

# 1A & WI-Z

## Wisconsin Income Tax

### Forms 1A and WI-Z Instructions

2016



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#### WI efile is:

- ✓ **FREE:** file your state tax return at no charge
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### NEW IN 2016

**Standard Deduction Increased** – The standard deduction is increased for married persons filing jointly and separately. For single persons and persons filing as head of household, the brackets have been increased based on the rate of inflation. The increase is built into the standard deduction table on pages 39 and 40.

**Tax Tables** – The tax brackets are adjusted annually for inflation which results in more income being taxed at lower rates. The adjustment is built into the tax tables on pages 32 through 37.

**REMINDER** If the IRS adjusted any of your federal income tax returns, you must notify the department within 90 days of any adjustment that affects your Wisconsin income tax returns. See page 8.

### TIPS ON FILING

**Electronic Filing** – Electronic filing is the fastest way to get your state income tax refund. Direct deposit of refund is available **ONLY** to electronic filers (see page 5).

**Homestead Credit** – The Wisconsin homestead credit program provides direct relief to homeowners and renters. You may qualify if you were a full-year resident, paid property taxes or rent, and had a household income of less than \$24,680. See page 9 for more information.

#### Tax Returns Are Due:

**Tuesday**  
**April 18, 2017**

#### 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 Asistencia Gratuita  
en Español**  
*Ver página 2*

**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](http://revenue.wi.gov), en el vínculo (link) “En Español” usted encontrará información sobre el Crédito 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
- Information on other sources of income and any deductions
- Photo ID of taxpayer(s)
- Social security cards of taxpayer(s) and dependents
- If you are claiming homestead credit, bring a completed rent certificate or a copy of your 2016 property tax bill and a record of any Wisconsin Works (W2) payments received in 2016
- Both spouses must be present to file a joint return

#### VITA and TCE locations:

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

**Note** If you are required to file a federal Form 1040 (long form), it is likely that you will need to file a Wisconsin Form 1. See “You must file Form 1 if you:” below.

You may file <b>Form WI-Z</b> if you:	You may file <b>Form 1A</b> if you:	You must file <b>Form 1</b> if you:	You must file <b>Form 1NPR</b> if you:
<ul style="list-style-type: none"> <li>File federal Form 1040EZ <i>AND</i></li> <li>Were a Wisconsin resident all year <i>AND</i></li> <li>Were under age 65 on December 31, 2016, <i>AND</i></li> <li>Do not have W-2s that include active duty military pay received as a member of the National Guard or Reserves <i>AND</i></li> <li>Did not have interest income from state, municipal, or U.S. bonds <i>AND</i></li> <li>Did not receive unemployment compensation <i>AND</i></li> <li>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 <i>AND</i></li> <li>Are not claiming Wisconsin homestead credit.</li> </ul>	<ul style="list-style-type: none"> <li>Were single all year or married and file a joint return or file as head of household <i>AND</i></li> <li>Were a Wisconsin resident all year <i>AND</i></li> <li>Have income only from wages, salaries, tips, taxable scholarships and fellowships, interest, dividends, capital gain distributions, unemployment compensation, pensions, annuities, and IRAs <i>AND</i></li> <li>Have no adjustments to income (except deductions for an IRA, medical care insurance, or student loan interest) <i>AND</i></li> <li>Are not claiming credit for itemized deductions, tax paid to another state, historic rehabilitation, venture capital, or repayment of income previously taxed <i>AND</i></li> <li>Are not subject to a Wisconsin penalty on an IRA, qualified retirement plan, Coverdell education plan, ABLE account or medical or health savings account.</li> </ul> <p><b>Exception</b> If you used federal Form 4972, you must file Form 1.</p>	<ul style="list-style-type: none"> <li>Were a Wisconsin resident all year <i>AND</i></li> <li>Were married and file a separate return, or were divorced during the year <i>OR</i></li> <li>Have income which may not be reported on Form WI-Z or 1A (such as capital gain, rental, farm, or business income) <i>OR</i></li> <li>Claim adjustments to income (such as for alimony paid, educator expenses, tuition expense, or disability income exclusion) <i>OR</i></li> <li>Claim credit for itemized deductions, tax paid to another state, historic rehabilitation, venture capital, or repayment of income previously taxed <i>OR</i></li> <li>Are subject to a Wisconsin penalty on an IRA, qualified retirement plan, Coverdell education plan, ABLE account or medical or health savings account <i>OR</i></li> <li>Are subject to the alternative minimum tax.</li> </ul>	<ul style="list-style-type: none"> <li>Were domiciled* in another state or country at any time during the year <i>OR</i></li> <li>Are married filing a joint return and your spouse was domiciled* in another state or country at any time during the year.</li> </ul> <p>* Your domicile is your true, fixed, and permanent home to which, whenever absent, you intend to return. You can be physically present or residing in one locality but maintain your domicile in another.</p> <p>Your domicile, once established, does not change unless all three of the following circumstances occur or exist:</p> <ol style="list-style-type: none"> <li>(1) You intend to abandon your old domicile and take actions consistent with that intent <i>AND</i></li> <li>(2) You intend to acquire a new domicile and take actions consistent with that intent <i>AND</i></li> <li>(3) You are physically present in the new domicile.</li> </ol>

**File online. Pay online. Direct deposit.**

**[www.revenue.wi.gov](http://www.revenue.wi.gov)**

## Who Must File

Refer to the table to see if you are required to file a return for 2016.

Filing status	Age as of December 31, 2016	You must file if your gross income* (or total gross income of a married couple) during 2016 was:
Single	Under 65	\$10,970 or more
	65 or older	\$11,220 or more
Married-filing joint return	Both spouses under 65	\$20,410 or more
	One spouse 65 or older	\$20,660 or more
	Both spouses 65 or older	\$20,910 or more
Married-filing separate return	Under 65	\$9,730 or more
	65 or older	\$9,980 or more (applies to each spouse individually—must use Form 1)
Head of household	Under 65	\$13,960 or more
	65 or older	\$14,210 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 2016 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 –
    - \$10,270 if single,
    - \$13,260 if head of household,
    - \$19,010 if married filing jointly, or
    - \$9,030 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 must file Form 1.)
- You were a nonresident or part-year resident of Wisconsin for 2016 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 2016.
- 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, 2017.

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 1A or WI-Z, 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, 2017. This applies even though you may have an extension of time to file. If you do not file your return by April 18, 2017, 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, 2017. Submit the payment with a 2016 Wisconsin Form 1-ES. You can get this form from our website at [revenue.wi.gov](http://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.)

**Special Conditions** A “Special Conditions” section is located to the right of the Filing Status section on page 1 of Forms 1A and WI-Z. 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

### ■ 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/pes/e-faq.html](http://revenue.wi.gov/faqs/pes/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](http://revenue.wi.gov).
- A tax professional – Visit our website at [revenue.wi.gov/eserv/city/](http://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](http://revenue.wi.gov/eserv/webased.html) or [revenue.wi.gov/eserv/offshelf.html](http://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.

### ■ Assembling your return

For faster refunds, **do not staple** your return.

- Enclose a copy of each of your withholding statements.
- If you owe an amount, **paper clip** your payment to the front of Form 1A (unless paying by credit card or online).
- If you are filing under an extension, see How to Get an Extension of Time to File on page 4 for items you must enclose.
- If you are claiming the earned income credit, enclose a copy of federal Schedule EIC with Form 1A. Also enclose federal Form 8867 if you used a paid preparer to complete your federal return.
- If you claimed homestead credit, paper clip Schedule H or H-EZ behind Form 1A.
- If you are filing an amended Form 1A, enclose Schedule AR (with the amended return) with an explanation of each change and the reason for each change. Enclose all supporting forms and schedules for items changed. Do not enclose your original return and schedules with your amended return.
- *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 1A (or WI-Z). Fill in “04” in the Special Conditions box on page 1 of Form 1A or WI-Z. 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 1A (or WI-Z). Fill in “04” in the Special Conditions box on page 1 of Form 1A or WI-Z.
- If you are filing federal Form 8379, *Injured Spouse Allocation*, enclose a copy with your Form 1A (or WI-Z). Fill in “05” in the Special Conditions box on page 1 of Form 1A or WI-Z.

### ■ Where to File

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

*(if tax is 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

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](http://revenue.wi.gov)

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



You may call one of the numbers indicated on page 6 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 on page 6. 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](http://revenue.wi.gov).

## Amending Your Return

If you filed an amended return with the Internal Revenue Service, 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 return.

**Note** If your original return was filed on Form 1A or WI-Z, you would file an amended return using Form 1A or WI-Z and checking the amended return space at the top of page 1. See the Exception below.

Be sure to enclose Schedule AR, *Explanation of Amended Return*, to explain all changes and the reason for the change with your amended return. Enclose all supporting forms and schedules for items changed. Do not enclose your original return and schedules with your amended return.

→ If you are changing an amount on any line of Form 1A or WI-Z, fill in the corrected amount on that line. If you are not changing an amount on a line, fill in the amount from your 2016 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.

**Exception** If you filed your original return on Form 1A or WI-Z and you now want to claim an item not allowed on those forms (for example, a subtraction for child care expenses), you must file your amended return using Form 1. Form 1 begins with federal adjusted gross income (FAGI). Your FAGI is generally the amount from line 4 of your federal Form 1040EZ or line 21 of your federal Form 1040A. However, if your Form 1040A includes amounts not allowed for Wisconsin (for example, tuition and fees), you must first complete Wisconsin Schedule I, *Adjustments to Convert 2016 Federal Adjusted Gross Income and Itemized Deductions To The Amounts Allowable for Wisconsin*, to remove these items from federal income and determine your FAGI. Your FAGI is then entered on line 1 of Form 1. Follow the Form 1 instructions to complete your amended return.

### 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 the 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 any refundable 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 any refundable 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

**Note**

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 2017 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 2017 in installments beginning April 18, 2017, using Wisconsin Form 1-ES, or
- Increase the amount of income tax withheld from your 2017 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 2017 and do not receive a form in the mail, go to our website at [revenue.wi.gov](http://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. For more information, get Fact Sheet 1118, *Income Tax Information for Active Military Personnel*.



### 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, 2016.
- A legal resident of Wisconsin for all of 2016.
- Not claimed as a dependent on anyone's 2016 federal tax return (unless you were 62 or older on December 31, 2016).
- Not living in tax-exempt public housing for all of 2016. (**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 2016.

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

**Note** A homestead credit claim may not be filed on behalf of a person who is deceased. See the instructions for Schedules H and H-EZ.

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.

### Death of a Taxpayer

A return for a taxpayer who died in 2016 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 the return for the person who died. If there is an estate, the personal representative for the estate must file the return. The person filing the return 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 1A or WI-Z.

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.

**Note** 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. Do not mail Form 804 with the return.

If your spouse died during 2016 and you did not remarry in 2016, you can file a joint return. You can also file a joint return if your spouse died in 2017 before filing a 2016 return. A joint return should show your spouse's 2016 income before death and your income for all of 2016. 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 or head of household, 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 2016 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](http://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: [DORIncome@wisconsin.gov](mailto:DORIncome@wisconsin.gov)

#### Forms requests:

phone: (608) 266-1961

website: [revenue.wi.gov](http://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](http://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.

## Form WI-Z

Instructions are on the back of the form.

## Form 1A

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

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

■ **Amended Return** If you already filed your original return and this is an amended return, place a check mark where indicated at the top of Form 1A. For more information, see Amending Your Return on page 7 of these instructions. Be sure to enclose a copy of Schedule AR with your amended return.

■ **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 2015 and you are filing a joint return for 2016 with the same spouse, be sure to enter your names and social security numbers in the same order as on your 2015 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.

■ **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 2016 or are married filing as head of household, you should get Publication 109, *Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 2016*, for information on what income you must report.

**Single** You may check "single" if **any** of the following was true on December 31, 2016:

- You were never married.
- You were legally separated under a **final** decree of divorce or separate maintenance.
- You were widowed before January 1, 2016, and did not remarry in 2016.

**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, 2016.
- Your spouse died in 2016 and you did not remarry in 2016.
- You were married at the end of 2016, and your spouse died in 2017 before filing a 2016 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, 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.

**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) may be able to use this filing status. Certain married persons who lived apart from their spouse for the last 6 months of 2016 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 2016 may also 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 the "married" space next to the arrow. Also fill in your spouse's social security number in the space provided at the top of Form 1A.

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, 2016. Also fill in the name of the county in which you lived.

■ **School District Number** See the list of school district numbers on page 31. Fill in the number of the school district in which you lived on December 31, 2016.

**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 1A or WI-Z. 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 06** Single decedent or primary taxpayer if joint return (page 9)

**Code 02** Extension – Combat zone (page 5)

**Code 07** Spouse deceased if joint return (page 9)

**Code 03** Extension – Federally declared disaster (page 5)

**Code 08** Both taxpayers deceased (page 9)

**Code 04** Divorce decree (page 6)

**Code 99** Multiple special conditions

**Code 05** Injured spouse (page 6)

If more than one special condition applies, 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 Wages, Salaries, Tips, Etc.

Fill in on line 1 the amount from line 7 of your federal Form 1040A or 1040 or line 1 of Form 1040EZ.

If the amount on line 1 of Form 1A includes taxable scholarship or fellowship income not reported on a W-2, write “SCH” and the amount of that income in the space to the left of line 1.

### Exceptions

- Note**
- If the Wisconsin wages shown on your Form W-2 are more than the federal wages on the Form W-2, use the amount as reported in box 16 of Form W-2 as the amount to be reported on line 1.
  - If you were a member of the Reserves or National Guard and served on active duty, do not include on line 1 any military pay that was included on your W-2 and was (1) received from the federal government, (2) received after being called into active federal service or into special state service authorized by the federal Department of Defense, and (3) paid to you for a period of time during which you were on active duty.

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

## Line 2 Interest

Fill in on line 2 the amount of taxable interest from line 8a of your federal Form 1040A or 1040 or line 2 of your Form 1040EZ.

Line 2 Interest – continued

### Exceptions

- Interest from state and municipal bonds must be included on line 2. (If you were required for federal purposes to allocate expenses to this income, reduce the amount to be filled in by such expenses.)
- Interest from securities of the U.S. government should not be included on line 2.

If either exception applies, complete the Interest Worksheet below.

#### Interest Worksheet for Line 2

- |  |          |
|--|----------|
| 1. Taxable interest from your federal Form 1040A, 1040, or 1040EZ .....                                | 1. _____ |
| 2. State and municipal bond interest* .....  | 2. _____ |
| 3. Add lines 1 and 2 .....   | 3. _____ |
| 4. Interest from U.S. bonds and other U.S. securities which is included in your federal income** ..... | 4. _____ |
| 5. Subtract line 4 from line 3. Fill in here and on line 2 of Wisconsin Form 1A .....                  | 5. _____ |

\* This will generally be the amount on line 8b of your federal Form 1040A or 1040 or the tax-exempt interest shown in the space to the left of line 2 of Form 1040EZ. However, do not include interest from the following securities:

- (1) public housing authority and 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 after December 10, 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 Internal Revenue Code,
- (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, 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,
- (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 (October 31, 2016), 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](http://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.

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

\*\* Do not include on line 4 of the worksheet, 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 income.

**Line 3 Ordinary Dividends**

Fill in on line 3 the amount of ordinary dividends from line 9a of your federal Form 1040A or 1040.

**Note** 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 your mutual fund advised you that all or a portion of its ordinary dividend is from investments in U.S. government securities, do not include that portion on line 3.

**Line 4 Capital Gain Distributions**

Fill in 70% of the capital gain distribution that you reported on line 10 of federal Form 1040A or line 13 of Form 1040. (**Caution** If your Form 1040 includes a loss or an amount other than a capital gain distribution, you may not file Form 1A. *You must file Form 1.*)

**Line 5 Unemployment Compensation**

If you received unemployment compensation in 2016, you may have to pay tax on some or all of it. To see if any of the unemployment compensation paid to you is taxable, fill in the Unemployment Compensation Worksheet below.

**Worksheet Instructions**

**Line 2** The amount to fill in as your federal adjusted gross income (FAGI) generally cannot be taken directly from your federal return. The amount to fill in on line 2 is as follows:

- If you filed federal Form 1040EZ, fill in the FAGI from line 4 of your Form 1040EZ.
- If you filed federal Form 1040A or 1040, fill in the FAGI from line 21 of Form 1040A or line 37 of Form 1040 plus any deduction for tuition or fees that may be included on your federal return

**Unemployment Compensation Worksheet****Check 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 your federal Form 1040A, 1040EZ, or 1040 . . . . . 1. \_\_\_\_\_
2. Fill in your federal adjusted gross income (see instructions on this page) . . . . . 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 14b of your federal Form 1040A (line 20b of Form 1040) . . . . . 4. \_\_\_\_\_
5. Fill in taxable refunds, credits, or offsets, if any, from line 10 of your 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 5 of Form 1A and do not complete lines 8 and 9. 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. Also fill in this amount on line 5 of Form 1A . . . . . 9. \_\_\_\_\_



**Line 6 Taxable IRA Distributions, Pensions, and Annuities**

Fill in on line 6 the total of your taxable IRA distributions, pensions, and annuities. Use the Retirement Benefit Worksheet on page 16 to determine the amount to fill in.

**Caution** If you were subject to a federal penalty on an IRA or qualified retirement plan, you may not file Form 1A. You must file Form 1.

**Nontaxable retirement benefits** The following retirement benefits are not taxable for Wisconsin:

- Wisconsin does not tax railroad retirement benefits. Did you include an amount that you received from the U.S. Railroad Retirement Board in your federal income on line 12b of Form 1040A or line 16b of Form 1040? If yes, fill in such amount on line 4 of the Retirement Benefit Worksheet.
- Wisconsin does not tax military retirement benefits or certain uniformed services retirement benefits. Include on line 4 of the Retirement Benefit Worksheet retirement payments from:
  - (1) The U.S. military retirement system (including payments from the Retired Serviceman's Family Protection Plan and the Survivor Benefit Plan). These retirement benefits are paid from the Defense Finance and Accounting Service.
  - (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.
- Include on line 4 of the Retirement Benefit Worksheet any payments received from the retirement systems listed in A and B 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.

The amount you fill in on line 4 of the worksheet cannot be more than the amount of such payments that you included in your federal income.

The specific retirement systems are:

**A. Local and state retirement systems** 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.

**B. Federal retirement systems** United States Government civilian employee retirement systems. Examples of such retirement systems include the Civil Service Retirement System and the Federal Employees' Retirement System.

**Note** Do not include any of the following as a nontaxable retirement benefit on line 4 of the Retirement Benefit Worksheet:

- Payments received as a result of voluntary tax-sheltered annuity deposits made in any of the retirement systems listed in A or B above.
- Payments received from any of the retirement systems listed in A or B 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.
- Payments from the federal Thrift Savings Plan.

**CAUTION** Your retirement benefits are exempt only if they are based on qualified membership in one of the retirement systems listed in A or B. Qualified membership is membership that began before January 1964 as explained above. Any portion of your retirement benefit based on membership in other retirement systems (or based on employment that began after December 31, 1963) is taxable.

**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.

## Line 6 Taxable IRA Distributions, Pensions, and Annuities – continued

**Example 2** You were employed as a teacher from 1960-1965. You were a member of the Wisconsin State Teachers Retirement System during that time. 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 membership in the Wisconsin State Teachers Retirement System is exempt. You may use the following formula to figure the exempt amount:

$$\frac{\text{Years of creditable service in an exempt plan}}{\text{Total years of creditable service}} \times \text{Annuity included in federal income} = \text{Exempt portion of annuity}$$

→ You may have received a separate Form 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.

Retirement Benefit 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 11b of your federal Form 1040A or line 15b of Form 1040 .....	1. _____	_____
2. Taxable pension and annuity income from line 12b of your federal Form 1040A or line 16b of Form 1040 .....	2. _____	_____
3. Add lines 1 and 2 .....	3. _____	_____
4. Nontaxable retirement benefits (see instructions) .....	4. _____	_____
5. Subtract line 4 from line 3 .....	5. _____	_____
6. Were you (or your spouse, if married filing a joint return) 65 years of age or older on December 31, 2016, and is your federal adjusted gross income less than \$15,000 (\$30,000 if married filing a joint return)?		
<input type="checkbox"/> YES Skip to line 7.		
<input type="checkbox"/> NO Add the amounts on line 5 of columns (A) and (B) and fill in here and on line 6 of Form 1A. Do NOT complete lines 7 and 8 .....		
7. If you were 65 years of age or older on December 31, 2016, fill in on line 7, column (A), the <u>smaller</u> of the amount on line 5, column (A) or \$5,000. Fill in -0- if you were under age 65. If your spouse was 65 years of age or older on December 31, 2016, fill in on line 7, column (B), the <u>smaller</u> of the amount on line 5, column (B) or \$5,000. If your spouse was under age 65, fill in -0- .....	7. _____	_____
8. Subtract line 7 from line 5. Fill in here and on line 6 of Form 1A. If married filing a joint return, the amount to fill in on line 6 of Form 1A is the total of the amounts on line 8, columns (A) and (B) .....	8. _____	_____

## Line 8 IRA Deduction

Fill in on line 8 the amount of IRA deduction from line 17 of your federal Form 1040A or line 32 of Form 1040.

## Line 9 Student Loan Interest Deduction

Fill in on line 9 the amount from line 18 of your federal Form 1040A or line 33 of Form 1040. You cannot take this deduction if you, or your spouse if filing jointly, are claimed as a dependent on someone's (such as your parent's) 2016 tax return.

**Line 10 Medical Care Insurance Deduction**

You may be able to subtract all or a portion of the amount you paid for medical care insurance.

“Medical care insurance” means a medical care insurance policy that provides surgical, medical, hospital, major medical, or other health service coverage (including dental insurance). The policy may cover you, your spouse, and dependents.

If you received social security benefits, Medicare premiums (for example, Parts B and D) deducted from your benefits are payments for medical care insurance.

“Medical care insurance” does not include premiums for:

- Long-term care insurance,
- Life insurance,
- Policies providing payment for loss of earnings,
- Policies for loss of life, limb, sight, etc.,
- Policies that pay 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, and
- 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 plan.

**CAUTION** Do not include insurance premiums paid by an employer, including amounts paid by you through payroll deductions, unless the premiums are included as wages in box 1 of your Form W-2.

**Note** 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.

→ Premiums that are deducted pre-tax may not be included as payment 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. These programs may be known as 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.

Complete the Medical Care Insurance Worksheet below to determine your subtraction.

**Note** When completing line 1 of the worksheet, 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.

**Medical Care Insurance Worksheet**

- |  |          |
|--|----------|
| 1. Amount you paid in 2016 for medical care insurance . . . . .  | 1. _____ |
| 2. Amount of premium tax credit allowed on your 2016 federal return<br>(line 45 of Form 1040A or line 69 of Form 1040) . . . . .                     | 2. _____ |
| 3. Subtract line 2 from line 1 . . . . .   | 3. _____ |
| 4. Amount of advance premium tax credit you were required to repay<br>(line 29 of Form 1040A or line 46 of Form 1040) . . . . .                      | 4. _____ |
| 5. Add line 3 and line 4 . . . . .   | 5. _____ |
| 6. Fill in the amount from line 7 of Form 1A less the amounts on lines 8 and 9 of Form 1A . . . . .  | 6. _____ |
| 7. Fill in the smaller of line 5 or line 6. This is your subtraction for medical<br>care insurance. Fill in here and on line 10 of Form 1A . . . . . | 7. _____ |

**Line 13 Dependents**

→ Check line 13 if your parent (or someone else) can claim you (or your spouse) as a dependent on his or her return. You must check the line even if that person chose not to claim you.

**Line 14 Standard Deduction**

Use the amount on line 12 to find the standard deduction for your filing status from the Standard Deduction Table on page 39. But, if you checked line 13, your standard deduction may be limited. Use the worksheet below to figure the amount to fill in on line 14.

**Standard Deduction Worksheet for Dependents**

A. Wages, salaries, and tips from line 1 of Form 1A. (Do not include taxable scholarships or fellowships not reported on a W-2) . . . . .	A.	_____	.00
B. Addition amount . . . . .	B.	_____	350.00
C. Add lines A and B. If total is less than \$1,050, fill in \$1,050 . . . . .	C.	_____	.00
D. Using the amount on line 12 of Form 1A, fill in the <b>standard deduction</b> for your filing status from table, page 39 . . . . .	D.	_____	.00
E. Fill in the <b>SMALLER</b> of line C or D here and on line 14 of Form 1A . . . . .	E.	_____	.00

**Line 16 Exemptions**

Complete lines 16a and 16b. 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 16a and 16b and fill in on line 16c.

**Line 16a**

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 16b**

If you or your spouse were 65 or older on December 31, 2016, check the appropriate lines. Your number of exemptions is equal to the number of lines checked.

You may claim the \$250 exemption on line 16b 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 16a.

**Line 18 Tax**

Use the amount on line 17 to find your tax in the Tax Table on pages 32-37. 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 18.

**EXCEPTION** If line 17 is \$100,000 or more, use the Tax Computation Worksheet on page 38 to compute your tax.

**Line 19 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 2016, 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 the Exception in the line 1 instructions for information on the exclusion.

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 20 Renter's and Homeowner's School Property Tax Credit**

You may claim a credit if you paid rent during 2016 for living quarters used as your primary residence OR you paid property taxes during 2016 on your home. You are eligible for a credit whether or not you claim homestead credit on line 31.

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 20a and 20b may not be more than \$300 (\$150 if 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 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 20a and 20b.

**Line 20a (Line 8a of Form WI-Z) How to Figure the Renter's School Property Tax Credit**

**Step 1 Rent Paid in 2016** Fill in on the appropriate line(s) the total rent that you paid in 2016 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 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 your rent paid in 2016 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 2016. For example, if you and two other persons rented an apartment and paid a total rent of \$6,000 in 2016, 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 20 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 20a (line 8a of Form WI-Z).

Line 20a How to Figure the Renter's School Property Tax Credit – continued

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

<b>Renter's Worksheet</b>			
(Complete only if Exception described above applies)			
1. Credit for rent with heat included (from Column 1 of Table below) . . . . .	1. _____		
2. Credit for rent where heat not included (from Column 2 of Table below) . . . . .	2. _____		
3. Add lines 1 and 2. Fill in on line 20a of Form 1A (line 8a of Form WI-Z)* . . . . .	3. _____		
* Do not fill in more than \$300 (\$150 if married filing as head of household).			

Renter's School Property Tax Credit Table*																		
If Rent Paid is:		Your Line 20a Credit is:		If Rent Paid is:		Your Line 20a Credit is:		If Rent Paid is:		Your Line 20a Credit is:		If Rent Paid is:		Your Line 20a Credit is:				
		Col. 1	Col. 2			Col. 1	Col. 2			Col. 1	Col. 2			Col. 1	Col. 2			
At Least	But Less Than	Heat In-cluded in Rent	Heat Not In-cluded in Rent	At Least	But Less Than	Heat In-cluded in Rent	Heat Not In-cluded in Rent	At Least	But Less Than	Heat In-cluded in Rent	Heat Not In-cluded in Rent	At Least	But Less Than	Heat In-cluded in Rent	Heat Not In-cluded 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			
1,000	1,100	25	32	4,500	4,600	109	137	8,000	8,100	193	242	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	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 19.



**Line 20b (Line 8b of Form WI-Z) How to Figure the Homeowner's School Property Tax Credit**

**Step 1 Property Taxes Paid on Home in 2016** Fill in the amount of property taxes that you *paid* in 2016 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 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 2016.

Property taxes are further limited as follows:

- If you bought or sold your home during 2016, 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.
- If you owned a mobile home during 2016, 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 20a (line 8a of Form WI-Z).
- 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.

**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 20b (line 8b of Form WI-Z).

**CAUTION** If you are also claiming the renter's credit on line 20a (line 8a of Form WI-Z), the total of your renter's and homeowner's credits can't be more than \$300 (\$150 if married filing as head of household).

Homeowner's School Property Tax Credit Table *														
If Property Taxes are:			If Property Taxes are:			If Property Taxes are:			If Property Taxes are:			If Property Taxes are:		
At Least	But Less Than	Line 20b Credit is	At Least	But Less Than	Line 20b Credit is	At Least	But Less Than	Line 20b Credit is	At Least	But Less Than	Line 20b Credit is	At Least	But Less Than	Line 20b 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 19.

**Line 21 Married Couple Credit**

You may be able to claim the married couple credit if:

- You are married filing a joint return, and
- You and your spouse are both employed.

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

“Earned income” includes taxable wages, salaries, tips, scholarships or fellowships (only amounts reported on a W-2), other employee compensation, and disability income treated as wages. Earned income that is not taxable to Wisconsin cannot be used in computing the credit.

**Example** You are a member of the National Guard and were called to active duty. You claimed a subtraction on line 1 of Form 1A 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, 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.

Fill in the amount of your credit from line 6 of the schedule on line 21 of Form 1A. The maximum credit allowable is \$480.

**Line 25 (Line 12 of Form WI-Z) Sales and Use Tax Due on Internet, Mail Order, or Other Out-of-State Purchases**

Did you make any taxable purchases from out-of-state firms in 2016 on which sales and use tax was not charged? If yes, you must report Wisconsin sales and use tax on these purchases on line 25 (line 12 of Form WI-Z) 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, cassettes, 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% sales and use tax rate. You are liable for \$15 Wisconsin tax ( $\$300 \times 5\% = \$15$ ) 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 25 (line 12 of Form WI-Z), 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 on page 23). . . . .  | x _____ % |
| 3. Amount of sales and use tax due for 2016 (line 1 multiplied by tax rate on line 2).<br>Round this amount to the nearest dollar and fill in on line 25 of Form 1A<br>(line 12 of Form WI-Z) . . . . . | _____ \$  |

Line 25 (Line 12 of Form WI-Z) Sales and Use Tax Due on Internet, Mail Order, or Other Out-of-State Purchases – continued

### Sales and Use Tax Rate Chart

In all Wisconsin counties except those shown in a through c below, the tax rate was 5.5% for all of 2016.

a. If storage, use, or consumption in 2016 was in one of the following counties, the tax rate was 5.6%:

Milwaukee	Ozaukee	Washington
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b. If storage, use, or consumption in 2016 was in one of the following counties, the tax rate was 5.1%:

Racine	Waukesha
--------	----------

c. If storage, use, or consumption in 2016 was in one of the following counties, the tax rate was 5%:

Brown	Kewaunee	Menominee	Sheboygan
Calumet	Manitowoc	Outagamie	Winnebago

### Line 26 Donations

You may designate amounts as a donation to one or more of the programs listed on lines 26a through 26h. Your donation will either reduce your refund or be added to tax due. Add the amounts on lines 26a through 26h and fill in the total on line 26i.

**Line 26a 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 26a.

**Line 26b 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 26b.

**Line 26c 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 26c.

**Line 26d 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 26d.

**Line 26e 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 26e.

**Line 26f 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 26f.

**Line 26g 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 26g.

**Line 26h Special Olympics Wisconsin** You may donate an amount to Special Olympics Wisconsin, Inc. Fill in the amount you want to donate on line 26h.

**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, 2018, or if your original return was filed after April 18, 2017, within 18 months of the date your return was filed.

**Line 28 Wisconsin Tax Withheld**

Add the **Wisconsin** income tax withheld shown on your withholding statements. Fill in the total on line 28. Enclose readable copies of your withholding statements with Form 1A. Enclose Form 1099-R only if Wisconsin income tax was withheld.

➔ 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 29 2016 Wisconsin Estimated Tax Payments and Amount Applied From 2015 Return**

Fill in any payments you made on your estimated Wisconsin income tax (Form 1-ES) for 2016. Include any overpayment from your 2015 return that you were allowed as credit to your 2016 Wisconsin estimated tax.

**Note** **Check Your Estimated Tax Payments** Before filling in line 29, 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.

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 2015 returns that you and your spouse were allowed as credit to 2016 Wisconsin estimated tax.

Follow the above instructions even if your spouse died during 2016.

**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 1A. On the statement, explain all the payments you and your spouse made for 2016 and the name(s) and social security number(s) under which you made them.

**Line 30 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.

**Note** If you recklessly or fraudulently claim a false credit, you may be ineligible to claim any refundable credit for up to 10 years and could also owe a penalty.

*Line 30 Earned Income Credit – continued*

To claim the Wisconsin earned income credit, complete the following steps and fill in the required information in the spaces provided on line 30.

**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 30. 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 1A. 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 30. Write “EIC” in the space to the right of line 30. Complete your return through line 32 of Form 1A. Enclose a copy of your federal return (Form 1040A or Form 1040) with your Form 1A.

### Line 31 Homestead Credit

If you are claiming homestead credit, attach Schedule H or H-EZ to your Form 1A. Fill in on line 31 the amount from line 19 of Schedule H or line 14 of Schedule H-EZ.

→ To see if you may qualify for homestead credit, refer to the Special Instructions on page 9. You cannot claim homestead credit if you (or your spouse, if married) claim the veterans and surviving spouses property tax credit.

**Note** If you recklessly or fraudulently claim a false credit, you may be ineligible to claim any refundable credit for up to 10 years and could also owe a penalty.

### Line 32 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 or homestead credit.)

**Note** If you recklessly or fraudulently claim a false credit, you may be ineligible to claim any refundable 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 unemployment,

Line 32 *Eligible Veterans and Surviving Spouses Property Tax Credit – continued*

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 unmarried 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 unemployment.

**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.



*Line 32 Eligible Veterans and Surviving Spouses Property Tax Credit – continued*

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 2016 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.wisconsin.gov](http://dva.wisconsin.gov). You may submit these forms and supporting documents to your county veterans service officer or mail them to: Wisconsin Department of Veterans Affairs, Attn: Veterans Property Tax Credit, 201 West Washington Ave., 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 2016 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 2016, and the certification, if required, received from the WDVA with your return.

### Line 33 (line 17 of Form WI-Z) Amount Previously Paid

**Amended return only** – Complete this line only if this is an amended 2016 Form 1A or Form WI-Z. Fill in the amount of tax you paid with your original Form 1A or Form WI-Z plus any additional amounts paid after it was filed.

If you did not pay the full amount shown on your original Form 1A or Form WI-Z, 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 2016 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 34 (line 18 of Form WI-Z)

Add lines 28-33 (lines 16 and 17 of Form WI-Z).

### Line 35 (line 19 of Form WI-Z) Amounts Previously Refunded

**Amended return only** – Complete this line only if this is an amended 2016 Form 1A or Form WI-Z. Fill in the refund from your original 2016 return (not including the amount applied to your 2017 estimated tax). This is generally the amount from line 38 of Form 1A (line 21 of Form WI-Z).

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 2016 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 33 (line 17 of Form WI-Z) instead of line 35 (line 19 of Form WI-Z).

**Line 36 (line 20 of Form WI-Z) Subtraction**

If line 35 (line 19 of Form WI-Z) is less than line 34 (line 18 of Form WI-Z), subtract line 35 (line 19 of Form WI-Z) from line 34 (line 18 of Form WI-Z) and fill in the result on line 36 (line 20 of Form WI-Z). If line 35 (line 19 of Form WI-Z) is more than line 34 (line 18 of Form WI-Z), subtract line 34 (line 18 of Form WI-Z) from line 35 (line 19 of Form WI-Z) and fill in the result on line 36 (line 20 of Form WI-Z) as a negative number by placing a minus sign (-) in front of the number.

**Line 37 (line 21 of Form WI-Z) Amount You Overpaid**

If line 36 (line 20 of Form WI-Z) is more than line 27 (line 15 of Form WI-Z), subtract line 27 (line 15 of Form WI-Z) from line 36 (line 20 of Form WI-Z). Fill in the result on line 37 (line 21 of Form WI-Z). If line 36 (line 20 of Form WI-Z) is a negative number, do not complete line 37 (line 21 of Form WI-Z).

→ 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 41 instructions to see if you owe underpayment interest. If you owe underpayment interest and you show an overpayment on line 37, reduce the amount on line 37 by the amount of underpayment interest on line 41.

**Line 38 Refund**

Fill in on line 38 the amount from line 37 that you want refunded to you.

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

The amount on line 38 cannot be more than the amount on line 37 less the amount applied to your estimated tax on line 39.

**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 2016 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 2017 estimated tax.

**Line 39 Amount Applied to 2017 Estimated Tax**

Fill in on line 39 the amount, if any, of the overpayment on line 37 you want applied to your 2017 estimated tax.

If you are married filing a joint return, we will apply the amount on line 39 to your joint estimated tax.

**Amended return only** – Generally, the amount filled in on line 39 must be the same as the amount shown on line 39 of your original Form 1A (or as adjusted by the department). However, if you file your amended return by January 16, 2018, you may increase or decrease the amount to be applied to your 2017 estimated tax.

**Line 40 Amount You Owe**

If line 36 is less than line 27, complete line 40 to determine the amount you owe.

**Amended return only** – If the total of the amounts on line 27 and line 39 is greater than line 36, you owe additional tax. Subtract line 36 from the total of lines 27 and 39. **CAUTION** If line 36 is a negative number because line 35 exceeds line 34, treat the amount on line 36 as a positive number and add (rather than subtract) line 36 to lines 27 and 39. Interest on the additional tax due is 12% per year from the due date of your 2016 return. Figure the interest on the additional tax you owe. In the area below line 40, write in the amount of interest. Label it “interest charge.”

**Exception** Do not compute interest on any additional amount due because of a decrease in the amount of homestead credit.

**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.” See the line 41 instructions. 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 41 instructions to see if you owe underpayment interest. If you do, include the underpayment interest from line 41 in the amount you fill in on line 40.

Line 40 Amount You Owe – continued

**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 1A.

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.

**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. 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.

**Note:** If you pay by credit card before filing your return, enter on page 1 of Form 1A in the lower left corner the confirmation number you were given at the end of the transaction and the tax amount you charged.

Official Payments Corporation

1-800-2PAY-TAX (1-800-272-9829)

1-866-621-4109 (Customer Service)

[officialpayments.com](http://officialpayments.com)

**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 41 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, see "Estimated Tax Payments Required for Next Year" on page 8.

Underpayment interest applies if:

- Line 40 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 24 minus the amounts on lines 30, 31, and 32.

**Exceptions** You will not owe underpayment interest if your 2015 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 2015 and you were a Wisconsin resident for all of 2015, or
2. The amounts on lines 28 and 29 of your 2016 return are at least as much as the tax shown on your 2015 return. Your estimated tax payments for 2016 must have been made on time and for the required amount. This does not apply if you did not file a 2015 return.

The tax shown on your 2015 return is the amount on line 24 of 2015 Form 1A minus the amounts on lines 30, 31, and 32.

Line 41 Underpayment Interest – continued

### Figuring Underpayment Interest

If the Exceptions on page 29 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 41. Add the amount of the underpayment interest to any tax due and fill in the total on line 40. If you are due a refund, subtract the underpayment interest from the overpayment you show on line 37 and adjust lines 38 and 39 if necessary. Enclose Schedule U with your Form 1.

**Note** Fill in the exception code in the space to the left of line 41 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.

**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 1A. Fill in the appropriate exception code in the space on line 41 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 41. If the amount of underpayment interest is reduced, put a minus sign (–) in front of the amount on line 41.

If line 37 of Form 1A shows an overpayment and you are reducing the amount of underpayment interest, add the amount on line 41 to the amount on line 37 of Form 1A. Adjust lines 38 and 39 accordingly.

If line 40 of Form 1A shows an amount due and you are increasing the amount of underpayment interest, add the amount on line 41 to the amount on line 40 of Form 1A.

■ **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 2016 tax return with the department, 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 a 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 2017 tax return. This is April 15, 2018, for most people.

■ **Sign and Date Your Return** Sign and date your return in the space provided on page 2. Form 1A 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.

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, 2016. 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.	School District	No.	School District	No.	School District	No.	School District	No.	School District	No.
ABBOTSFORD	0007	CLEAR LAKE	1127	GREENFIELD	2303	MC FARLAND	3381	PESHTIGO	4305	STEVENS POINT	5607
ADAMS-FRIENDSHIP	0014	CLINTON	1134	GREEN LAKE	2310	MEDFORD	3409	PEWAUKEE	4312	STOCKBRIDGE	5614
ALBANY	0063	CLINTONVILLE	1141	GREENWOOD	2394	MELLEN	3427	PHELPS	4330	STOUGHTON	5621
ALGOMA	0070	COCHRANE	1155	GRESHAM	2415	MELROSE-MINDORO	3428	PHILLIPS	4347	STRATFORD	5628
ALMA	0084	FOUNTAIN CITY	1162	HAMILTON	2420	MENASHA	3430	PITTSVILLE	4368	STURGEON BAY	5642
ALMA CENTER	0091	COLBY	1169	HARTFORD UHS.	*	MENOMINEE INDIAN	3434	PLATTEVILLE	4389	SUN PRAIRIE	5656
ALMOND-		COLEMAN	1176	HAYWARD	2478	MENOMONEE FALLS	3437	PLUM CITY	4459	SUPERIOR	5663
BANCROFT	0105	COLFAX	1183	HIGHLAND	2527	MENOMONIE	3444	PLYMOUTH	4473	SURING	5670
ALTOONA	0112	COLUMBUS	1204	HILLBERT	2534	MEQUON-		PORTAGE	4501		
AMERY	0119	CRANDON	1218	HILLSBORO	2541	THIENSVILLE	3479	PORT EDWARDS	4508	THORP	5726
ANTIGO	0140	CRIVITZ	1232	HOLMEN	2562	MERCER	3484	PORT WASHINGTON-		THREE LAKES	5733
APPLETON	0147	CUBA CITY	1246	HORICON	2576	MERRILL	3500	SAUKVILLE	4515	TIGERTON	5740
ARCADIA	0154	CUDAHY	1253	HORTONVILLE AREA	2583	MIDDLETON-CROSS		POTOSI	4529	TOMAH	5747
ARGYLE	0161	CUMBERLAND	1260	HOWARD-SUAMICO	2604	PLAINS	3549	POYNETTE	4536	TOMAHAWK	5754
ARROWHEAD UHS.	*	D C EVEREST	4970	HOWARDS GROVE	2605	MILWAUKEE	3612	PRAIRIE DU CHIEN	4543	TOMORROW RIVER	5816
ASHLAND	0170	DARLINGTON	1295	HUDSON	2611	MINERAL POINT	3633	PRAIRIE FARM	4557	TRI-COUNTY	5816
ASHWAUBENON	0182	DEERFIELD	1309	HURLEY	2618	MISHICOT	3661	PRENTICE	4571	TURTLE LAKE	5810
ATHENS	0196	DE FOREST	1316	HUSTISFORD	2625	MONDOVI	3668	PRESCOTT	4578	TWO RIVERS	5824
AUBURNDALE	0203	DE LAVAN-DARIEN	1380	INDEPENDENCE	2632	MONONA GROVE	3675	PRINCETON	4606		
AUGUSTA	0217	DENMARK	1407	IOWA-SCANDINAVIA	2639	MONROE	3682	PULASKI	4613	UNION GROVE UHS.	*
BALDWIN-WOODVILLE	0231	DE PERE	1414	ITHACA	2660	MONTELO	3689	RACINE	4620	UNITY	0238
BANGOR	0245	DE SOTO	1421	JANESVILLE	2695	MONTICELLO	3696	RANDOLPH	4634	VALDERS	5866
BARABOO	0280	DEGGELAND	2744	JEFFERSON	2702	MOSINEE	3787	RANDOM LAKE	4641	VERONA	5901
BARNEVELD	0287	DODGEVILLE	1428	JOHNSON CREEK	2730	MOUNT HOREB	3794	REEDSBURG	4753	VIROQUA	5985
BARRON	0308	DRUMMOND	1491	JUDA	2737	MUKWONAGO	3822	REEDSVILLE	4760		
BAYFIELD	0315	DURAND	1499	KAUKAUNA	2758	MUKWONAGO	3822	RHINELANDER	4781	WABENO	5992
BEAVER DAM	0336	EAST TROY	1540	KENOSHA	2793	NECEDAH	3871	RIB LAKE	4795	WASHBURN	6027
BEECHER-DUNBAR-		EAST CLAIR	1554	KETTLE MORAIN	1376	NEENAH	3892	RICE LAKE	4802	WASHINGTON	6069
PEMBINE	4263	EDGAR	1561	KEWASKUM	2800	NEILLSVILLE	3899	RICHLAND	4851	WATERFORD UHS.	*
BELLEVIEW	0350	EDGERTON	1568	KELWASUNEE	2814	NEKOOSA	3906	RIO	4865	WATERLOO	6118
BELMONT	0364	ELCHO	1582	KICKAPOO	2828	NEW AUBURN	3920	RIPON AREA	4872	WATERTOWN	6125
BELOIT	0413	ELEVA-STRUM	1600	KIEL	2828	NEW BERLIN	3925	RIVERDALE	4872	WATKESHA	6174
BELOIT TURNER	0422	ELKHART LAKE-		KIMBERLY	2835	NEW GLARUS	3934	RIVER FALLS	4893	WAUNAKEE	6181
BENTON	0427	GLENBEULAH	1631	KOHLER	2842	NEW HOLSTEIN	3941	RIVER RIDGE	4904	WAUPACA	6195
BERLIN	0434	ELKHORN	1638	LA CROSSE	2849	NEW LISBON	3948	RIVER VALLEY	5523	WAUPUN	6216
BIG FOOT UHS.	*	ELK MOUND	1645	LADYSMITH	2856	NEW LONDON	3955	ROSENDALE-		WAUSAU	6223
BIRCHWOOD	0441	ELLSWORTH	1659	LA FARGE	2863	NEW RICHMOND	3962	BRANDON	4956	WAUSAUKEE	6230
BLACK HAWK	2240	ELMBROOK	0714	LAKE GENEVA-		NIAGARA	3969	ROSHOLT	4963	WAUTOMA	6237
BLACK RIVER FALLS	0476	EVANSVILLE	1694	GENOA CITY UHS.	*	NICOLET UHS.	*	ROYALL	1673	WAUWATOSA	6244
BLAIR-TAYLOR	0485	FALL CREEK	1729	LAKE HOLCOMBE	2891	NORRIS	3976	SAINT CROIX		WAUZEKA-STEUBEN	6251
BLOOMER	0497	FALL RIVER	1736	LAKELAND UHS.	*	NORTH CRAWFORD	2016	CENTRAL	2422	WEBSTER	6293
BONDUEL	0602	FENNIMORE	1813	LAKE MILLS	2898	NORTH FOND DU LAC	3983	SAINT CROIX FALLS	5019	WEST ALLIS	6300
BOSCABEL AREA	0609	FLAMBEAU	5757	LANCASTER	2912	NORTHERN OZAUKEE	1945	SAINT FRANCIS	5026	WEST BEND	6307
BOWLER	0623	FLORENCE CO	1855	LAONA	2940	NORTHLAND PINES	1526	SAUK PRAIRIE	5100	WESTBY	6321
BOYCEVILLE	0637	FOND DU LAC	1862	LENA	2961	NORTHWOOD	3654	SENECA	5124	WEST DE PERE	6328
BRILLION	0658	FORT ATKINSON	1883	LITTLE CHUTE	3129	NORWALK-ONTARIO-		SEVASTOPOL	5130	WEST SALEM	6370
BRODHEAD	0700	FRANKLIN	1900	LODI	3150	WILTON	3990	SEYMOUR	5138	WESTFIELD	6335
BROWN DEER	0721	FREDERIC	1939	LOMIRA	3171	OAK CREEK-		SHAWANO	5264	WESTON	6354
BRUCE	0735	FREEDOM	1953	LOYAL	3206	FRANKLIN	4018	SHEBOGAN	5271	WEYAUWEGA-	
BURLINGTON	0777	GALESVILLE-ETTRICK-		LUCK	3213	OAKFIELD	4025	SHEBOGAN FALLS	5278	FREMONT	6384
BUTTERNUT	0840	TREMPEALEAU	2009	LUXEMBURG-CASCO	3220	OCONOMOWOC	4060	SHELL LAKE	5306	WHITEFISH BAY	6419
CADOTT	0870	GERMANTOWN	2058	MADISON	3269	OCNTO	4067	SHIOCTON	5348	WHITEHALL	6426
CAMBRIA-FRIESLAND	0882	GIBRALTAR	2114	MANAWA	3276	OCNTO FALLS	4074	SHOREWOOD	5355	WHITE LAKE	6440
CAMBRIDGE	0896	GILLET	2128	MANITOWOC	3290	OMRO	4088	SHULLSBURG	5362	WHITEWATER	6461
CAMERON	0903	GILMAN	2135	MAPLE	3297	ONALASKA	4095	SIREN	5376	WHITNALL	6470
CAMPBELLSPORT	0910	GILMANTON	2142	MARATHON CITY	3304	OOSTBURG	4137	SINGER	5390	WILD ROSE	6475
CASHTON	0980	GLENWOOD CITY	2198	MARINETTE	3311	OREGON	4144	SOLON SPRINGS	5397	WILLIAMS BAY	6482
CASSVILLE	0994	GOODMAN	2212	MARION	3318	OSCEOLA	4165	SOMERSET	5432	WILMOT UHS.	*
CEDARBURG	1015	GRAFTON	2217	MARKESAN	3325	OSHKOSH	4179	SOUTH MILWAUKEE	5439	WINNECONNE	6608
CEDAR GROVE-		GRANTON	2226	MARSHALL	3332	OSSEO-FAIRCHILD	4186	SOUTH SHORE	4522	WINTER	6615
BELGIUM	1029	GRANTSBURG	2233	MARSHFIELD	3339	OWEN-WITHEE	4207	SOUTHERN DOOR CO	5457	WISCONSIN DELLS	6678
CENTRAL/WESTOSHA	*	GREEN BAY	2289	MAYVILLE	3367	PALMYRA-EAGLE	4221	SOUTHWESTERN		WISCONSIN HEIGHTS	0469
CHEQUAMEGON	1071	GREENDALE	2296			PARDESVILLE	4228	WISCONSIN	2485	WISCONSIN RAPIDS	6685
CHETEK-						PARKVIEW	4151	WISCONSIN	2485	WITTENBERG-	
WEYERHAEUSER	1080					PECATONICA	0490	SPARTA	5460	BIRNAMWOOD	6692
CHILTON	1085					PEPIN	4270	SPENCER	5467	WONEWOC-	
CHIPPEWA FALLS	1092							SPOONER	5474	UNION CENTER	6713
CLAYTON	1120							SPRING VALLEY	5586	WRIGHTSTOWN	6734
								STANLEY-BOYD	5593		

\*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	GLENDALE-		LAKE COUNTRY	3862	NORTH CAPE	4690	RICHMOND	3122	UNION GROVE, JT #1	5859
BRISTOL, #1	0665	RIVER HILLS	2184	LAKE GENEVA, JT #1	2885	NORTH LAKE	3514	SALEM	5088	WALWORTH, JT #1	6022
DOVER, #1	1449	HARTFORD, JT #1	2443	LINN, JT #4	3087	NORTH LAKELAND	0616	SHARON, JT #11	5258	WASHINGTON-	
ERIN	1687	HARTLAND		LINN, JT #6	3094	NORWAY, JT #7	4011	SILVER LAKE, JT #1	5369	CALDWELL	6104
FONTANA, JT #8	1870	LAKESIDE, JT #3	2460	MAPLE DALE-		PARIS, JT #1	4235	STONE BANK	3542	WATERFORD, JT #1	6113
FOX POINT, JT #2	1890	HERMAN-NEOSHO-		INDIAN HILL	1897	RANDALL, JT #1	4627	SWALLOW	3510	WHEATLAND, JT #1	6412
FRIESS LAKE	4843	RUBICON	2525	MERTON COMMUNITY	3528	RAYMOND, #14	4686	TREVOR-WILMOT	5780	WOODRUFF, JT #1	6720
GENEVA, JT #4	2044	LAC DU		MINOCQUA, JT #1	3640	RICHFIELD, JT #1	4820	TWIN LAKES, #4	5817	YORKVILLE, JT #2	6748
GENOA CITY, JT #2	2051	FLAMBEAU, #1	1848								



## 2016 Tax Table for Forms 1A and WI-Z Filers

Use this Tax Table if your taxable income is less than \$100,000. If \$100,000 or more, use the Tax Computation Worksheet on page 38.

**Example:** Mr. and Mrs. Smith are filing a joint return. Their taxable income on line 17 of Form 1A is \$28,653. First, they find the \$28,000 heading in the table. Then they find the \$28,600-\$28,700 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and the filing status column meet is \$1,400. This is the tax amount they must write on line 18 of their return.

If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly
		Your tax is –	
28,500	28,600	1,490	1,395
28,600	28,700	1,496	1,400
28,700	28,800	1,502	1,406
28,800	28,900	1,509	1,412
28,900	29,000	1,515	1,418

If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly
		Your tax is –				Your tax is –				Your tax is –	
0	20	0	0	<b>4,000</b>				<b>8,000</b>			
20	40	1	1	4,000	4,100	162	162	8,000	8,100	322	322
40	100	3	3	4,100	4,200	166	166	8,100	8,200	326	326
100	200	6	6	4,200	4,300	170	170	8,200	8,300	330	330
200	300	10	10	4,300	4,400	174	174	8,300	8,400	334	334
300	400	14	14	4,400	4,500	178	178	8,400	8,500	338	338
400	500	18	18	4,500	4,600	182	182	8,500	8,600	342	342
500	600	22	22	4,600	4,700	186	186	8,600	8,700	346	346
600	700	26	26	4,700	4,800	190	190	8,700	8,800	350	350
700	800	30	30	4,800	4,900	194	194	8,800	8,900	354	354
800	900	34	34	4,900	5,000	198	198	8,900	9,000	358	358
900	1,000	38	38	<b>5,000</b>				<b>9,000</b>			
1,000	1,100	42	42	5,000	5,100	202	202	9,000	9,100	362	362
1,100	1,200	46	46	5,100	5,200	206	206	9,100	9,200	366	366
1,200	1,300	50	50	5,200	5,300	210	210	9,200	9,300	370	370
1,300	1,400	54	54	5,300	5,400	214	214	9,300	9,400	374	374
1,400	1,500	58	58	5,400	5,500	218	218	9,400	9,500	378	378
1,500	1,600	62	62	5,500	5,600	222	222	9,500	9,600	382	382
1,600	1,700	66	66	5,600	5,700	226	226	9,600	9,700	386	386
1,700	1,800	70	70	5,700	5,800	230	230	9,700	9,800	390	390
1,800	1,900	74	74	5,800	5,900	234	234	9,800	9,900	394	394
1,900	2,000	78	78	5,900	6,000	238	238	9,900	10,000	398	398
<b>2,000</b>				<b>6,000</b>				<b>10,000</b>			
2,000	2,100	82	82	6,000	6,100	242	242	10,000	10,100	402	402
2,100	2,200	86	86	6,100	6,200	246	246	10,100	10,200	406	406
2,200	2,300	90	90	6,200	6,300	250	250	10,200	10,300	410	410
2,300	2,400	94	94	6,300	6,400	254	254	10,300	10,400	414	414
2,400	2,500	98	98	6,400	6,500	258	258	10,400	10,500	418	418
2,500	2,600	102	102	6,500	6,600	262	262	10,500	10,600	422	422
2,600	2,700	106	106	6,600	6,700	266	266	10,600	10,700	426	426
2,700	2,800	110	110	6,700	6,800	270	270	10,700	10,800	430	430
2,800	2,900	114	114	6,800	6,900	274	274	10,800	10,900	434	434
2,900	3,000	118	118	6,900	7,000	278	278	10,900	11,000	438	438
<b>3,000</b>				<b>7,000</b>				<b>11,000</b>			
3,000	3,100	122	122	7,000	7,100	282	282	11,000	11,100	442	442
3,100	3,200	126	126	7,100	7,200	286	286	11,100	11,200	447	446
3,200	3,300	130	130	7,200	7,300	290	290	11,200	11,300	452	450
3,300	3,400	134	134	7,300	7,400	294	294	11,300	11,400	458	454
3,400	3,500	138	138	7,400	7,500	298	298	11,400	11,500	464	458
3,500	3,600	142	142	7,500	7,600	302	302	11,500	11,600	470	462
3,600	3,700	146	146	7,600	7,700	306	306	11,600	11,700	476	466
3,700	3,800	150	150	7,700	7,800	310	310	11,700	11,800	482	470
3,800	3,900	154	154	7,800	7,900	314	314	11,800	11,900	487	474
3,900	4,000	158	158	7,900	8,000	318	318	11,900	12,000	493	478

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If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly
Your tax is –				Your tax is –				Your tax is –			
12,000				18,000				24,000			
12,000	12,100	499	482	18,000	18,100	850	781	24,000	24,100	1,208	1,132
12,100	12,200	505	486	18,100	18,200	855	787	24,100	24,200	1,214	1,138
12,200	12,300	511	490	18,200	18,300	861	793	24,200	24,300	1,220	1,144
12,300	12,400	517	494	18,300	18,400	867	799	24,300	24,400	1,227	1,149
12,400	12,500	522	498	18,400	18,500	873	805	24,400	24,500	1,233	1,155
12,500	12,600	528	502	18,500	18,600	879	811	24,500	24,600	1,239	1,161
12,600	12,700	534	506	18,600	18,700	885	816	24,600	24,700	1,245	1,167
12,700	12,800	540	510	18,700	18,800	890	822	24,700	24,800	1,252	1,173
12,800	12,900	546	514	18,800	18,900	896	828	24,800	24,900	1,258	1,179
12,900	13,000	552	518	18,900	19,000	902	834	24,900	25,000	1,264	1,184
13,000				19,000				25,000			
13,000	13,100	558	522	19,000	19,100	908	840	25,000	25,100	1,270	1,190
13,100	13,200	563	526	19,100	19,200	914	846	25,100	25,200	1,277	1,196
13,200	13,300	569	530	19,200	19,300	920	852	25,200	25,300	1,283	1,202
13,300	13,400	575	534	19,300	19,400	925	857	25,300	25,400	1,289	1,208
13,400	13,500	581	538	19,400	19,500	931	863	25,400	25,500	1,296	1,214
13,500	13,600	587	542	19,500	19,600	937	869	25,500	25,600	1,302	1,219
13,600	13,700	593	546	19,600	19,700	943	875	25,600	25,700	1,308	1,225
13,700	13,800	598	550	19,700	19,800	949	881	25,700	25,800	1,314	1,231
13,800	13,900	604	554	19,800	19,900	955	887	25,800	25,900	1,321	1,237
13,900	14,000	610	558	19,900	20,000	960	892	25,900	26,000	1,327	1,243
14,000				20,000				26,000			
14,000	14,100	616	562	20,000	20,100	966	898	26,000	26,100	1,333	1,249
14,100	14,200	622	566	20,100	20,200	972	904	26,100	26,200	1,339	1,254
14,200	14,300	628	570	20,200	20,300	978	910	26,200	26,300	1,346	1,260
14,300	14,400	633	574	20,300	20,400	984	916	26,300	26,400	1,352	1,266
14,400	14,500	639	578	20,400	20,500	990	922	26,400	26,500	1,358	1,272
14,500	14,600	645	582	20,500	20,600	996	927	26,500	26,600	1,364	1,278
14,600	14,700	651	586	20,600	20,700	1,001	933	26,600	26,700	1,371	1,284
14,700	14,800	657	590	20,700	20,800	1,007	939	26,700	26,800	1,377	1,290
14,800	14,900	663	595	20,800	20,900	1,013	945	26,800	26,900	1,383	1,295
14,900	15,000	668	600	20,900	21,000	1,019	951	26,900	27,000	1,390	1,301
15,000				21,000				27,000			
15,000	15,100	674	606	21,000	21,100	1,025	957	27,000	27,100	1,396	1,307
15,100	15,200	680	612	21,100	21,200	1,031	962	27,100	27,200	1,402	1,313
15,200	15,300	686	618	21,200	21,300	1,036	968	27,200	27,300	1,408	1,319
15,300	15,400	692	624	21,300	21,400	1,042	974	27,300	27,400	1,415	1,325
15,400	15,500	698	630	21,400	21,500	1,048	980	27,400	27,500	1,421	1,330
15,500	15,600	704	635	21,500	21,600	1,054	986	27,500	27,600	1,427	1,336
15,600	15,700	709	641	21,600	21,700	1,060	992	27,600	27,700	1,433	1,342
15,700	15,800	715	647	21,700	21,800	1,066	998	27,700	27,800	1,440	1,348
15,800	15,900	721	653	21,800	21,900	1,071	1,003	27,800	27,900	1,446	1,354
15,900	16,000	727	659	21,900	22,000	1,077	1,009	27,900	28,000	1,452	1,360
16,000				22,000				28,000			
16,000	16,100	733	665	22,000	22,100	1,083	1,015	28,000	28,100	1,459	1,365
16,100	16,200	739	670	22,100	22,200	1,089	1,021	28,100	28,200	1,465	1,371
16,200	16,300	744	676	22,200	22,300	1,095	1,027	28,200	28,300	1,471	1,377
16,300	16,400	750	682	22,300	22,400	1,101	1,033	28,300	28,400	1,477	1,383
16,400	16,500	756	688	22,400	22,500	1,107	1,038	28,400	28,500	1,484	1,389
16,500	16,600	762	694	22,500	22,600	1,114	1,044	28,500	28,600	1,490	1,395
16,600	16,700	768	700	22,600	22,700	1,120	1,050	28,600	28,700	1,496	1,400
16,700	16,800	774	706	22,700	22,800	1,126	1,056	28,700	28,800	1,502	1,406
16,800	16,900	779	711	22,800	22,900	1,132	1,062	28,800	28,900	1,509	1,412
16,900	17,000	785	717	22,900	23,000	1,139	1,068	28,900	29,000	1,515	1,418
17,000				23,000				29,000			
17,000	17,100	791	723	23,000	23,100	1,145	1,073	29,000	29,100	1,521	1,424
17,100	17,200	797	729	23,100	23,200	1,151	1,079	29,100	29,200	1,528	1,430
17,200	17,300	803	735	23,200	23,300	1,158	1,085	29,200	29,300	1,534	1,436
17,300	17,400	809	741	23,300	23,400	1,164	1,091	29,300	29,400	1,540	1,441
17,400	17,500	814	746	23,400	23,500	1,170	1,097	29,400	29,500	1,546	1,447
17,500	17,600	820	752	23,500	23,600	1,176	1,103	29,500	29,600	1,553	1,453
17,600	17,700	826	758	23,600	23,700	1,183	1,108	29,600	29,700	1,559	1,459
17,700	17,800	832	764	23,700	23,800	1,189	1,114	29,700	29,800	1,565	1,465
17,800	17,900	838	770	23,800	23,900	1,195	1,120	29,800	29,900	1,571	1,471
17,900	18,000	844	776	23,900	24,000	1,201	1,126	29,900	30,000	1,578	1,478

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If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are–		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are–		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are–	
At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly
Your tax is–				Your tax is–				Your tax is–			
30,000				36,000				42,000			
30,000	30,100	1,584	1,484	36,000	36,100	1,960	1,860	42,000	42,100	2,336	2,236
30,100	30,200	1,590	1,490	36,100	36,200	1,966	1,866	42,100	42,200	2,343	2,243
30,200	30,300	1,596	1,497	36,200	36,300	1,973	1,873	42,200	42,300	2,349	2,249
30,300	30,400	1,603	1,503	36,300	36,400	1,979	1,879	42,300	42,400	2,355	2,255
30,400	30,500	1,609	1,509	36,400	36,500	1,985	1,885	42,400	42,500	2,361	2,261
30,500	30,600	1,615	1,515	36,500	36,600	1,991	1,892	42,500	42,600	2,368	2,268
30,600	30,700	1,622	1,522	36,600	36,700	1,998	1,898	42,600	42,700	2,374	2,274
30,700	30,800	1,628	1,528	36,700	36,800	2,004	1,904	42,700	42,800	2,380	2,280
30,800	30,900	1,634	1,534	36,800	36,900	2,010	1,910	42,800	42,900	2,386	2,287
30,900	31,000	1,640	1,540	36,900	37,000	2,017	1,917	42,900	43,000	2,393	2,293
31,000				37,000				43,000			
31,000	31,100	1,647	1,547	37,000	37,100	2,023	1,923	43,000	43,100	2,399	2,299
31,100	31,200	1,653	1,553	37,100	37,200	2,029	1,929	43,100	43,200	2,405	2,305
31,200	31,300	1,659	1,559	37,200	37,300	2,035	1,935	43,200	43,300	2,412	2,312
31,300	31,400	1,665	1,566	37,300	37,400	2,042	1,942	43,300	43,400	2,418	2,318
31,400	31,500	1,672	1,572	37,400	37,500	2,048	1,948	43,400	43,500	2,424	2,324
31,500	31,600	1,678	1,578	37,500	37,600	2,054	1,954	43,500	43,600	2,430	2,330
31,600	31,700	1,684	1,584	37,600	37,700	2,060	1,961	43,600	43,700	2,437	2,337
31,700	31,800	1,691	1,591	37,700	37,800	2,067	1,967	43,700	43,800	2,443	2,343
31,800	31,900	1,697	1,597	37,800	37,900	2,073	1,973	43,800	43,900	2,449	2,349
31,900	32,000	1,703	1,603	37,900	38,000	2,079	1,979	43,900	44,000	2,455	2,356
32,000				38,000				44,000			
32,000	32,100	1,709	1,609	38,000	38,100	2,086	1,986	44,000	44,100	2,462	2,362
32,100	32,200	1,716	1,616	38,100	38,200	2,092	1,992	44,100	44,200	2,468	2,368
32,200	32,300	1,722	1,622	38,200	38,300	2,098	1,998	44,200	44,300	2,474	2,374
32,300	32,400	1,728	1,628	38,300	38,400	2,104	2,004	44,300	44,400	2,481	2,381
32,400	32,500	1,734	1,634	38,400	38,500	2,111	2,011	44,400	44,500	2,487	2,387
32,500	32,600	1,741	1,641	38,500	38,600	2,117	2,017	44,500	44,600	2,493	2,393
32,600	32,700	1,747	1,647	38,600	38,700	2,123	2,023	44,600	44,700	2,499	2,399
32,700	32,800	1,753	1,653	38,700	38,800	2,129	2,029	44,700	44,800	2,506	2,406
32,800	32,900	1,759	1,660	38,800	38,900	2,136	2,036	44,800	44,900	2,512	2,412
32,900	33,000	1,766	1,666	38,900	39,000	2,142	2,042	44,900	45,000	2,518	2,418
33,000				39,000				45,000			
33,000	33,100	1,772	1,672	39,000	39,100	2,148	2,048	45,000	45,100	2,524	2,424
33,100	33,200	1,778	1,678	39,100	39,200	2,155	2,055	45,100	45,200	2,531	2,431
33,200	33,300	1,785	1,685	39,200	39,300	2,161	2,061	45,200	45,300	2,537	2,437
33,300	33,400	1,791	1,691	39,300	39,400	2,167	2,067	45,300	45,400	2,543	2,443
33,400	33,500	1,797	1,697	39,400	39,500	2,173	2,073	45,400	45,500	2,550	2,450
33,500	33,600	1,803	1,703	39,500	39,600	2,180	2,080	45,500	45,600	2,556	2,456
33,600	33,700	1,810	1,710	39,600	39,700	2,186	2,086	45,600	45,700	2,562	2,462
33,700	33,800	1,816	1,716	39,700	39,800	2,192	2,092	45,700	45,800	2,568	2,468
33,800	33,900	1,822	1,722	39,800	39,900	2,198	2,098	45,800	45,900	2,575	2,475
33,900	34,000	1,828	1,729	39,900	40,000	2,205	2,105	45,900	46,000	2,581	2,481
34,000				40,000				46,000			
34,000	34,100	1,835	1,735	40,000	40,100	2,211	2,111	46,000	46,100	2,587	2,487
34,100	34,200	1,841	1,741	40,100	40,200	2,217	2,117	46,100	46,200	2,593	2,493
34,200	34,300	1,847	1,747	40,200	40,300	2,223	2,124	46,200	46,300	2,600	2,500
34,300	34,400	1,854	1,754	40,300	40,400	2,230	2,130	46,300	46,400	2,606	2,506
34,400	34,500	1,860	1,760	40,400	40,500	2,236	2,136	46,400	46,500	2,612	2,512
34,500	34,600	1,866	1,766	40,500	40,600	2,242	2,142	46,500	46,600	2,618	2,519
34,600	34,700	1,872	1,772	40,600	40,700	2,249	2,149	46,600	46,700	2,625	2,525
34,700	34,800	1,879	1,779	40,700	40,800	2,255	2,155	46,700	46,800	2,631	2,531
34,800	34,900	1,885	1,785	40,800	40,900	2,261	2,161	46,800	46,900	2,637	2,537
34,900	35,000	1,891	1,791	40,900	41,000	2,267	2,167	46,900	47,000	2,644	2,544
35,000				41,000				47,000			
35,000	35,100	1,897	1,797	41,000	41,100	2,274	2,174	47,000	47,100	2,650	2,550
35,100	35,200	1,904	1,804	41,100	41,200	2,280	2,180	47,100	47,200	2,656	2,556
35,200	35,300	1,910	1,810	41,200	41,300	2,286	2,186	47,200	47,300	2,662	2,562
35,300	35,400	1,916	1,816	41,300	41,400	2,292	2,193	47,300	47,400	2,669	2,569
35,400	35,500	1,923	1,823	41,400	41,500	2,299	2,199	47,400	47,500	2,675	2,575
35,500	35,600	1,929	1,829	41,500	41,600	2,305	2,205	47,500	47,600	2,681	2,581
35,600	35,700	1,935	1,835	41,600	41,700	2,311	2,211	47,600	47,700	2,687	2,588
35,700	35,800	1,941	1,841	41,700	41,800	2,318	2,218	47,700	47,800	2,694	2,594
35,800	35,900	1,948	1,848	41,800	41,900	2,324	2,224	47,800	47,900	2,700	2,600
35,900	36,000	1,954	1,854	41,900	42,000	2,330	2,230	47,900	48,000	2,706	2,606

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If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are –	
At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly
Your tax is –				Your tax is –				Your tax is –			
48,000				54,000				60,000			
48,000	48,100	2,713	2,613	54,000	54,100	3,089	2,989	60,000	60,100	3,465	3,365
48,100	48,200	2,719	2,619	54,100	54,200	3,095	2,995	60,100	60,200	3,471	3,371
48,200	48,300	2,725	2,625	54,200	54,300	3,101	3,001	60,200	60,300	3,477	3,378
48,300	48,400	2,731	2,631	54,300	54,400	3,108	3,008	60,300	60,400	3,484	3,384
48,400	48,500	2,738	2,638	54,400	54,500	3,114	3,014	60,400	60,500	3,490	3,390
48,500	48,600	2,744	2,644	54,500	54,600	3,120	3,020	60,500	60,600	3,496	3,396
48,600	48,700	2,750	2,650	54,600	54,700	3,126	3,026	60,600	60,700	3,503	3,403
48,700	48,800	2,756	2,656	54,700	54,800	3,133	3,033	60,700	60,800	3,509	3,409
48,800	48,900	2,763	2,663	54,800	54,900	3,139	3,039	60,800	60,900	3,515	3,415
48,900	49,000	2,769	2,669	54,900	55,000	3,145	3,045	60,900	61,000	3,521	3,421
49,000				55,000				61,000			
49,000	49,100	2,775	2,675	55,000	55,100	3,151	3,051	61,000	61,100	3,528	3,428
49,100	49,200	2,782	2,682	55,100	55,200	3,158	3,058	61,100	61,200	3,534	3,434
49,200	49,300	2,788	2,688	55,200	55,300	3,164	3,064	61,200	61,300	3,540	3,440
49,300	49,400	2,794	2,694	55,300	55,400	3,170	3,070	61,300	61,400	3,546	3,447
49,400	49,500	2,800	2,700	55,400	55,500	3,177	3,077	61,400	61,500	3,553	3,453
49,500	49,600	2,807	2,707	55,500	55,600	3,183	3,083	61,500	61,600	3,559	3,459
49,600	49,700	2,813	2,713	55,600	55,700	3,189	3,089	61,600	61,700	3,565	3,465
49,700	49,800	2,819	2,719	55,700	55,800	3,195	3,095	61,700	61,800	3,572	3,472
49,800	49,900	2,825	2,725	55,800	55,900	3,202	3,102	61,800	61,900	3,578	3,478
49,900	50,000	2,832	2,732	55,900	56,000	3,208	3,108	61,900	62,000	3,584	3,484
50,000				56,000				62,000			
50,000	50,100	2,838	2,738	56,000	56,100	3,214	3,114	62,000	62,100	3,590	3,490
50,100	50,200	2,844	2,744	56,100	56,200	3,220	3,120	62,100	62,200	3,597	3,497
50,200	50,300	2,850	2,751	56,200	56,300	3,227	3,127	62,200	62,300	3,603	3,503
50,300	50,400	2,857	2,757	56,300	56,400	3,233	3,133	62,300	62,400	3,609	3,509
50,400	50,500	2,863	2,763	56,400	56,500	3,239	3,139	62,400	62,500	3,615	3,515
50,500	50,600	2,869	2,769	56,500	56,600	3,245	3,146	62,500	62,600	3,622	3,522
50,600	50,700	2,876	2,776	56,600	56,700	3,252	3,152	62,600	62,700	3,628	3,528
50,700	50,800	2,882	2,782	56,700	56,800	3,258	3,158	62,700	62,800	3,634	3,534
50,800	50,900	2,888	2,788	56,800	56,900	3,264	3,164	62,800	62,900	3,640	3,541
50,900	51,000	2,894	2,794	56,900	57,000	3,271	3,171	62,900	63,000	3,647	3,547
51,000				57,000				63,000			
51,000	51,100	2,901	2,801	57,000	57,100	3,277	3,177	63,000	63,100	3,653	3,553
51,100	51,200	2,907	2,807	57,100	57,200	3,283	3,183	63,100	63,200	3,659	3,559
51,200	51,300	2,913	2,813	57,200	57,300	3,289	3,189	63,200	63,300	3,666	3,566
51,300	51,400	2,919	2,820	57,300	57,400	3,296	3,196	63,300	63,400	3,672	3,572
51,400	51,500	2,926	2,826	57,400	57,500	3,302	3,202	63,400	63,500	3,678	3,578
51,500	51,600	2,932	2,832	57,500	57,600	3,308	3,208	63,500	63,600	3,684	3,584
51,600	51,700	2,938	2,838	57,600	57,700	3,314	3,215	63,600	63,700	3,691	3,591
51,700	51,800	2,945	2,845	57,700	57,800	3,321	3,221	63,700	63,800	3,697	3,597
51,800	51,900	2,951	2,851	57,800	57,900	3,327	3,227	63,800	63,900	3,703	3,603
51,900	52,000	2,957	2,857	57,900	58,000	3,333	3,233	63,900	64,000	3,709	3,610
52,000				58,000				64,000			
52,000	52,100	2,963	2,863	58,000	58,100	3,340	3,240	64,000	64,100	3,716	3,616
52,100	52,200	2,970	2,870	58,100	58,200	3,346	3,246	64,100	64,200	3,722	3,622
52,200	52,300	2,976	2,876	58,200	58,300	3,352	3,252	64,200	64,300	3,728	3,628
52,300	52,400	2,982	2,882	58,300	58,400	3,358	3,258	64,300	64,400	3,735	3,635
52,400	52,500	2,988	2,888	58,400	58,500	3,365	3,265	64,400	64,500	3,741	3,641
52,500	52,600	2,995	2,895	58,500	58,600	3,371	3,271	64,500	64,600	3,747	3,647
52,600	52,700	3,001	2,901	58,600	58,700	3,377	3,277	64,600	64,700	3,753	3,653
52,700	52,800	3,007	2,907	58,700	58,800	3,383	3,283	64,700	64,800	3,760	3,660
52,800	52,900	3,013	2,914	58,800	58,900	3,390	3,290	64,800	64,900	3,766	3,666
52,900	53,000	3,020	2,920	58,900	59,000	3,396	3,296	64,900	65,000	3,772	3,672
53,000				59,000				65,000			
53,000	53,100	3,026	2,926	59,000	59,100	3,402	3,302	65,000	65,100	3,778	3,678
53,100	53,200	3,032	2,932	59,100	59,200	3,409	3,309	65,100	65,200	3,785	3,685
53,200	53,300	3,039	2,939	59,200	59,300	3,415	3,315	65,200	65,300	3,791	3,691
53,300	53,400	3,045	2,945	59,300	59,400	3,421	3,321	65,300	65,400	3,797	3,697
53,400	53,500	3,051	2,951	59,400	59,500	3,427	3,327	65,400	65,500	3,804	3,704
53,500	53,600	3,057	2,957	59,500	59,600	3,434	3,334	65,500	65,600	3,810	3,710
53,600	53,700	3,064	2,964	59,600	59,700	3,440	3,340	65,600	65,700	3,816	3,716
53,700	53,800	3,070	2,970	59,700	59,800	3,446	3,346	65,700	65,800	3,822	3,722
53,800	53,900	3,076	2,976	59,800	59,900	3,452	3,352	65,800	65,900	3,829	3,729
53,900	54,000	3,082	2,983	59,900	60,000	3,459	3,359	65,900	66,000	3,835	3,735

continued on next page

If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are–		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are–		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are–	
At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly
Your tax is–				Your tax is–				Your tax is–			
66,000				72,000				78,000			
66,000	66,100	3,841	3,741	72,000	72,100	4,217	4,117	78,000	78,100	4,594	4,494
66,100	66,200	3,847	3,747	72,100	72,200	4,224	4,124	78,100	78,200	4,600	4,500
66,200	66,300	3,854	3,754	72,200	72,300	4,230	4,130	78,200	78,300	4,606	4,506
66,300	66,400	3,860	3,760	72,300	72,400	4,236	4,136	78,300	78,400	4,612	4,512
66,400	66,500	3,866	3,766	72,400	72,500	4,242	4,142	78,400	78,500	4,619	4,519
66,500	66,600	3,872	3,773	72,500	72,600	4,249	4,149	78,500	78,600	4,625	4,525
66,600	66,700	3,879	3,779	72,600	72,700	4,255	4,155	78,600	78,700	4,631	4,531
66,700	66,800	3,885	3,785	72,700	72,800	4,261	4,161	78,700	78,800	4,637	4,537
66,800	66,900	3,891	3,791	72,800	72,900	4,267	4,168	78,800	78,900	4,644	4,544
66,900	67,000	3,898	3,798	72,900	73,000	4,274	4,174	78,900	79,000	4,650	4,550
67,000				73,000				79,000			
67,000	67,100	3,904	3,804	73,000	73,100	4,280	4,180	79,000	79,100	4,656	4,556
67,100	67,200	3,910	3,810	73,100	73,200	4,286	4,186	79,100	79,200	4,663	4,563
67,200	67,300	3,916	3,816	73,200	73,300	4,293	4,193	79,200	79,300	4,669	4,569
67,300	67,400	3,923	3,823	73,300	73,400	4,299	4,199	79,300	79,400	4,675	4,575
67,400	67,500	3,929	3,829	73,400	73,500	4,305	4,205	79,400	79,500	4,681	4,581
67,500	67,600	3,935	3,835	73,500	73,600	4,311	4,211	79,500	79,600	4,688	4,588
67,600	67,700	3,941	3,842	73,600	73,700	4,318	4,218	79,600	79,700	4,694	4,594
67,700	67,800	3,948	3,848	73,700	73,800	4,324	4,224	79,700	79,800	4,700	4,600
67,800	67,900	3,954	3,854	73,800	73,900	4,330	4,230	79,800	79,900	4,706	4,606
67,900	68,000	3,960	3,860	73,900	74,000	4,336	4,237	79,900	80,000	4,713	4,613
68,000				74,000				80,000			
68,000	68,100	3,967	3,867	74,000	74,100	4,343	4,243	80,000	80,100	4,719	4,619
68,100	68,200	3,973	3,873	74,100	74,200	4,349	4,249	80,100	80,200	4,725	4,625
68,200	68,300	3,979	3,879	74,200	74,300	4,355	4,255	80,200	80,300	4,731	4,632
68,300	68,400	3,985	3,885	74,300	74,400	4,362	4,262	80,300	80,400	4,738	4,638
68,400	68,500	3,992	3,892	74,400	74,500	4,368	4,268	80,400	80,500	4,744	4,644
68,500	68,600	3,998	3,898	74,500	74,600	4,374	4,274	80,500	80,600	4,750	4,650
68,600	68,700	4,004	3,904	74,600	74,700	4,380	4,280	80,600	80,700	4,757	4,657
68,700	68,800	4,010	3,910	74,700	74,800	4,387	4,287	80,700	80,800	4,763	4,663
68,800	68,900	4,017	3,917	74,800	74,900	4,393	4,293	80,800	80,900	4,769	4,669
68,900	69,000	4,023	3,923	74,900	75,000	4,399	4,299	80,900	81,000	4,775	4,675
69,000				75,000				81,000			
69,000	69,100	4,029	3,929	75,000	75,100	4,405	4,305	81,000	81,100	4,782	4,682
69,100	69,200	4,036	3,936	75,100	75,200	4,412	4,312	81,100	81,200	4,788	4,688
69,200	69,300	4,042	3,942	75,200	75,300	4,418	4,318	81,200	81,300	4,794	4,694
69,300	69,400	4,048	3,948	75,300	75,400	4,424	4,324	81,300	81,400	4,800	4,701
69,400	69,500	4,054	3,954	75,400	75,500	4,431	4,331	81,400	81,500	4,807	4,707
69,500	69,600	4,061	3,961	75,500	75,600	4,437	4,337	81,500	81,600	4,813	4,713
69,600	69,700	4,067	3,967	75,600	75,700	4,443	4,343	81,600	81,700	4,819	4,719
69,700	69,800	4,073	3,973	75,700	75,800	4,449	4,349	81,700	81,800	4,826	4,726
69,800	69,900	4,079	3,979	75,800	75,900	4,456	4,356	81,800	81,900	4,832	4,732
69,900	70,000	4,086	3,986	75,900	76,000	4,462	4,362	81,900	82,000	4,838	4,738
70,000				76,000				82,000			
70,000	70,100	4,092	3,992	76,000	76,100	4,468	4,368	82,000	82,100	4,844	4,744
70,100	70,200	4,098	3,998	76,100	76,200	4,474	4,374	82,100	82,200	4,851	4,751
70,200	70,300	4,104	4,005	76,200	76,300	4,481	4,381	82,200	82,300	4,857	4,757
70,300	70,400	4,111	4,011	76,300	76,400	4,487	4,387	82,300	82,400	4,863	4,763
70,400	70,500	4,117	4,017	76,400	76,500	4,493	4,393	82,400	82,500	4,869	4,769
70,500	70,600	4,123	4,023	76,500	76,600	4,499	4,400	82,500	82,600	4,876	4,776
70,600	70,700	4,130	4,030	76,600	76,700	4,506	4,406	82,600	82,700	4,882	4,782
70,700	70,800	4,136	4,036	76,700	76,800	4,512	4,412	82,700	82,800	4,888	4,788
70,800	70,900	4,142	4,042	76,800	76,900	4,518	4,418	82,800	82,900	4,894	4,795
70,900	71,000	4,148	4,048	76,900	77,000	4,525	4,425	82,900	83,000	4,901	4,801
71,000				77,000				83,000			
71,000	71,100	4,155	4,055	77,000	77,100	4,531	4,431	83,000	83,100	4,907	4,807
71,100	71,200	4,161	4,061	77,100	77,200	4,537	4,437	83,100	83,200	4,913	4,813
71,200	71,300	4,167	4,067	77,200	77,300	4,543	4,443	83,200	83,300	4,920	4,820
71,300	71,400	4,173	4,074	77,300	77,400	4,550	4,450	83,300	83,400	4,926	4,826
71,400	71,500	4,180	4,080	77,400	77,500	4,556	4,456	83,400	83,500	4,932	4,832
71,500	71,600	4,186	4,086	77,500	77,600	4,562	4,462	83,500	83,600	4,938	4,838
71,600	71,700	4,192	4,092	77,600	77,700	4,568	4,469	83,600	83,700	4,945	4,845
71,700	71,800	4,199	4,099	77,700	77,800	4,575	4,475	83,700	83,800	4,951	4,851
71,800	71,900	4,205	4,105	77,800	77,900	4,581	4,481	83,800	83,900	4,957	4,857
71,900	72,000	4,211	4,111	77,900	78,000	4,587	4,487	83,900	84,000	4,963	4,864

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If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are–		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are–		If Form 1A, line 17 or Form WI-Z, line 6 is –		And you are–	
At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly	At least	But less than	Single or head of household	Married filing jointly
Your tax is–				Your tax is–				Your tax is–			
84,000				90,000				96,000			
84,000	84,100	4,970	4,870	90,000	90,100	5,346	5,246	96,000	96,100	5,722	5,622
84,100	84,200	4,976	4,876	90,100	90,200	5,352	5,252	96,100	96,200	5,728	5,628
84,200	84,300	4,982	4,882	90,200	90,300	5,358	5,259	96,200	96,300	5,735	5,635
84,300	84,400	4,989	4,889	90,300	90,400	5,365	5,265	96,300	96,400	5,741	5,641
84,400	84,500	4,995	4,895	90,400	90,500	5,371	5,271	96,400	96,500	5,747	5,647
84,500	84,600	5,001	4,901	90,500	90,600	5,377	5,277	96,500	96,600	5,753	5,654
84,600	84,700	5,007	4,907	90,600	90,700	5,384	5,284	96,600	96,700	5,760	5,660
84,700	84,800	5,014	4,914	90,700	90,800	5,390	5,290	96,700	96,800	5,766	5,666
84,800	84,900	5,020	4,920	90,800	90,900	5,396	5,296	96,800	96,900	5,772	5,672
84,900	85,000	5,026	4,926	90,900	91,000	5,402	5,302	96,900	97,000	5,779	5,679
85,000				91,000				97,000			
85,000	85,100	5,032	4,932	91,000	91,100	5,409	5,309	97,000	97,100	5,785	5,685
85,100	85,200	5,039	4,939	91,100	91,200	5,415	5,315	97,100	97,200	5,791	5,691
85,200	85,300	5,045	4,945	91,200	91,300	5,421	5,321	97,200	97,300	5,797	5,697
85,300	85,400	5,051	4,951	91,300	91,400	5,427	5,328	97,300	97,400	5,804	5,704
85,400	85,500	5,058	4,958	91,400	91,500	5,434	5,334	97,400	97,500	5,810	5,710
85,500	85,600	5,064	4,964	91,500	91,600	5,440	5,340	97,500	97,600	5,816	5,716
85,600	85,700	5,070	4,970	91,600	91,700	5,446	5,346	97,600	97,700	5,822	5,723
85,700	85,800	5,076	4,976	91,700	91,800	5,453	5,353	97,700	97,800	5,829	5,729
85,800	85,900	5,083	4,983	91,800	91,900	5,459	5,359	97,800	97,900	5,835	5,735
85,900	86,000	5,089	4,989	91,900	92,000	5,465	5,365	97,900	98,000	5,841	5,741
86,000				92,000				98,000			
86,000	86,100	5,095	4,995	92,000	92,100	5,471	5,371	98,000	98,100	5,848	5,748
86,100	86,200	5,101	5,001	92,100	92,200	5,478	5,378	98,100	98,200	5,854	5,754
86,200	86,300	5,108	5,008	92,200	92,300	5,484	5,384	98,200	98,300	5,860	5,760
86,300	86,400	5,114	5,014	92,300	92,400	5,490	5,390	98,300	98,400	5,866	5,766
86,400	86,500	5,120	5,020	92,400	92,500	5,496	5,396	98,400	98,500	5,873	5,773
86,500	86,600	5,126	5,027	92,500	92,600	5,503	5,403	98,500	98,600	5,879	5,779
86,600	86,700	5,133	5,033	92,600	92,700	5,509	5,409	98,600	98,700	5,885	5,785
86,700	86,800	5,139	5,039	92,700	92,800	5,515	5,415	98,700	98,800	5,891	5,791
86,800	86,900	5,145	5,045	92,800	92,900	5,521	5,422	98,800	98,900	5,898	5,798
86,900	87,000	5,152	5,052	92,900	93,000	5,528	5,428	98,900	99,000	5,904	5,804
87,000				93,000				99,000			
87,000	87,100	5,158	5,058	93,000	93,100	5,534	5,434	99,000	99,100	5,910	5,810
87,100	87,200	5,164	5,064	93,100	93,200	5,540	5,440	99,100	99,200	5,917	5,817
87,200	87,300	5,170	5,070	93,200	93,300	5,547	5,447	99,200	99,300	5,923	5,823
87,300	87,400	5,177	5,077	93,300	93,400	5,553	5,453	99,300	99,400	5,929	5,829
87,400	87,500	5,183	5,083	93,400	93,500	5,559	5,459	99,400	99,500	5,935	5,835
87,500	87,600	5,189	5,089	93,500	93,600	5,565	5,465	99,500	99,600	5,942	5,842
87,600	87,700	5,195	5,096	93,600	93,700	5,572	5,472	99,600	99,700	5,948	5,848
87,700	87,800	5,202	5,102	93,700	93,800	5,578	5,478	99,700	99,800	5,954	5,854
87,800	87,900	5,208	5,108	93,800	93,900	5,584	5,484	99,800	99,900	5,960	5,860
87,900	88,000	5,214	5,114	93,900	94,000	5,590	5,491	99,900	100,000	5,967	5,867
88,000				94,000				<div>\$100,000 or over – use the Tax Computation Worksheet on page 38</div>			
88,000	88,100	5,221	5,121	94,000	94,100	5,597	5,497				
88,100	88,200	5,227	5,127	94,100	94,200	5,603	5,503				
88,200	88,300	5,233	5,133	94,200	94,300	5,609	5,509				
88,300	88,400	5,239	5,139	94,300	94,400	5,616	5,516				
88,400	88,500	5,246	5,146	94,400	94,500	5,622	5,522				
88,500	88,600	5,252	5,152	94,500	94,600	5,628	5,528				
88,600	88,700	5,258	5,158	94,600	94,700	5,634	5,534				
88,700	88,800	5,264	5,164	94,700	94,800	5,641	5,541				
88,800	88,900	5,271	5,171	94,800	94,900	5,647	5,547				
88,900	89,000	5,277	5,177	94,900	95,000	5,653	5,553				
89,000				95,000							
89,000	89,100	5,283	5,183	95,000	95,100	5,659	5,559				
89,100	89,200	5,290	5,190	95,100	95,200	5,666	5,566				
89,200	89,300	5,296	5,196	95,200	95,300	5,672	5,572				
89,300	89,400	5,302	5,202	95,300	95,400	5,678	5,578				
89,400	89,500	5,308	5,208	95,400	95,500	5,685	5,585				
89,500	89,600	5,315	5,215	95,500	95,600	5,691	5,591				
89,600	89,700	5,321	5,221	95,600	95,700	5,697	5,597				
89,700	89,800	5,327	5,227	95,700	95,800	5,703	5,603				
89,800	89,900	5,333	5,233	95,800	95,900	5,710	5,610				
89,900	90,000	5,340	5,240	95,900	96,000	5,716	5,616				

**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.

	(a) Fill in the amount from line 17	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	(e) Subtract (d) from (c). Fill in the result here and on Form 1A, line 18
Taxable income. If line 17 is –					
At least \$100,000 but less than \$244,750	\$	x 6.27% (.0627)	\$	\$ 300.20	\$
\$244,750 or over	\$	x 7.65% (.0765)	\$	\$3,677.75	\$

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

	(a) Fill in the amount from line 17	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	(e) Subtract (d) from (c). Fill in the result here and on Form 1A, line 18
Taxable income. If line 17 is –					
At least \$100,000 but less than \$326,330	\$	x 6.27% (.0627)	\$	\$ 400.14	\$
\$326,330 or over	\$	x 7.65% (.0765)	\$	\$4,903.49	\$



# 2016 Standard Deduction Table

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If Wisconsin income (line 12 of Form 1A or line 1 of Form WI-Z) is –		And you are –			If Wisconsin income (line 12 of Form 1A or line 1 of Form WI-Z) is –		And you are –		
At least	But less than	Single	Married filing jointly	Head of Household	At least	But less than	Single	Married filing jointly	Head of Household
		Your standard deduction is –					Your standard deduction is –		
0	15,000	10,270	19,010	13,260	41,500	42,000	7,036	14,977	7,192
15,000	15,500	10,216	19,010	13,159	42,000	42,500	6,976	14,878	7,080
15,500	16,000	10,156	19,010	13,046	42,500	43,000	6,916	14,779	6,967
16,000	16,500	10,096	19,010	12,934	43,000	43,500	6,856	14,681	6,856
16,500	17,000	10,036	19,010	12,821	43,500	44,000	6,796	14,582	6,796
17,000	17,500	9,976	19,010	12,708	44,000	44,500	6,736	14,483	6,736
17,500	18,000	9,916	19,010	12,596	44,500	45,000	6,676	14,384	6,676
18,000	18,500	9,856	19,010	12,483	45,000	45,500	6,616	14,285	6,616
18,500	19,000	9,796	19,010	12,371	45,500	46,000	6,556	14,186	6,556
19,000	19,500	9,736	19,010	12,258	46,000	46,500	6,496	14,087	6,496
19,500	20,000	9,676	19,010	12,146	46,500	47,000	6,436	13,988	6,436
20,000	20,500	9,616	19,010	12,033	47,000	47,500	6,376	13,889	6,376
20,500	21,000	9,556	19,010	11,920	47,500	48,000	6,316	13,791	6,316
21,000	21,500	9,496	19,010	11,808	48,000	48,500	6,256	13,692	6,256
21,500	22,000	9,436	18,933	11,695	48,500	49,000	6,196	13,593	6,196
22,000	22,500	9,376	18,834	11,583	49,000	49,500	6,136	13,494	6,136
22,500	23,000	9,316	18,735	11,470	49,500	50,000	6,076	13,395	6,076
23,000	23,500	9,256	18,636	11,357	50,000	50,500	6,016	13,296	6,016
23,500	24,000	9,196	18,537	11,245	50,500	51,000	5,956	13,197	5,956
24,000	24,500	9,136	18,438	11,132	51,000	51,500	5,896	13,098	5,896
24,500	25,000	9,076	18,340	11,020	51,500	52,000	5,836	12,999	5,836
25,000	25,500	9,016	18,241	10,907	52,000	52,500	5,776	12,901	5,776
25,500	26,000	8,956	18,142	10,795	52,500	53,000	5,716	12,802	5,716
26,000	26,500	8,896	18,043	10,682	53,000	53,500	5,656	12,703	5,656
26,500	27,000	8,836	17,944	10,569	53,500	54,000	5,596	12,604	5,596
27,000	27,500	8,776	17,845	10,457	54,000	54,500	5,536	12,505	5,536
27,500	28,000	8,716	17,746	10,344	54,500	55,000	5,476	12,406	5,476
28,000	28,500	8,656	17,647	10,232	55,000	55,500	5,416	12,307	5,416
28,500	29,000	8,596	17,548	10,119	55,500	56,000	5,356	12,208	5,356
29,000	29,500	8,536	17,450	10,007	56,000	56,500	5,296	12,109	5,296
29,500	30,000	8,476	17,351	9,894	56,500	57,000	5,236	12,011	5,236
30,000	30,500	8,416	17,252	9,781	57,000	57,500	5,176	11,912	5,176
30,500	31,000	8,356	17,153	9,669	57,500	58,000	5,116	11,813	5,116
31,000	31,500	8,296	17,054	9,556	58,000	58,500	5,056	11,714	5,056
31,500	32,000	8,236	16,955	9,444	58,500	59,000	4,996	11,615	4,996
32,000	32,500	8,176	16,856	9,331	59,000	59,500	4,936	11,516	4,936
32,500	33,000	8,116	16,757	9,219	59,500	60,000	4,876	11,417	4,876
33,000	33,500	8,056	16,658	9,106	60,000	60,500	4,816	11,318	4,816
33,500	34,000	7,996	16,560	8,993	60,500	61,000	4,756	11,219	4,756
34,000	34,500	7,936	16,461	8,881	61,000	61,500	4,696	11,121	4,696
34,500	35,000	7,876	16,362	8,768	61,500	62,000	4,636	11,022	4,636
35,000	35,500	7,816	16,263	8,656	62,000	62,500	4,576	10,923	4,576
35,500	36,000	7,756	16,164	8,543	62,500	63,000	4,516	10,824	4,516
36,000	36,500	7,696	16,065	8,431	63,000	63,500	4,456	10,725	4,456
36,500	37,000	7,636	15,966	8,318	63,500	64,000	4,396	10,626	4,396
37,000	37,500	7,576	15,867	8,205	64,000	64,500	4,336	10,527	4,336
37,500	38,000	7,516	15,768	8,093	64,500	65,000	4,276	10,428	4,276
38,000	38,500	7,456	15,669	7,980	65,000	65,500	4,216	10,329	4,216
38,500	39,000	7,396	15,571	7,868	65,500	66,000	4,156	10,231	4,156
39,000	39,500	7,336	15,472	7,755	66,000	66,500	4,096	10,132	4,096
39,500	40,000	7,276	15,373	7,643	66,500	67,000	4,036	10,033	4,036
40,000	40,500	7,216	15,274	7,530	67,000	67,500	3,976	9,934	3,976
40,500	41,000	7,156	15,175	7,417	67,500	68,000	3,916	9,835	3,916
41,000	41,500	7,096	15,076	7,305	68,000	68,500	3,856	9,736	3,856

continued on next page

# 2016 Standard Deduction Table *(continued from page 39)*

If Wisconsin income (line 12 of Form 1A or line 1 of Form WI-Z) is –		And you are –			If Wisconsin income (line 12 of Form 1A or line 1 of Form WI-Z) is –		And you are –		
At least	But less than	Single	Married filing jointly	Head of Household	At least	But less than	Single	Married filing jointly	Head of Household
		Your standard deduction is –					Your standard deduction is –		
68,500	69,000	3,796	9,637	3,796	95,000	95,500	616	4,396	616
69,000	69,500	3,736	9,538	3,736	95,500	96,000	556	4,297	556
69,500	70,000	3,676	9,439	3,676	96,000	96,500	496	4,198	496
70,000	70,500	3,616	9,341	3,616	96,500	97,000	436	4,099	436
70,500	71,000	3,556	9,242	3,556	97,000	97,500	376	4,000	376
71,000	71,500	3,496	9,143	3,496	97,500	98,000	316	3,902	316
71,500	72,000	3,436	9,044	3,436	98,000	98,500	256	3,803	256
72,000	72,500	3,376	8,945	3,376	98,500	99,000	196	3,704	196
72,500	73,000	3,316	8,846	3,316	99,000	99,500	136	3,605	136
73,000	73,500	3,256	8,747	3,256	99,500	100,000	76	3,506	76
73,500	74,000	3,196	8,648	3,196	100,000	100,500	16	3,407	16
74,000	74,500	3,136	8,549	3,136	100,500	101,000	0	3,308	0
74,500	75,000	3,076	8,451	3,076	101,000	101,500	0	3,209	0
75,000	75,500	3,016	8,352	3,016	101,500	102,000	0	3,110	0
75,500	76,000	2,956	8,253	2,956	102,000	102,500	0	3,012	0
76,000	76,500	2,896	8,154	2,896	102,500	103,000	0	2,913	0
76,500	77,000	2,836	8,055	2,836	103,000	103,500	0	2,814	0
77,000	77,500	2,776	7,956	2,776	103,500	104,000	0	2,715	0
77,500	78,000	2,716	7,857	2,716	104,000	104,500	0	2,616	0
78,000	78,500	2,656	7,758	2,656	104,500	105,000	0	2,517	0
78,500	79,000	2,596	7,659	2,596	105,000	105,500	0	2,418	0
79,000	79,500	2,536	7,561	2,536	105,500	106,000	0	2,319	0
79,500	80,000	2,476	7,462	2,476	106,000	106,500	0	2,220	0
80,000	80,500	2,416	7,363	2,416	106,500	107,000	0	2,122	0
80,500	81,000	2,356	7,264	2,356	107,000	107,500	0	2,023	0
81,000	81,500	2,296	7,165	2,296	107,500	108,000	0	1,924	0
81,500	82,000	2,236	7,066	2,236	108,000	108,500	0	1,825	0
82,000	82,500	2,176	6,967	2,176	108,500	109,000	0	1,726	0
82,500	83,000	2,116	6,868	2,116	109,000	109,500	0	1,627	0
83,000	83,500	2,056	6,769	2,056	109,500	110,000	0	1,528	0
83,500	84,000	1,996	6,671	1,996	110,000	110,500	0	1,429	0
84,000	84,500	1,936	6,572	1,936	110,500	111,000	0	1,330	0
84,500	85,000	1,876	6,473	1,876	111,000	111,500	0	1,232	0
85,000	85,500	1,816	6,374	1,816	111,500	112,000	0	1,133	0
85,500	86,000	1,756	6,275	1,756	112,000	112,500	0	1,034	0
86,000	86,500	1,696	6,176	1,696	112,500	113,000	0	935	0
86,500	87,000	1,636	6,077	1,636	113,000	113,500	0	836	0
87,000	87,500	1,576	5,978	1,576	113,500	114,000	0	737	0
87,500	88,000	1,516	5,879	1,516	114,000	114,500	0	638	0
88,000	88,500	1,456	5,780	1,456	114,500	115,000	0	539	0
88,500	89,000	1,396	5,682	1,396	115,000	115,500	0	440	0
89,000	89,500	1,336	5,583	1,336	115,500	116,000	0	342	0
89,500	90,000	1,276	5,484	1,276	116,000	116,500	0	243	0
90,000	90,500	1,216	5,385	1,216	116,500	117,000	0	144	0
90,500	91,000	1,156	5,286	1,156	117,000	117,477	0	47	0
91,000	91,500	1,096	5,187	1,096	117,477	or over	0	0	0
91,500	92,000	1,036	5,088	1,036					
92,000	92,500	976	4,989	976					
92,500	93,000	916	4,890	916					
93,000	93,500	856	4,792	856					
93,500	94,000	796	4,693	796					
94,000	94,500	736	4,594	736					
94,500	95,000	676	4,495	676					