

1X

AMENDED return
Wisconsin
income tax



2011

Complete form using BLACK INK

For year Jan. 1-Dec. 31, 2011, or other tax year
beginning \_\_\_\_\_, 2011
ending \_\_\_\_\_, 20\_\_\_\_.

DO NOT STAPLE

Form fields for social security numbers, legal names, addresses, and filing status.

IMPORTANT
You must enter your
social security number(s)

• USE THIS FORM TO AMEND 2011 ONLY.
(See instructions)
• PART-YEAR RESIDENTS OR NONRESIDENTS
MAY NOT USE THIS FORM.

Special
conditions

Filing status (Note You cannot change from joint to separate returns after the due date.)











Filing status options: Single, Married filing joint, Married filing separate, Head of household.

See page 5 before assembling return

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

Table with 16 rows for tax calculations, including Wisconsin income, standard deduction, exemptions, and credits.

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<b>17</b>	Amount from line 16	17	.00
<b>18</b>	Married couple credit	18	.00
<b>19</b>	Other credits from Schedule CR, line 19	19	.00
<b>20</b>	Net income tax paid to another state	20	.00
<b>21</b>	Add lines 18 through 20	21	.00
<b>22</b>	Subtract line 21 from line 17. If line 21 is more than line 17, fill in 0	22	.00
<b>23</b>	Economic development surcharge	23	.00
<b>24</b>	Sales and use tax on Internet, mail order, or other out-of-state purchases If you certify that no sales or use tax is due, check here <input type="checkbox"/>	24	.00
<b>25</b>	Donations (decreases refund or increases amount owed)		
<b>a</b>	Endangered resources  .00	<b>f</b>	Firefighters memorial  .00
<b>b</b>	Packers football stadium  .00	<b>g</b>	Prostate cancer research  .00
<b>c</b>	Breast cancer research  .00	<b>h</b>	Military family relief  .00
<b>d</b>	Veterans trust fund  .00	<b>i</b>	Feeding America  .00
<b>e</b>	Multiple sclerosis  .00	<b>j</b>	Red Cross WI Disaster Relief  .00
		<b>Total (add lines a through j)</b>	<b>25k</b> .00
<b>26</b>	Penalties on IRAs, other retirement plans, MSAs, etc. .00 x .33 =	<b>26</b>	.00
<b>27</b>	Credit repayments and other penalties	<b>27</b>	.00
<b>28</b>	Add lines 22 through 24 and 25k through 27	<b>28</b>	.00
<b>29</b>	Wisconsin income tax withheld	<b>29</b>	.00
<b>30</b>	Wisconsin estimated tax payments for 2011	<b>30</b>	.00
<b>31</b>	Earned income credit. Number of qualifying children . . . <input type="checkbox"/> Federal credit . . . . .00 x _____ % =	<b>31</b>	.00
<b>32</b>	Farmland preservation credit. <b>a</b> Schedule FC, line 18	<b>32a</b>	.00
	<b>b</b> Schedule FC-A, line 13	<b>32b</b>	.00
<b>33</b>	Repayment credit	<b>33</b>	.00
<b>34</b>	Homestead credit (Enclose Schedule H or H-EZ)	<b>34</b>	.00
<b>35</b>	Eligible veterans and surviving spouses property tax credit	<b>35</b>	.00
<b>36</b>	Other credits from Schedule CR, line 29	<b>36</b>	.00
<b>37</b>	Amount paid with 2011 return, plus additional payments after it was filed (see instructions)	<b>37</b>	.00
<b>38</b>	Add lines 29 through 37 and fill in total	<b>38</b>	.00
<b>39</b>	Refund from 2011 return (see instructions)	<b>39</b>	.00
<b>40</b>	Subtract line 39 from line 38 and fill in result	<b>40</b>	.00



Name(s) shown on Form 1X	Your social security number
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<b>41</b> Fill in amount from line 28 .....	<b>41</b>	.00
<b>42</b> Fill in amount from line 40 .....	<b>42</b>	.00
<b>43</b> If line 41 is less than line 42, subtract line 41 from line 42 ..... This is the <b>AMOUNT OVERPAID</b>	<b>43</b>	.00
<b>44</b> Amount of line 43 you want REFUNDED TO YOU .....	<b>44</b>	.00
<b>45</b> Amount to be applied to your 2012 estimated tax (see instructions) ...	<b>45</b>	.00
<b>46</b> If line 41 plus line 45 is more than line 42, subtract line 42 from the sum of lines 41 and 45 (see instructions) ..... <b>ADDITIONAL TAX</b>	<b>46</b>	.00
<b>47</b> Interest charge (see instructions) .....	<b>47</b>	.00
<b>48</b> <b>TOTAL AMOUNT DUE</b> – Pay in full with this return .....	<b>48</b>	.00
<b>49</b> Underpayment interest (see instructions) Exception Code → [ ]	<b>49</b>	.00

**Explanation of Changes to Income, Payments, and Credits**

				Explanation Codes (see instructions)
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Indicate the line reference(s) from pages 1 and 2 for which you are reporting a change and explain in detail the reason for the change.

Fill in the name used on your 2011 return  
(if same as name filled in on page 1, write "Same") \_\_\_\_\_

**Sign here**

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

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

Mail your Form 1X  
(and make check payable) to:

Wisconsin Department of Revenue  
PO Box 8991  
Madison WI 53708-8991



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**Schedule 1 – Itemized Deduction Credit**

(Fill in completely if any item is changed. If this credit was not claimed on your original return, enclose federal Schedule A.)

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

**Schedule 2 – Married Couple Credit When Both Spouses Are Employed**

(Fill in if changed.)

		(A) Yourself	(B) Your spouse
1	Wages, salaries, tips, and other employee compensation. Do NOT enter unearned income	1 .00	.00
2	Net profit or (loss) from self-employment from federal Schedules C, C-EZ, and F (Form 1040), Schedule K-1 (Form 1065), and any other taxable self-employment or earned income	2 .00	.00
3	Combine lines 1 and 2. This is earned income	3 .00	.00
4	Fill in the amounts from your federal Form 1040, lines 24, 28, and 32, plus repayment of supplemental unemployment benefits, and contributions to secs. 403(b) and 501(c)(18) pension plans included in line 36 of Form 1040, and any disability income exclusion claimed for Wisconsin	4 .00	.00
5	Subtract line 4 from line 3. This is qualified earned income. If less than zero, fill in 0	5 .00	.00
6	Fill in the smaller of column (A) or (B) of line 5. If more than \$16,000, fill in \$16,000	6	.00
7	Rate of credit is .03 (3.0%)	7	<b>X</b> .03
8	Multiply line 6 by line 7. Fill in here and on line 18 of Form 1X. Do not fill in more than \$480	8	.00



9191

VOID  CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1a Total ordinary dividends	OMB No. 1545-0110	<b>2011</b> Form <b>1099-DIV</b>	<b>Dividends and Distributions</b>		
		\$					
		1b Qualified dividends					
PAYER'S federal identification number		2a Total capital gain distr.	2b Unrecap. Sec. 1250 gain	<b>Copy A</b> <b>For Internal Revenue Service Center</b>  <b>File with Form 1096.</b>			
		\$	\$				
RECIPIENT'S identification number		2c Section 1202 gain	2d Collectibles (28%) gain			<b>For Privacy Act and Paperwork Reduction Act Notice, see the 2011 General Instructions for Certain Information Returns.</b>	
PAYER'S federal identification number		\$	\$				
RECIPIENT'S name		3 Nondividend distributions	4 Federal income tax withheld				
Street address (including apt. no.)		\$	5 Investment expenses				
		\$	\$				
City, state, and ZIP code		6 Foreign tax paid	7 Foreign country or U.S. possession				
Account number (see instructions)		\$	\$				
2nd TIN not.		8 Cash liquidation distributions	9 Noncash liquidation distributions				
<input type="checkbox"/>		\$	\$				

Form **1099-DIV**

Cat. No. 14415N

Department of the Treasury - Internal Revenue Service

**Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page**

Claimant's social security number		Spouse's social security number		Check below then fill in either the name of city, village, or town, and the county in which you lived at the end of 2011.  <input type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town  City, village, or town <input type="checkbox"/>  County of <input type="checkbox"/>	
Claimant's legal last name		Legal first name			M.I.
Spouse's legal last name		Spouse's legal first name			M.I.
Current home address (number and street)			Apt. no.		
City or post office		State	Zip code		
				Special conditions <input type="checkbox"/> (See page 7.)	

- 1a** What was your age as of December 31, 2011? (If you were under 18, you do not qualify for homestead credit for 2011.) **1a** Fill in age
- b** If your spouse was age 65 or over as of December 31, 2011, check where indicated **1b** Check here
- 2** Were you a legal resident of Wisconsin from 1-1-11 through 12-31-11? (If "No," you do not qualify.) **2**  Yes  No
- 3** Were you claimed or will you be claimed as a dependent on someone else's 2011 federal income tax return? (If "Yes" and you were under age 62 on December 31, 2011, you do not qualify.) **3**  Yes  No
- 4a** Are you now living in a nursing home? (If "Yes," indicate the date you entered \_\_\_\_\_ and the nursing home name and address \_\_\_\_\_) **4a**  Yes  No
- b** If "Yes," are you receiving medical assistance under Title XIX? (If both 4a and 4b are "Yes," you do not qualify.) **4b**  Yes  No
- 5** Did you become  married or  divorced in 2011? (If "Yes," fill in date \_\_\_\_\_; see page 16.) **5**  Yes  No
- 6a** If married for any part of 2011, did you and your spouse maintain separate homes during any part of the year? (If "Yes," see page 15.) **6a**  Yes  No
- b** If you and your spouse maintained separate homes while married during 2011, did either spouse notify the other of their marital property income? (See page 15.) **6b**  Yes  No

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

**Household Income** Include all 2011 income as listed below. If married, include the incomes of both spouses. See pages 7 to 11.

- 7** Wisconsin income from your 2011 income tax return. If you **already filed** your tax return, **attach a copy marked "Duplicate."** (See page 5, Part C.1, paragraph 3.) **7** \_\_\_\_\_ .00
- 8** If you or you and your spouse **are not filing** a 2011 Wisconsin return, fill in Wisconsin **taxable** income on lines 8a and 8b.
- a** Wages \_\_\_\_\_ .00 + Interest \_\_\_\_\_ .00 + Dividends \_\_\_\_\_ .00 = **8a** \_\_\_\_\_ .00
- b** Other taxable income. Attach a schedule listing each income item **8b** \_\_\_\_\_ .00
- 9 Nontaxable household income. Do not include amounts filled in on line 7, 8a, or 8b.**
- a** Unemployment compensation **9a** \_\_\_\_\_ .00
- b** Social security, federal and state SSI, SSI-E, SSD, and caretaker supplement payments. Include Medicare premium deductions **9b** \_\_\_\_\_ .00
- c** Railroad retirement benefits. Include Medicare premium deductions **9c** \_\_\_\_\_ .00
- d** Pensions and annuities, including IRA, SEP, SIMPLE, and qualified plan distributions (see page 8) **9d** \_\_\_\_\_ .00
- e** Contributions to deferred compensation plans (see box 12 of wage statements, and page 8) **9e** \_\_\_\_\_ .00
- f** Contributions to IRA, self-employed SEP, SIMPLE, and qualified plans **9f** \_\_\_\_\_ .00
- g** Interest on United States securities (e.g., U.S. Savings Bonds) and state and municipal bonds **9g** \_\_\_\_\_ .00
- h** Scholarships, fellowships, grants (see page 9), and military compensation or cash benefits **9h** \_\_\_\_\_ .00
- i** Child support, maintenance payments, and other support money (court ordered) **9i** \_\_\_\_\_ .00
- j** Wisconsin Works (W2), county relief, kinship care, and other cash public assistance (see page 9) **9j** \_\_\_\_\_ .00
- 10** Add lines 7 through 9j. Enter here and on line 11a, at the top of page 2 **10** \_\_\_\_\_ .00





<b>11 a</b> Enter amount from line 10 here .....	<b>11a</b> _____	.00
<b>b</b> Workers' compensation, income continuation, and loss of time insurance (e.g., sick pay) .....	<b>11b</b> _____	.00
<b>c</b> Gain from sale of home excluded for federal tax purposes (see instructions) .....	<b>11c</b> _____	.00
<b>d</b> Other capital gains not taxable .....	<b>11d</b> _____	.00
<b>e</b> Net operating loss carryforward and capital loss carryforward .....	<b>11e</b> _____	.00
<b>f</b> Income of nonresident spouse or part-year resident spouse; nontaxable income from sources outside Wisconsin; resident manager's rent reduction; clergy housing allowance; and nontaxable Native American income .....	<b>11f</b> _____	.00
<b>g</b> Partner's, LLC member's, and S corporation shareholder's distributive share of depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs. If none was claimed, write "None" on federal Schedule E, Part II, near the entity's name .....	<b>11g</b> _____	.00
<b>h</b> Car or truck depreciation (standard mileage rate) .....	<b>11h</b> _____	.00
<b>i</b> Other depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs ...	<b>11i</b> _____	.00
<b>12 a</b> Subtotal. Add lines 11a through 11i .....	<b>12a</b> _____	.00
<b>b</b> Number of qualifying dependents. Do not count yourself or your spouse (see page 11) _____ x \$500 =	<b>12b</b> _____	.00
<b>c</b> Household income. Subtract line 12b from line 12a (if \$24,680 or more, no credit is allowed) .....	<b>12c</b> _____	.00

**Taxes and/or Rent** See pages 11 to 14.

Check here if your home was located on more than one acre of land and **was not** part of a farm; **see Schedule 1, page 3.**

Check here if your home was located on more than one acre of land and **was** part of a farm.

Check here if your home was used for purposes other than personal or farm use while you lived there in 2011; **see Schedule 2, page 3.**

Check here if you received Wisconsin Works (W2) payments or county relief during 2011; **see Schedule 3, page 3.**

<b>13</b> Homeowners – Net <b>2011</b> property taxes on your homestead, whether paid or not .....	<b>13</b> _____	.00
<b>14</b> Renters— <b>Rent</b> from your rent certificate(s), line 13a (or Shared Living Expenses Schedule). <b>See pages 12 to 14.</b>		
Heat included (13b of rent certificate is "Yes") .....	<b>14a</b> _____	.00 x .20 (20%) = <b>14b</b> _____
Heat not included (13b of rent certificate is "No") .....	<b>14c</b> _____	.00 x .25 (25%) = <b>14d</b> _____
<b>15</b> Total of lines 13, 14b, and 14d (or amount from line 6 of Schedule 3) .....	<b>15</b> _____	.00

**Don't delay your refund: ATTACH 2011 tax bill(s) (or closing statement) and/or original rent certificate(s). ATTACH ownership document (if the tax bill lists names other than yours). See page 12.**

**Credit Computation**

<b>16</b> Fill in the <b>smaller</b> of (a) amount on line 15 or (b) \$1,460 .....	<b>16</b> _____	.00
<b>17</b> Using the amount on line 12c, fill in the appropriate amount from <b>Table A</b> (page 17) .....	<b>17</b> _____	.00
<b>18</b> Subtract line 17 from line 16 (if line 17 is more than line 16, fill in 0; no credit is allowable) .....	<b>18</b> _____	.00
<b>19</b> Homestead credit – Using the amount on line 18, fill in the credit from <b>Table B</b> (page 18) .....	<b>19</b> _____	.00

If you file a Wisconsin income tax return, attach this claim behind Form 1, 1A, or 1NPR. Fill in your homestead credit (line 19) on line \_\_\_ of Form 1A; line \_\_\_ of Form 1; or line \_\_\_ of Form 1NPR. (If filing Form 1 or Form 1NPR, **ATTACH** a complete copy of your **federal** income tax return and schedules.) You cannot file Form WI-Z with a homestead credit claim.

*Under penalties of law, I declare this homestead credit claim and all attachments are true, correct, and complete to the best of my knowledge and belief.*

Claimant's signature \_\_\_\_\_ Spouse's signature \_\_\_\_\_ Date \_\_\_\_\_ Daytime phone number \_\_\_\_\_

**Sign Here** ▶

**Mail to:**  
 Wisconsin Department of Revenue  
 PO Box 34  
 Madison WI 53786-0001



**DON'T** file this claim **UNLESS** a rent certificate or property tax bill (or closing statement) is included.

*For Department Use Only*

C \_\_\_\_\_

# 1A Wisconsin income tax



# 2011

Note

DO NOT STAPLE

Your social security number	Spouse's social security number
-----------------------------	---------------------------------

Your legal last name	Legal first name	M.I.
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If a joint return, spouse's legal last name	Spouse's legal first name	M.I.
---------------------------------------------	---------------------------	------

Home address (number and street). If you have a PO Box, see page 6.	Apt. No.
---------------------------------------------------------------------	----------

City or post office	State	Zip code
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**Tax district** Check below then fill in either the name of city, village, or town and the county in which you lived at the end of 2011.

City, village, or town  City  Village  Town

County of

School district number (see page 23)

**Filing status**

Single

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

Head of household  Fill in qualifying person's name

Also, check here if married.

Special conditions

Complete form using **BLACK INK**

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

**NO COMMAS; NO CENTS**

ENCLOSE

**Wisconsin residents working in Minnesota:** Was any of your income from personal or professional services performed in Minnesota while a Wisconsin resident? (See instructions, page 7)

Yes  No If Yes, enter Minnesota income  **.00**

ENCLOSE withholding statements

1	Wages, salaries, tips, etc. (see page 7)	1	.00
2	Interest (see page 7)	2	.00
3	Ordinary dividends (from line 9a of federal Form 1040A or 1040)	3	.00
4	Capital gain distributions (see page 8)	4	.00
5	Unemployment compensation (from worksheet, page 8)	5	.00
6	Taxable IRA distributions, pensions, and annuities (see page 9)	6	.00
7	Add lines 1 through 6	7	.00
8	IRA deduction (see page 10)	8	.00
9	Student loan interest deduction (see page 10)	9	.00
10	Medical care insurance deduction (see page 10)	10	.00
11	Add lines 8 through 10	11	.00
12	Subtract line 11 from line 7. This is your Wisconsin income	12	.00
13	If your parent (or someone else) can claim you (or your spouse) as a dependent, check here	13	<input type="checkbox"/>
14	Fill in the <b>standard deduction</b> for your filing status from table, page 31. <b>But</b> if you checked line 13, fill in amount from worksheet, page 11	14	.00
15	Subtract line 14 from line 12. If line 14 is larger than line 12, fill in 0	15	.00
16	<b>Exemptions</b> (Caution: see page 11)		
	a Fill in exemptions from your federal return _____ x \$700 .. <b>16a</b>		.00
	b Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse = _____ x \$250 .. <b>16b</b>		.00
	c Add lines 16a and 16b	<b>16c</b>	.00
17	Subtract line 16c from line 15. If line 16c is larger than line 15, fill in 0. This is your taxable income	17	.00
18	Tax. Use amount on line 17 to find your tax using table, page 24	18	.00
19	Armed forces member credit (must be stationed outside U.S., see page 12)	19	.00
20	School property tax credit		
	a Rent paid in 2011—heat included <input type="text"/> <b>.00</b>	} Find credit from table page 13 .. <b>20a</b>	.00
	Rent paid in 2011—heat not included <input type="text"/> <b>.00</b>		
	b Property taxes paid on home in 2011 <input type="text"/> <b>.00</b>	} Find credit from table page 14 .. <b>20b</b>	.00
21	Working families tax credit, see page 14	21	.00
22	Married couple credit. Complete schedule on reverse side	22	.00
23	Add lines 19 through 22. This is the total of your credits	23	.00
24	Subtract line 23 from line 18. If line 23 is larger than line 18, fill in 0. This is your net tax	24	.00

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NO COMMAS; NO CENTS

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

**26** Sales and use tax due on Internet, mail order, or other out-of-state purchases (see page 15) **26** ..... .00  
If you certify that no sales or use tax is due, check here

**27** Donations (decreases refund or increases amount owed)

<b>a</b> Endangered resources  ..... <u>.00</u>	<b>f</b> Firefighters memorial  ..... <u>.00</u>
<b>b</b> Packers football stadium  ..... <u>.00</u>	<b>g</b> Prostate cancer research  ..... <u>.00</u>
<b>c</b> Breast cancer research  ..... <u>.00</u>	<b>h</b> Military family relief  ..... <u>.00</u>
<b>d</b> Veterans trust fund  ..... <u>.00</u>	<b>i</b> Feeding America  ..... <u>.00</u>
<b>e</b> Multiple sclerosis  ..... <u>.00</u>	<b>j</b> Red Cross WI Disaster Relief  ..... <u>.00</u>

Total (add lines a through j) .. **27k** ..... .00

**28** Add lines 25, 26, and 27k ..... **28** ..... .00

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

**30** 2011 estimated tax payments and amount applied from 2010 return ..... **30** ..... .00

**31** Earned income credit (see page 17)  
Qualifying Federal children  credit ..... .00 x \_\_\_\_\_ % = ..... **31** ..... .00

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

**33** Eligible veterans and surviving spouses property tax credit (see page 17) **33** ..... .00

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

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

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

**37** Amount of line 35 you want **applied to your 2012 estimated tax** ..... **37** ..... .00

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

**39** Underpayment interest. Fill in exception code – See Sch. U → \_\_\_\_\_ **39** ..... .00  
(See page 19)

**Third Party Designee** Do you want to allow another person to discuss this return with the department (see page 20)?  **Yes** Complete the following.  **No**

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

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

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

**Mail your return to:** Wisconsin Department of Revenue

If tax due ..... PO Box 268, Madison WI 53790-0001  
If homestead credit claimed ..... PO Box 34, Madison WI 53786-0001  
If refund or no tax due ..... PO Box 59, Madison WI 53785-0001

### Married Couple Credit When Both Spouses Are Employed

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



For Department Use Only

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