATED TAX</b> . . . . .	<b>53</b> <u>.00</u>
<b>54</b> If line 50 is smaller than line 41, subtract line 50 from line 41. This is the <b>AMOUNT YOU OWE</b> . Paper clip payment to front of return . . . . .	<b>54</b> <u>1150.00</u>
<b>55</b> Underpayment interest. Fill in exception code- See Sch. U <u>    </u> <b>55</b> <u>.00</u> Also include on line 54 (see page 34)	

**Third Party Designee** Do you want to allow another person to discuss this return with the department (see page 34)?  **Yes** Complete the following.  **No**

Designee's name ▶ \_\_\_\_\_ Phone no. ▶ (    ) \_\_\_\_\_

Personal identification number (PIN) ▶

**Paper clip copies of your federal income tax return and schedules to this return. Assemble your return (pages 1-4) and withholding statements in the order listed on page 34.**

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

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

I-010a

Mail your return to: Wisconsin Department of Revenue

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

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

If homestead credit claimed.....PO Box 34, Madison WI 53786-0001

For Department Use Only    
C

**Do Not Submit Photocopies**

# Exercise 3 - Wilma Crabapple

## 1 Wisconsin income tax

# 2012

For the year Jan. 1-Dec. 31, 2012,  
or other tax year  
beginning \_\_\_\_\_, 2012  
ending \_\_\_\_\_, 20\_\_.

**Complete form using BLACK INK**

**DO NOT STAPLE**


See page 34 before assembling return

PAPER CLIP payment here

Your legal last name <b>CRABAPPLE</b>	Legal first name <b>WILMA</b>	M.I.	Your social security number <b>999-99-XXXX</b>
If a joint return, spouse's legal last name <b>1900</b>	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 7. <b>3333 LODEL LN</b>		Apt. no.	<b>Tax district</b> Check below then fill in either the name of city, village, or town and the county in which you lived at the end of 2012.  <input type="checkbox"/> City <input checked="" type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town ▶ <b>SHELBYVILLE</b>
City or post office <b>SHELBYVILLE</b>	State <b>WI</b>	Zip code <b>55555</b>	
<b>Filing status</b> Check <input checked="" type="checkbox"/> below <input type="checkbox"/> Single <input type="checkbox"/> Married filing joint return <input checked="" type="checkbox"/> Married filing separate return. Fill in spouse's SSN above and full name here ..... ▶		Legal last name <b>CRABAPPLE</b> Legal first name <b>BARNY</b>	M.I. <b>School district number</b> See page 37 <b>9605</b>
<input type="checkbox"/> Head of household (see page 8). Also, check here if married ..... ▶		If married, fill in spouse's SSN above and full name here ↑	<b>Special conditions</b> <input type="checkbox"/>

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

1 Federal adjusted gross income (see page 9) .....	1	69300.00
Form W-2 wages included in line 1. .... ▶		55000.00
2 State and municipal interest (see page 9) .....	2	.00
3 Capital gain/loss addition (see page 10) .....	3	.00
4 Other additions } Fill in code number and amount, see page 10. } Fill in total other additions on line 4.	4	.00
.00    .00    .00    .00		
5 Add the amounts in the right column for lines 1 through 4 .....	5	69300.00
6 Taxable refund of state income tax (from Form 1040, line 10) ...	6	.00
7 United States government interest .....	7	.00
8 Unemployment compensation (see page 12) .....	8	.00
9 Social security adjustment (see page 12) .....	9	.00
10 Capital gain/loss subtraction (see page 12) .....	10	.00
11 Other subtractions } Fill in code number and amount, see page 12. } Fill in total other subtractions on line 11.	11	2750.00
02 1250 .00 14 1500 .00		
.00    .00		
12 Add lines 6 through 11 .....	12	2750.00
13 Subtract line 12 from line 5. This is your Wisconsin income .....	13	66550.00



I-010

# Section 7 - Answer key


## Exercise 3 - Wilma Crabapple (continued)

2012 Form 1	Name	CRABAPPLE	WILMA	SSN	999-99-XXXX	Page	2 of 4
<b>NO COMMAS; NO CENTS</b>							
14	Wisconsin income from line 13			14		66550	.00
15	Standard deduction. See table on page 45, <b>OR</b> ▼			15			.00
If someone else can claim you (or your spouse) as a dependent, see page 21 and check here ▶ <input type="checkbox"/>							
16	Subtract line 15 from line 14. If line 15 is larger than line 14, fill in 0			16		66550	.00
17	<b>Exemptions</b> (Caution: See page 22)						
a	Fill in exemptions from your federal return	1	x \$700	17a	700		.00
b	Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse =		x \$250	17b			.00
c	Add lines 17a and 17b			17c		700	.00
18	Subtract line 17c from line 16. If line 17c is larger than line 16, fill in 0. This is taxable income			18		65850	.00
19	Tax (see table on page 38)			19		4122	.00
20	Itemized deduction credit. Enclose Schedule 1, page 4			20			.00
21	Armed forces member credit (must be stationed outside U.S. See page 22)			21			.00
22	School property tax credit						
a	Rent paid in 2012—heat included	5000	.00	} Find credit from table page 24. . . . . <b>22a</b>	121		.00
	Rent paid in 2012—heat not included		.00				
b	Property taxes paid on home in 2012		.00	} Find credit from table page 25. . . . . <b>22b</b>			.00
23	Historic rehabilitation credits			23			.00
24	Working families tax credit			} If line 14 is less than \$10,000 (\$19,000 if married filing joint), see page 25 . . . . . <b>24</b>			.00
25	Certain nonrefundable credits from line 8 of Schedule CR						
26	Add credits on lines 20 through 25			26		121	.00
27	Subtract line 26 from line 19. If line 26 is larger than line 19, fill in 0			27		4001	.00
28	Alternative minimum tax. Enclose Schedule MT			28			.00
29	Add lines 27 and 28			29		4001	.00
30	Married couple credit. Enclose Schedule 2, page 4		.00	30			.00
31	Other credits from Schedule CR, line 21		.00	31			.00
32	Net income tax paid to another state. Enclose Schedule OS			32			.00
33	Add lines 30, 31, and 32.			33			.00
34	Subtract line 33 from line 29. If line 33 is larger than line 29, fill in 0. This is your net tax.			34			.00
35	Economic development surcharge. Enclose Schedule EDS			35			.00
36	Sales and use tax due on Internet, mail order, or other out-of-state purchases (see page 28)			36			.00
If you certify that no sales or use tax is due, check here ▶ <input checked="" type="checkbox"/>							
37	Donations (decreases refund or increases amount owed)						
a	Endangered resources	.00		f	Firefighters memorial		.00
b	Packers football stadium	.00		g	Military family relief		.00
c	Cancer research	.00		h	Second Harvest/Feeding Amer.		.00
d	Veterans trust fund	.00		i	Red Cross WI Disaster Relief		.00
e	Multiple sclerosis	.00		j	Special Olympics		.00
Total (add lines a through j) . . . . . ▶ <b>37k</b>							
38	Penalties on IRAs, retirement plans, MSAs, etc. (see page 29)	1300	.00	x .33 =	38	429	.00
39	Credit repayments and other penalties (see page 29)			39			.00
40	Add lines 34 through 36, and 37k through 39			40		4430	.00

Name(s) shown on Form 1 <b>CRABAPPLE WILMA</b>		Your social security number <b>999-99-XXXX</b>
<b>NO COMMAS; NO CENTS</b>		
<b>41</b> Amount from line 40 .....	<b>41</b>	<b>4430 .00</b>
<b>42</b> Wisconsin tax withheld. Enclose withholding statements .....	<b>42</b>	<b>2700 .00</b>
<b>43</b> 2012 estimated tax payments and amount applied from 2011 return .....	<b>43</b>	<b>.00</b>
<b>44</b> Earned income credit. Number of qualifying children ... Federal credit..... .00 x % = .....	<b>44</b>	<b>.00</b>
<b>45</b> Farmland preservation credit. <b>a</b> Schedule FC, line 18 .....	<b>45a</b>	<b>.00</b>
<b>b</b> Schedule FC-A, line 13 .....	<b>45b</b>	<b>.00</b>
<b>46</b> Repayment credit (see page 31) .....	<b>46</b>	<b>.00</b>
<b>47</b> Homestead credit. Enclose Schedule H or H-EZ. ....	<b>47</b>	<b>.00</b>
<b>48</b> Eligible veterans and surviving spouses property tax credit .....	<b>48</b>	<b>.00</b>
<b>49</b> Other credits from Schedule CR, line 32. Enclose Schedule CR ..	<b>49</b>	<b>.00</b>
<b>50</b> Add lines 42 through 49 .....	<b>50</b>	<b>2700 .00</b>
<b>51</b> If line 50 is larger than line 41, subtract line 41 from line 50. This is the <b>AMOUNT YOU OVERPAID</b> .....	<b>51</b>	<b>.00</b>
<b>52</b> Amount of line 51 you want <b>REFUNDED TO YOU</b> .....	<b>52</b>	<b>.00</b>
<b>53</b> Amount of line 51 you want <b>APPLIED TO YOUR 2013 ESTIMATED TAX</b> .....	<b>53</b>	<b>.00</b>
<b>54</b> If line 50 is smaller than line 41, subtract line 50 from line 41. This is the <b>AMOUNT YOU OWE</b> . Paper clip payment to front of return .....	<b>54</b>	<b>1730 .00</b>
<b>55</b> Underpayment interest. Fill in exception code - See Sch. U _____ Also include on line 54 (see page 34)	<b>55</b>	<b>.00</b>

**Third Party Designee** Do you want to allow another person to discuss this return with the department (see page 34)?  **Yes** Complete the following.  **No**

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

 **Paper clip copies of your federal income tax return and schedules to this return. Assemble your return (pages 1-4) and withholding statements in the order listed on page 34.**

**Sign here**

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

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

I-010a

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

For Department Use Only

C	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>

**Do Not Submit Photocopies**





# Section 7 - Answer key

## Exercise 4 - Jerry Lewis

**Note**

**DO NOT STAPLE**

See page 34 before assembling return

PAPER CLIP payment here

# 1 Wisconsin income tax 2012


For the year Jan. 1-Dec. 31, 2012,  
or other tax year  
beginning \_\_\_\_\_, 2012  
ending \_\_\_\_\_, 20\_\_.

**Complete form using BLACK INK**

Your legal last name <b>LEWIS</b>		Legal first name <b>JERRY</b>		M.I.	Your social security number <b>123-45-XXXX</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 7. <b>1000 ELM ST</b>				Apt. no.	
City or post office <b>MADISON</b>		State <b>WI</b>	Zip code <b>53713</b>		
<b>Filing status</b> Check <input checked="" type="checkbox"/> below <input checked="" type="checkbox"/> Single <input type="checkbox"/> Married filing joint return <input type="checkbox"/> Married filing separate return. Fill in spouse's SSN above and full name here .....				<b>Tax district</b> Check below then fill in either the name of city, village, or town and the county in which you lived at the end of 2012.  <input checked="" type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town ▶ <b>MADISON</b>  County of ▶ <b>DANE</b>	
<input type="checkbox"/> Head of household (see page 8). Also, check here if married .....		Legal last name Legal first name		M.I.	<b>School district number</b> See page 37 <b>3269</b>
<input type="checkbox"/> If married, fill in spouse's SSN above and full name here		<b>Special conditions</b> <input type="checkbox"/>			

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

1	Federal adjusted gross income (see page 9) .....	1	53500	.00
	Form W-2 wages included in line 1 .....			.00
2	State and municipal interest (see page 9) .....	2		.00
3	Capital gain/loss addition (see page 10) .....	3		.00
4	Other additions } Fill in code number and amount, see page 10. } Fill in total other additions on line 4.			.00
	.00      .00      .00      .00 ...	4		.00
5	Add the amounts in the right column for lines 1 through 4 .....	5		53500
6	Taxable refund of state income tax (from Form 1040, line 10) ...	6		.00
7	United States government interest .....	7		.00
8	Unemployment compensation (see page 12) .....	8		.00
9	Social security adjustment (see page 12) .....	9		.00
10	Capital gain/loss subtraction (see page 12) .....	10		180
11	Other subtractions } Fill in code number and amount, see page 12. } Fill in total other subtractions on line 11.			
	03    1300    .00      .00      .00			
	.00      .00 .....	11		.00
12	Add lines 6 through 11 .....	12		1480
13	Subtract line 12 from line 5. This is your Wisconsin income .....	13		52020



I-1010

**NO COMMAS; NO CENTS**

<b>14</b>	Wisconsin income from line 13	<b>14</b>	<u>52020.00</u>
<b>15</b>	Standard deduction. See table on page 45, <b>OR</b> ▼ If someone else can claim you (or your spouse) as a dependent, see page 21 and check here ▶ <input type="checkbox"/>	<b>15</b>	<u>5178.00</u>
<b>16</b>	Subtract line 15 from line 14. If line 15 is larger than line 14, fill in 0	<b>16</b>	<u>46842.00</u>
<b>17</b>	<b>Exemptions</b> (Caution: See page 22)		
<b>a</b>	Fill in exemptions from your federal return <u>1</u> x \$700	<b>17a</b>	<u>700.00</u>
<b>b</b>	Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse = <input type="checkbox"/> x \$250	<b>17b</b>	<u>.00</u>
<b>c</b>	Add lines 17a and 17b	<b>17c</b>	<u>700.00</u>
<b>18</b>	Subtract line 17c from line 16. If line 17c is larger than line 16, fill in 0. This is taxable income	<b>18</b>	<u>46142.00</u>
<b>19</b>	Tax (see table on page 38)	<b>19</b>	<u>2762.00</u>
<b>20</b>	Itemized deduction credit. Enclose Schedule 1, page 4	<b>20</b>	<u>124.00</u>
<b>21</b>	Armed forces member credit (must be stationed outside U.S. See page 22)	<b>21</b>	<u>.00</u>
<b>22</b>	<b>School property tax credit</b>		
<b>a</b>	Rent paid in 2012—heat included <u>.00</u>	} Find credit from table page 24. <b>22a</b>	<u>.00</u>
	Rent paid in 2012—heat not included <u>.00</u>		
<b>b</b>	Property taxes paid on home in 2012 <u>3200.00</u>	} Find credit from table page 25. <b>22b</b>	<u>300.00</u>
<b>23</b>	Historic rehabilitation credits	<b>23</b>	<u>.00</u>
<b>24</b>	Working families tax credit } If line 14 is less than \$10,000 (\$19,000 if married filing joint), see page 25	<b>24</b>	<u>.00</u>
<b>25</b>	Certain nonrefundable credits from line 8 of Schedule CR	<b>25</b>	<u>.00</u>
<b>26</b>	Add credits on lines 20 through 25	<b>26</b>	<u>424.00</u>
<b>27</b>	Subtract line 26 from line 19. If line 26 is larger than line 19, fill in 0	<b>27</b>	<u>2338.00</u>
<b>28</b>	Alternative minimum tax. Enclose Schedule MT	<b>28</b>	<u>.00</u>
<b>29</b>	Add lines 27 and 28	<b>29</b>	<u>2338.00</u>
<b>30</b>	Married couple credit. Enclose Schedule 2, page 4	<b>30</b>	<u>.00</u>
<b>31</b>	Other credits from Schedule CR, line 21	<b>31</b>	<u>.00</u>
<b>32</b>	Net income tax paid to another state. Enclose Schedule OS <input type="checkbox"/>	<b>32</b>	<u>.00</u>
<b>33</b>	Add lines 30, 31, and 32	<b>33</b>	<u>.00</u>
<b>34</b>	Subtract line 33 from line 29. If line 33 is larger than line 29, fill in 0. This is your net tax	<b>34</b>	<u>2338.00</u>
<b>35</b>	Economic development surcharge. Enclose Schedule EDS	<b>35</b>	<u>.00</u>
<b>36</b>	Sales and use tax due on Internet, mail order, or other out-of-state purchases (see page 28) If you certify that no sales or use tax is due, check here ▶ <input checked="" type="checkbox"/>	<b>36</b>	<u>.00</u>
<b>37</b>	<b>Donations</b> (decreases refund or increases amount owed)		
<b>a</b>	Endangered resources <u>.00</u>	<b>f</b>	Firefighters memorial <u>.00</u>
<b>b</b>	Packers football stadium <u>.00</u>	<b>g</b>	Military family relief <u>.00</u>
<b>c</b>	Cancer research <u>.00</u>	<b>h</b>	Second Harvest/Feeding Amer. <u>.00</u>
<b>d</b>	Veterans trust fund <u>.00</u>	<b>i</b>	Red Cross WI Disaster Relief <u>.00</u>
<b>e</b>	Multiple sclerosis <u>.00</u>	<b>j</b>	Special Olympics <u>.00</u>
	Total (add lines a through j)	<b>37k</b>	<u>.00</u>
<b>38</b>	Penalties on IRAs, retirement plans, MSAs, etc. (see page 29) <u>.00</u> x .33 =	<b>38</b>	<u>.00</u>
<b>39</b>	Credit repayments and other penalties (see page 29)	<b>39</b>	<u>.00</u>
<b>40</b>	Add lines 34 through 36, and 37k through 39	<b>40</b>	<u>2338.00</u>



# Section 7 - Answer key

## Exercise 4 - Jerry Lewis (continued)

2012 Form 1		Page <b>3 of 4</b>
Name(s) shown on Form 1 <b>LEWIS JERRY</b>		Your social security number <b>123-45-XXXX</b>
<b>NO COMMAS; NO CENTS</b>		
<b>41</b> Amount from line 40.....	<b>41</b>	<u>2338.00</u>
<b>42</b> Wisconsin tax withheld. Enclose withholding statements .....	<b>42</b>	<u>2600.00</u>
<b>43</b> 2012 estimated tax payments and amount applied from 2011 return .....	<b>43</b>	<u>.00</u>
<b>44</b> Earned income credit. Number of qualifying children ... Federal credit . . . . . <u>.00</u> x <u>        </u> % = .....	<b>44</b>	<u>.00</u>
<b>45</b> Farmland preservation credit. <b>a</b> Schedule FC, line 18 .....	<b>45a</b>	<u>.00</u>
<b>b</b> Schedule FC-A, line 13 .....	<b>45b</b>	<u>.00</u>
<b>46</b> Repayment credit (see page 31) .....	<b>46</b>	<u>.00</u>
<b>47</b> Homestead credit. Enclose Schedule H or H-EZ .....	<b>47</b>	<u>.00</u>
<b>48</b> Eligible veterans and surviving spouses property tax credit .....	<b>48</b>	<u>.00</u>
<b>49</b> Other credits from Schedule CR, line 32. Enclose Schedule CR ..	<b>49</b>	<u>.00</u>
<b>50</b> Add lines 42 through 49 .....	<b>50</b>	<u>2600.00</u>
<b>51</b> If line 50 is larger than line 41, subtract line 41 from line 50. This is the <b>AMOUNT YOU OVERPAID</b> .....	<b>51</b>	<u>262.00</u>
<b>52</b> Amount of line 51 you want <b>REFUNDED TO YOU</b> .....	<b>52</b>	<u>262.00</u>
<b>53</b> Amount of line 51 you want <b>APPLIED TO YOUR 2013 ESTIMATED TAX</b> .....	<b>53</b>	<u>.00</u>
<b>54</b> If line 50 is smaller than line 41, subtract line 50 from line 41. This is the <b>AMOUNT YOU OWE</b> . Paper clip payment to front of return .....	<b>54</b>	<u>.00</u>
<b>55</b> Underpayment interest. Fill in exception code - See Sch. U <u>        </u> , <b>55</b> .....	<b>55</b>	<u>.00</u>
Also include on line 54 (see page 34)		

**Third Party Designee** Do you want to allow another person to discuss this return with the department (see page 34)?  **Yes** Complete the following.  **No**

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

**Paper clip copies of your federal income tax return and schedules to this return. Assemble your return (pages 1-4) and withholding statements in the order listed on page 34.**

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

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

l-010a

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

For Department Use Only    
 C

**Do Not Submit Photocopies**

NO COMMAS; NO CENTS

**Schedule 1 – Itemized Deduction Credit (see page 22)**

1	Medical and dental expenses from line 4 of federal Schedule A. See instructions for exceptions	1	.00
2	Interest paid from line 15 of federal Schedule A. Do not include interest paid to purchase a second home located outside Wisconsin or a residence which is a boat. Also, do not include interest paid to purchase or hold U.S. government securities	2	7200.00
3	Gifts to charity from line 19 of federal Schedule A. See instructions for exceptions	3	450.00
4	Casualty losses from line 20 of federal Schedule A, <u>only</u> if the loss is directly related to a federally-declared disaster	4	.00
5	Add lines 1 through 4	5	7650.00
6	Fill in your standard deduction from line 15 on page 2 of Form 1	6	5178.00
7	Subtract line 6 from line 5. If line 6 is more than line 5, fill in 0	7	2472.00
8	Rate of credit is .05 (5%)	8	x .05
9	Multiply line 7 by line 8. Fill in here and on line 20 on page 2 of Form 1	9	124.00

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

**Schedule 2 – Married Couple Credit When Both Spouses Are Employed (see page 27)**

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

	(A) YOURSELF	(B) SPOUSE		
1	Taxable wages, salaries, tips, and other employee compensation. Do NOT include deferred compensation, interest, dividends, pensions, unemployment compensation, or other unearned income	1	.00	.00
2	Net profit or (loss) from self-employment from federal Schedules C, C-EZ, and F (Form 1040), Schedule K-1 (Form 1065), and any other taxable self-employment or earned income	2	.00	.00
3	Combine lines 1 and 2. This is earned income	3	.00	.00
4	Add the amounts from federal Form 1040, lines 24, 28 and 32, plus repayment of supplemental unemployment benefits, and contributions to secs. 403(b) and 501(c)(18) pension plans, included in line 36, and any Wisconsin disability income exclusion. Fill in the total of these adjustments that apply to your or your spouse's income	4	.00	.00
5	Subtract line 4 from line 3. This is qualified earned income. If less than zero, fill in 0	5	.00	.00
6	Compare the amounts in columns (A) and (B) of line 5. Fill in the smaller amount here. If more than \$16,000, fill in \$16,000	6	.00	.00
7	Rate of credit is .03 (3%)	7	x .03	
8	Multiply line 6 by line 7. Fill in here and on line 30 on page 2 of Form 1	8	.00	Do not fill in more than \$480.



# Section 7 - Answer key

## Exercise 5 -

<b>Taxes and/or Rent</b>		See pages 11 to 14.	
<input type="checkbox"/>	Check here if your home was located on more than one acre of land and <b>was not</b> part of a farm; <b>see Schedule 1, page 3.</b>		
<input type="checkbox"/>	Check here if your home was located on more than one acre of land and <b>was</b> part of a farm.		
<input type="checkbox"/>	Check here if your home was used for purposes other than personal or farm use while you lived there in 2012; <b>see Schedule 2, page 3.</b>		
<input type="checkbox"/>	Check here if you received Wisconsin Works (W2) payments or county relief during 2012; <b>see Schedule 3, page 3.</b>		
<b>13</b>	Homeowners – Net <b>2012</b> property taxes on your homestead, whether paid or not . . . . .	<b>13</b>	_____ .00
<b>14</b>	Renters— <b>Rent</b> from your rent certificate(s), line 13a (or Shared Living Expenses Schedule). <b>See pages 12 to 14.</b>		
	Heat included (13b of rent certificate is “Yes”) . . . . .	<b>14a</b>	<u>500 .00</u> x .20 (20%) = <b>14b</b> <u>100 .00</u>
	Heat not included (13b of rent certificate is “No”) . . . . .	<b>14c</b>	<u>3000 .00</u> x .25 (25%) = <b>14d</b> <u>750 .00</u>
<b>15</b>	Total of lines 13, 14b, and 14d (or amount from line 6 of Schedule 3) . . . . .	<b>15</b>	<u>850 .00</u>
<b>Don't delay your refund: ATTACH 2012 tax bill(s) (or closing statement) and/or original rent certificate(s). ATTACH ownership document (if the tax bill lists names other than yours). See page 12.</b>			
<b>Credit Computation</b>			
<b>16</b>	Fill in the <b>smaller</b> of (a) amount on line 15 or (b) \$1,460 . . . . .	<b>16</b>	_____ .00
<b>17</b>	Using the amount on line 12c, fill in the appropriate amount from <b>Table A</b> (page 17) . . . . .	<b>17</b>	_____ .00
<b>18</b>	Subtract line 17 from line 16 (if <b>line 17 is more than line 16, fill in 0</b> ; no credit is allowable) . . . .	<b>18</b>	_____ .00
<b>19</b>	Homestead credit – Using the amount on line 18, fill in the credit from <b>Table B</b> (page 18) . . . . .	<b>19</b>	_____ .00
If you file a Wisconsin income tax return, attach this claim behind Form 1, 1A, or 1NPR. Fill in your homestead credit (line 19) on line 32 of Form 1A; line 47 of Form 1; or line 72 of Form 1NPR. (If filing Form 1 or Form 1NPR, <b>ATTACH</b> a complete copy of your <b>federal</b> income tax return and schedules.) You cannot file Form WI-Z with a homestead credit claim.			

## Exercise 6 -

<b>Schedule 3</b>		<b>Taxes/Rent Reduction – Wisconsin Works (W2) or County Relief Recipients</b>	
Complete this schedule if, for any month of 2012, you received a) Wisconsin Works (W2) payments of any amount, or b) county relief payments of \$400 or more. If you received these payments for all 12 months of 2012, do not complete Schedule H; you do not qualify for homestead credit.			
Example: You received Wisconsin Works payments for 4 months in 2012. Rent paid for 2012 was \$4,500, and heat was included.			
<b>Line</b>			
2	20% of rent paid (\$4,500 x .20) . . . . .	\$900	
4	Monthly rent (\$900 ÷ 12) . . . . .	\$ 75	
5	Number of months <b>no</b> Wisconsin Works received . . . . .	8	
6	Reduced rent (\$75 x 8 months) . . . . .	\$600	
In this example, \$600 would be filled in on line 15 of Schedule H.			
	<b>1</b> Homeowners – fill in the net 2012 property taxes on your homestead or the amount from line 3 of Schedule 2 . . . . .		<u>1550</u>
	<b>2</b> Renters – if heat <b>was</b> included, fill in 20% (.20), or if heat <b>was not</b> included, fill in 25% (.25), of rent from line 13a of the rent certificate(s) or line 3 of Schedule 2 . . . . .		_____
	<b>3</b> Add line 1 and line 2; fill in the <b>smaller</b> of a) the total of lines 1 and 2, or b) \$1,460 . . . . .		<u>1460</u>
	<b>4</b> Divide line 3 by 12. . . . .		<u>122</u>
	<b>5</b> Number of months in 2012 for which you did <b>not</b> receive a) any Wisconsin Works (W2) payments, or b) county relief payments of \$400 or more . . . . .		<u>3</u>
	<b>6</b> Multiply line 4 by line 5. Fill in here and on line 15 of Schedule H. Do not fill in line 13 or 14 . . . . .		<u>366</u>

## Exercise 7 -

2012 H	Page <b>3 of 3</b>																		
Name(s) shown on Schedule H	Your social security number 																		
<b>Note:</b> Include this page as part of Schedule H <b>only</b> if Schedule 1, 2, and/or 3 is completed.																			
<b>Schedule 1 Allowable Taxes – Home on More Than One Acre of Land</b>																			
<ul style="list-style-type: none"> <li>• <b>Homeowners:</b> Complete this schedule if your home was on more than one acre of land and was not part of a farm (as defined on page 6 of the instructions). Claim only the property taxes on one acre of land and the buildings on it.</li> <li>• <b>Renters:</b> If your home was on more than one acre of land and was not part of a farm, do not complete Schedule 1, but see exception 4 under “Exceptions: Homeowners and/or Renters” (page 14) for instructions.</li> <li>• Do <b>not</b> complete this schedule if your home was part of a farm. You may claim the property taxes on up to 120 acres of land adjoining your home and all improvements on those 120 acres.</li> <li>• If you wish to use a different method to prorate your property taxes, attach to Schedule H your computation of allowable property taxes.</li> </ul>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1 Assessed value of land (from tax bill) . . . .</td> <td style="text-align: right; border-bottom: 1px solid black;">8000</td> </tr> <tr> <td>2 Number of acres of land . . . . .</td> <td style="text-align: right; border-bottom: 1px solid black;">2</td> </tr> <tr> <td>3 Divide line 1 by line 2 . . . . .</td> <td style="text-align: right; border-bottom: 1px solid black;">4000</td> </tr> <tr> <td>4 Assessed value of improvements (from tax bill) . . . . .</td> <td style="text-align: right; border-bottom: 1px solid black;">28000</td> </tr> <tr> <td>5 Add line 3 and line 4 . . . . .</td> <td style="text-align: right; border-bottom: 1px solid black;">32000</td> </tr> <tr> <td>6 Add line 1 and line 4 (total assessed value)</td> <td style="text-align: right; border-bottom: 1px solid black;">36000</td> </tr> <tr> <td>7 Divide line 5 by line 6 . . . . .</td> <td style="text-align: right; border-bottom: 1px solid black;">.8889</td> </tr> <tr> <td>8 Net 2012 property taxes (see instructions for line 13 of Schedule H, on pages 11 to 14)</td> <td style="text-align: right; border-bottom: 1px solid black;">1670</td> </tr> <tr> <td>9 Multiply line 8 by line 7. Fill in here and on line 13 of Schedule H or line 1 of Schedule 2 or 3 below . . . . .</td> <td style="text-align: right; border-bottom: 1px solid black;">1484</td> </tr> </table>	1 Assessed value of land (from tax bill) . . . .	8000	2 Number of acres of land . . . . .	2	3 Divide line 1 by line 2 . . . . .	4000	4 Assessed value of improvements (from tax bill) . . . . .	28000	5 Add line 3 and line 4 . . . . .	32000	6 Add line 1 and line 4 (total assessed value)	36000	7 Divide line 5 by line 6 . . . . .	.8889	8 Net 2012 property taxes (see instructions for line 13 of Schedule H, on pages 11 to 14)	1670	9 Multiply line 8 by line 7. Fill in here and on line 13 of Schedule H or line 1 of Schedule 2 or 3 below . . . . .	1484
1 Assessed value of land (from tax bill) . . . .	8000																		
2 Number of acres of land . . . . .	2																		
3 Divide line 1 by line 2 . . . . .	4000																		
4 Assessed value of improvements (from tax bill) . . . . .	28000																		
5 Add line 3 and line 4 . . . . .	32000																		
6 Add line 1 and line 4 (total assessed value)	36000																		
7 Divide line 5 by line 6 . . . . .	.8889																		
8 Net 2012 property taxes (see instructions for line 13 of Schedule H, on pages 11 to 14)	1670																		
9 Multiply line 8 by line 7. Fill in here and on line 13 of Schedule H or line 1 of Schedule 2 or 3 below . . . . .	1484																		
<b>Schedule 2 Allowable Taxes/Rent – Home Used Partly for Purposes Other Than Farm or Personal Use</b>																			
<ul style="list-style-type: none"> <li>• Complete this schedule if your homestead (as defined on page 5 of the instructions) was not part of a farm but was used partly for purposes other than personal use while you lived there in 2012. Only the personal portion of your property taxes/rent may be claimed.</li> <li>• “Other uses” include part business or rental use where a deduction is allowed or allowable for tax purposes, and a separate unit occupied by others rent free. See paragraph 3 under “Exceptions: Homeowners and/or Renters” (page 13) for examples and additional information.</li> </ul>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1 Net 2012 property taxes/rent or amount from line 9 of Schedule 1 (see pages 11 to 14) . . . . .</td> <td style="text-align: right; border-bottom: 1px solid black;">1484</td> </tr> <tr> <td>2 Percentage of homestead used solely for personal purposes . . . . .</td> <td style="text-align: right; border-bottom: 1px solid black;">50</td> </tr> <tr> <td>3 Multiply line 1 by line 2. Fill in here and on line 13, 14a, or 14c of Schedule H, or on line 1 or 2 of Schedule 3 below . . . .</td> <td style="text-align: right; border-bottom: 1px solid black;">742</td> </tr> </table>	1 Net 2012 property taxes/rent or amount from line 9 of Schedule 1 (see pages 11 to 14) . . . . .	1484	2 Percentage of homestead used solely for personal purposes . . . . .	50	3 Multiply line 1 by line 2. Fill in here and on line 13, 14a, or 14c of Schedule H, or on line 1 or 2 of Schedule 3 below . . . .	742												
1 Net 2012 property taxes/rent or amount from line 9 of Schedule 1 (see pages 11 to 14) . . . . .	1484																		
2 Percentage of homestead used solely for personal purposes . . . . .	50																		
3 Multiply line 1 by line 2. Fill in here and on line 13, 14a, or 14c of Schedule H, or on line 1 or 2 of Schedule 3 below . . . .	742																		

# Section 7 - Answer key

## Exercise 8

### Insurance Deduction Worksheet

(from Schedule H, page 8)

1. Amount you paid in 2012 for medical care insurance during a period in which you had no employer and were not self-employed ..... 1. 1200
2. Amount you paid in 2012 for medical care insurance during a period in which you were employed and your employer paid a portion of the cost of your insurance ..... 2. 0
3. Multiply line 2 by .45 (45%) ..... 3. 0
4. Amount you paid in 2012 for medical care insurance during a period in which you were an employee and your employer did not contribute toward the cost of your insurance ..... 4. 1800
5. Amount you paid for long-term care insurance in 2012..... 5. 0
6. Add lines 1, 3, 4, and 5 ..... 6. 3000
7. Amount you paid for medical care insurance in 2012 while you were self-employed ..... 7. -----

**Note:** the amount from line 6 of this worksheet may be claimed against taxable income reported on line 8 of Schedule H. The amount from line 7 of this worksheet may only be claimed against net income from self-employment.

### Rent Certificate

Wisconsin Department of Revenue

**NOTE:** Alterations on lines 1 to 13 or the signature line (whiteouts, erasures, etc.) will void this rent certificate. A rent certificate with an error should be discarded and a new one completed. Need an additional rent certificate? Go to [www.revenue.wi.gov](http://www.revenue.wi.gov), select "Forms."

# 2012

**Renter (Claimant)** Complete lines 1, 3, and 4. Complete line 2 after your landlord fills in lines 6 to 13 and signs.

- 1 Name Dennis Dotage
- 2 Social security number ► XXX-XX-8888
- 3 Address of rental property (property must be in Wisconsin)  
678 9TH ST  
MADISON WI 53720
- 4 Time you actually lived here in 2012  
From (mo./day) 01/ 01 /2012 To (mo./day) 12/ 31 /2012
- 5 Do **not** sign your rent certificate. If your landlord won't sign, complete lines 2 and 6 to 13, attach rent verification (see instructions), and check this box. →

**Landlord** Fill in lines 6 to 13 and sign and print your name.

- 6 Name Joe Smith
- 7 Address 102 9th Street  
Madison, WI 53701
- 8 Telephone number XXX-XXX-8888
- 9 a Is the rental property (line 3) subject to property taxes?  
 Yes  No
- b If 9a is "No" and you are a sec. 66.1201 municipal housing authority that makes payments in lieu of taxes, check this box. →
- 10a Is this rent certificate for rent of:  
A mobile or manufactured home?  Yes  No  
A mobile or manufactured home site?  Yes  No
- b Mobile or manufactured home taxes or municipal permit fees you collected from this renter for 2012. \$ 150

- 11 Fill in lines 11a to 11e based on the period of time this rental unit was occupied **by this renter**. Use the additional columns on lines 11a and 11b only if rent rates changed during the year (see instructions). Do not include amounts received directly from a governmental agency.
  - a Rent collected **per month** for this rental unit for 2012 ..... \$ 100 \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_
  - b Number of months this rental unit was rented to this renter in 2012 12
  - c Total rent collected for this rental unit for 2012 ..... \$ 1200
  - d Number of occupants in this rental unit – do **not** count spouse or children under 18 .. 1
  - e This renter's share of total 2012 rent ..... \$ 1200
- 12 Value of food and services provided by landlord (this renter's share) ..... \$ \_\_\_\_\_
- 13a Rent paid for occupancy only – Subtract line 12 from line 11e ..... \$ 1200
  - b Was heat included in the rent?  Yes  No
  - c If a long-term care facility/CBRF/nursing home, check the method used to compute line 13a:
    - Standard rate (\$100 per week).
    - Percentage formula (fill in percentage) \_\_\_\_\_ %.
    - Other method approved by Department of Revenue.

**Sign here** I certify that the information shown on this rent certificate is true, correct, and complete to the best of my knowledge.

↳ Joe Smith 1/21/2013  
Signature (by hand) of landlord or authorized representative Date

Joe Smith  
Name of landlord or authorized representative (print)

# Wisconsin WI homestead credit

Check here if an amended return  **2012**

Claimant's social security number <b>XXX-XX-8888</b>		Spouse's social security number		Check below then fill in either the name of city, village, or town, and the county in which you lived at the end of 2012.	
Claimant's legal last name <b>DOTAGE</b>		Legal first name <b>DENNIS</b>	M.I.	<input checked="" type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town City, village, or town <b>MADISON</b>	
Spouse's legal last name		Spouse's legal first name	M.I.	County of <b>DANE</b>	
Current home address (number and street) <b>678 9TH ST</b>			Apt. no.		
City or post office <b>MADISON</b>		State <b>WI</b>	Zip code <b>53720</b>		
		Special conditions	(See page 7.)		

- 1a** What was your age as of December 31, 2012? (If you were under 18, you do not qualify for homestead credit for 2012.) **1a** Fill in age
- b** If your spouse was age 65 or over as of December 31, 2012, check where indicated **1b** Check here
- 2** Were you a legal resident of Wisconsin from 1-1-12 through 12-31-12? (If "No," you do not qualify.) **2**  Yes  No
- 3** Were you claimed or will you be claimed as a dependent on someone else's 2012 federal income tax return? (If "Yes" and you were under age 62 on December 31, 2012, you do not qualify.) **3**  Yes  No
- 4a** Are you now living in a nursing home? (If "Yes," indicate the date you entered \_\_\_\_\_ and the nursing home name and address \_\_\_\_\_) **4a**  Yes  No
- b** If "Yes," are you receiving medical assistance under Title XIX? (If both 4a and 4b are "Yes," you do not qualify.) **4b**  Yes  No
- 5** Did you become  married or  divorced in 2012? (If "Yes," fill in date \_\_\_\_\_; see page 16.) **5**  Yes  No
- 6a** If married for any part of 2012, did you and your spouse maintain separate homes during any part of the year? (If "Yes," see page 15.) **6a**  Yes  No
- b** If you and your spouse maintained separate homes while married during 2012, did either spouse notify the other of their marital property income? (See page 15.) **6b**  Yes  No

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

**Household Income** Include all 2012 income as listed below. If married, include the incomes of both spouses. See pages 7 to 11.

- 7** Wisconsin income from your 2012 income tax return. If you **already filed** your tax return, **attach a copy marked "Duplicate."** (See page 5, Part C.1, paragraph 3.) **7** \_\_\_\_\_ .00
- 8** If you or you and your spouse **are not filing** a 2012 Wisconsin return, fill in Wisconsin **taxable** income on lines 8a and 8b.
- a** Wages 1200.00 + Interest 360.00 + Dividends \_\_\_\_\_ .00 = **8a** 1560.00
- b** Other taxable income. Attach a schedule listing each income item (medical care insurance, worksheet attached) **8b** -1560.00
- 9 Nontaxable household income. Do not include amounts filled in on line 7, 8a, or 8b.**
- a** Unemployment compensation **9a** \_\_\_\_\_ .00
- b** Social security, federal and state SSI, SSI-E, SSD, and caretaker supplement payments. Include Medicare premium deductions **9b** 6060.00
- c** Railroad retirement benefits. Include Medicare premium deductions **9c** \_\_\_\_\_ .00
- d** Pensions and annuities, including IRA, SEP, SIMPLE, and qualified plan distributions (see page 9) **9d** 2475.00
- e** Contributions to deferred compensation plans (see box 12 of wage statements, and page 9) **9e** \_\_\_\_\_ .00
- f** Contributions to IRA, self-employed SEP, SIMPLE, and qualified plans **9f** \_\_\_\_\_ .00
- g** Interest on United States securities (e.g., U.S. Savings Bonds) and state and municipal bonds **9g** \_\_\_\_\_ .00
- h** Scholarships, fellowships, grants (see page 9), and military compensation or cash benefits **9h** \_\_\_\_\_ .00
- i** Child support, maintenance payments, and other support money (court ordered) **9i** \_\_\_\_\_ .00
- j** Wisconsin Works (W2), county relief, kinship care, and other cash public assistance (see page 9) **9j** \_\_\_\_\_ .00
- 10** Add lines 7 through 9j. Enter here and on line 11a, at the top of page 2 **10** 8535.00




I-016



# Section 7 - Answer key

## Exercise 8 - continued

2012 H   Name SSN		Page <b>2</b> of <b>3</b>								
<p><b>11 a</b> Enter amount from line 10 here ..... <b>11a</b> <u>8535.00</u></p> <p><b>b</b> Workers' compensation, income continuation, and loss of time insurance (e.g., sick pay) ..... <b>11b</b> <u>.00</u></p> <p><b>c</b> Gain from sale of home excluded for federal tax purposes (see instructions) ..... <b>11c</b> <u>.00</u></p> <p><b>d</b> Other capital gains not taxable ..... <b>11d</b> <u>.00</u></p> <p><b>e</b> Net operating loss carryforward and capital loss carryforward ..... <b>11e</b> <u>.00</u></p> <p><b>f</b> Income of nonresident spouse or part-year resident spouse; nontaxable income from sources outside Wisconsin; resident manager's rent reduction; clergy housing allowance; and nontaxable Native American income ..... <b>11f</b> <u>.00</u></p> <p><b>g</b> Partner's, LLC member's, and S corporation shareholder's distributive share of depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs. If none was claimed, write "None" on federal Schedule E, Part II, near the entity's name ..... <b>11g</b> <u>.00</u></p> <p><b>h</b> Car or truck depreciation (standard mileage rate) ..... <b>11h</b> <u>.00</u></p> <p><b>i</b> Other depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs ... <b>11i</b> <u>.00</u></p> <p><b>12 a</b> Subtotal. Add lines 11a through 11i ..... <b>12a</b> <u>8535.00</u></p> <p><b>b</b> Number of qualifying dependents. Do not count yourself or your spouse (see page 11) _____ x \$500 = <b>12b</b> <u>.00</u></p> <p><b>c</b> Household income. Subtract line 12b from line 12a (if \$24,680 or more, no credit is allowed) ..... <b>12c</b> <u>8535.00</u></p>										
<p><b>Taxes and/or Rent</b> See pages 11 to 14.</p> <p><input type="checkbox"/> Check here if your home was located on more than one acre of land and <b>was not</b> part of a farm; <b>see Schedule 1, page 3.</b></p> <p><input type="checkbox"/> Check here if your home was located on more than one acre of land and <b>was</b> part of a farm.</p> <p><input type="checkbox"/> Check here if your home was used for purposes other than personal or farm use while you lived there in 2012; <b>see Schedule 2, page 3.</b></p> <p><input type="checkbox"/> Check here if you received Wisconsin Works (W2) payments or county relief during 2012; <b>see Schedule 3, page 3.</b></p> <p><b>13</b> Homeowners – Net <b>2012</b> property taxes on your homestead, whether paid or not ..... <b>13</b> <u>150.00</u></p> <p><b>14</b> Renters—<b>Rent</b> from your rent certificate(s), line 13a (or Shared Living Expenses Schedule). <b>See pages 12 to 14.</b></p> <p>Heat included (13b of rent certificate is "Yes") ..... <b>14a</b> <u>.00</u> x .20 (20%) = <b>14b</b> <u>.00</u></p> <p>Heat not included (13b of rent certificate is "No") ..... <b>14c</b> <u>1200.00</u> x .25 (25%) = <b>14d</b> <u>300.00</u></p> <p><b>15</b> Total of lines 13, 14b, and 14d (or amount from line 6 of Schedule 3) ..... <b>15</b> <u>450.00</u></p> <p><b>Don't delay your refund:</b> <b>ATTACH</b> 2012 tax bill(s) (or closing statement) and/or original rent certificate(s). <b>ATTACH</b> ownership document (if the tax bill lists names other than yours). <b>See page 12.</b></p>										
<p><b>Credit Computation</b></p> <p><b>16</b> Fill in the <b>smaller</b> of (a) amount on line 15 or (b) \$1,460 ..... <b>16</b> <u>450.00</u></p> <p><b>17</b> Using the amount on line 12c, fill in the appropriate amount from <b>Table A</b> (page 17) ..... <b>17</b> <u>45.00</u></p> <p><b>18</b> Subtract line 17 from line 16 (if <b>line 17 is more than line 16, fill in 0</b>; no credit is allowable) .... <b>18</b> <u>405.00</u></p> <p><b>19</b> Homestead credit – Using the amount on line 18, fill in the credit from <b>Table B</b> (page 18) ..... <b>19</b> <u>324.00</u></p> <p>If you file a Wisconsin income tax return, attach this claim behind Form 1, 1A, or 1NPR. Fill in your homestead credit (line 19) on line 32 of Form 1A; line 47 of Form 1; or line 72 of Form 1NPR. (If filing Form 1 or Form 1NPR, <b>ATTACH</b> a complete copy of your <b>federal</b> income tax return and schedules.) You cannot file Form WI-Z with a homestead credit claim.</p> <p><i>Under penalties of law, I declare this homestead credit claim and all attachments are true, correct, and complete to the best of my knowledge and belief.</i></p> <table style="width: 100%; border: none;"> <tr> <td style="width: 25%; border: none;">Claimant's signature</td> <td style="width: 25%; border: none;">Spouse's signature</td> <td style="width: 25%; border: none;">Date</td> <td style="width: 25%; border: none;">Daytime phone number</td> </tr> <tr> <td style="border: none;"> <b>Sign Here</b> ▶ <i>Dennis Dotage</i> </td> <td style="border: none;"></td> <td style="border: none;"></td> <td style="border: none;">( 608 ) 789-0123</td> </tr> </table> <p><b>Mail to:</b>          Wisconsin Department of Revenue          PO Box 34          Madison WI 53786-0001</p> <p style="text-align: center;"><b>STOP</b> DON'T file this claim UNLESS a rent certificate or property tax bill (or closing statement) is included.</p> <p style="text-align: right;"><i>For Department Use Only</i>          C <span style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></span> <span style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></span> <span style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></span> <span style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></span> <span style="border: 1px solid black; display: inline-block; width: 20px; height: 20px;"></span></p>			Claimant's signature	Spouse's signature	Date	Daytime phone number	<b>Sign Here</b> ▶ <i>Dennis Dotage</i>			( 608 ) 789-0123
Claimant's signature	Spouse's signature	Date	Daytime phone number							
<b>Sign Here</b> ▶ <i>Dennis Dotage</i>			( 608 ) 789-0123							

## Section 8 - Department of Revenue Customer Service Contact Information For VITA/TCE Site Coordinators

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### For VITA/TCE Site Coordinators Only

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Phone ..... 608-266-2696  
 Email ..... dorvita@revenue.wi.gov

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### Outreach Coordinator - Tommie Jones

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Phone ..... 608-261-5236  
 Email ..... tommie.jones@revenue.wi.gov

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### Addresses to Mail Returns

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**Note:** Electronic filing is free, secure, accurate and taxpayers get their refunds within three to five days. A paper return can take up to 12 weeks to process.

WI Form	Refund	Balance Due
Form 1 or Form 1A (Cannot include Schedule H)	Wisconsin Department of Revenue PO Box 59 Madison, WI 53785-0001	Wisconsin Department of Revenue PO Box 268 Madison, WI 53790-0001
Homestead Credit (includes all returns with Schedule H attached)	Wisconsin Department of Revenue PO Box 34 Madison, WI 53786-0001	Wisconsin Department of Revenue PO Box 34 Madison, WI 53786-0001
Form WRA and attachments for electronic filing requirement		P.O. Box 8977 Madison, WI 53708-8977
Electronic Return Payments		Electronic Return Payments Wisconsin Department of Revenue PO Box 930208 Milwaukee WI 53293-0208

IRS Form	Refund	Balance Due
Form 1040	Department of the Treasury Internal Revenue Service Fresno, CA 93888-0002	Department of the Treasury Internal Revenue Service PO Box 802501 Cincinnati, OH 45280-2501



**Tax Year 2012  
VITA/TCE Sample Questions**

**Wisconsin Department of Revenue**