# Important Notice for Persons Receiving Unemployment Compensation

On March 11, 2021, the American Rescue Plan Act of 2021 (Public Law 117-2) was enacted. Section 9042 of the Act allows for an unemployment compensation exclusion of up to $10,200 for federal purposes. Wisconsin has not adopted this federal provision. As a result, taxpayers must add this exclusion to their federal adjusted gross income in effect for Wisconsin on Schedule I. **Note:** As a result of this addition to federal adjusted gross income for Wisconsin purposes, other Wisconsin computations may be affected. For example, if you claimed the federal earned income tax credit, you must recompute the federal earned income tax credit for Wisconsin purposes before claiming the Wisconsin earned income credit on Form 1.

# Update to Instructions as a Result of 2021 Wisconsin Act 1

On February 18, 2021, Governor Tony Evers signed 2021 Wisconsin Act 1. The law provides the following changes to the 2020 tax year:

***Earned Income Tax Credit***

Wisconsin adopted section 211 of Division EE of Public Law 116-260, allowing taxpayers to elect to use their 2019 earned income to compute their 2020 federal and Wisconsin earned income tax credits.

***Federal Paycheck Protection Programs***

Wisconsin adopted sections 276(a) and (b) and 278(a) of Division N of Public Law 116-260, regarding the tax treatment of income and expenses relating to the original and subsequent Paycheck Protection Programs (PPP). Taxpayers may exclude from income the forgiveness of debt on PPP loan proceeds and deduct expenses paid with PPP loan proceeds that are otherwise deductible.

***Other Federal Grants, Loans, and Subsidies***

Wisconsin adopted section 278(b), (c), and (d) of Division N of Public Law 116-260, regarding the tax treatment of income and expenses relating to certain federal grants, loans, and subsidies. Taxpayers may exclude from income the following federal grants, forgivable loans, and subsidies, and deduct expenses paid with the funds if the expenses are otherwise deductible:

- Section 278(b) - Emergency grants of economic injury disaster loans (EIDL) and targeted EIDL advances
- Section 278(c) - Subsidy for certain loan payments
- Section 278(d) - Grants for shuttered venue operators

***Other Federal Provisions Adopted***

For an inclusive list of federal provisions adopted under 2021 Wisconsin Act 1, see the Internal Revenue Code update articles under the new tax laws section of *Wisconsin Tax Bulletin* 212, available on the department's website on Monday, February 22, 2021.

***State Grant Programs During the COVID-19 Pandemic***

The following income is exempt from Wisconsin income and franchise tax:

- Income received from the state of Wisconsin with money received from the coronavirus relief fund authorized under 42 USC 801 to be used for any of the following purposes:
  - Grants to small businesses
  - A farm support program
  - Broadband expansion
  - Privately owned movie theater grants
  - A nonprofit grant program
  - A tourism grants program
  - A cultural organization grant program
  - Music and performance venue grants
  - Lodging industry grants
  - Low-income home energy assistance
  - A rental assistance program
  - Supplemental child care grants
  - A food insecurity initiative
  - Ethanol industry assistance
  - Wisconsin Eye
- Income received in the form of a grant issued by the Wisconsin Economic Development Corporation during and related

to the COVID-19 pandemic under the ethnic minority emergency grant program.

Income from these programs is included in federal income pursuant to sec. 61 of the Internal Revenue Code, unless an exception applies. For Wisconsin, this income should be excluded from federal adjusted gross income by making a subtraction modification on Schedule SB, *Form 1 – Subtractions from Income*, line 46, *Other subtractions from income* using a description similar to "Wisconsin COVID-19 Program Funds."

**Note:** Expenses paid for with these programs and deducted in the computation of federal adjusted gross income are not required to be added back on the Wisconsin return.

# Itemized Deduction Credit

If the $300 above-the-line deduction (sec. 2204 of division A of Public Law 116-136) is claimed on line 10b of federal Form 1040, that amount may not be claimed as an itemized deduction for federal purposes. Wisconsin adopted this federal provision. As a result, the amount may not be claimed as an itemized deduction for purposes of Wisconsin's itemized deduction credit. See page 15 of the Form 1 instructions.

# 1 Wisconsin Income Tax

## Form 1 Instructions 2020

**WI efile is:**

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

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

## NEW IN 2020

**Tax Rates Reduced** – The tax rate for the first and second tax bracket is reduced from 4% to 3.54% and from 5.21% to 4.65%, respectively. This rate reduction is built into the tax table on pages 36-41.

**Form 1 Redesigned** – The format of Form 1 has changed this year. The addition and subtraction modifications previously listed on Form 1 have moved to two new schedules: Schedules AD, *Additions to Income*, and SB, *Subtractions from Income*. See these new schedules if you are claiming any of these addition or subtraction modifications.

**College Savings Account** – The subtraction for contributions to a Wisconsin state-sponsored college savings account is increased to $3,340 per beneficiary ($1,670 per beneficiary if you are married filing a separate return or a divorced parent). See page 6 of the Schedule SB instructions.

**Tuition and Fee Expenses** – The subtraction for tuition and fees is decreased to $6,972 per student. The phase-out range has been increased. See page 4 of the Schedule SB instructions.

## REMINDERS

**IRS Adjustments** – If the IRS adjusted any of your federal income tax returns, you must notify the department within 180 days of any adjustment that affects your Wisconsin income tax returns. See page 8.

**Tax Returns Are Due:**

**Thursday**
**April 15, 2021**

**Need Help With Your Taxes?**

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

- Who can get help
- How to find a location
- What to bring with you

**Para Assistencia Gratuita en Español**
*Ver página 2*



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.

I-111 (R. 02-21)

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## Servicio en Español

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

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

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

## Free Tax Preparation Available (commonly referred to as VITA or TCE)

**Need help filing your taxes?**

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

**Who can use these services?**

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

**What should you bring?**

- W-2 wage and tax statements
- Photo ID of taxpayer(s)
- If you are claiming a homestead credit, bring a completed rent certificate or a copy of your 2020 property tax bill, a record of any Wisconsin Works (W2) payments received in 2020, and a statement from your physician or the Veteran's Administration, or a document from the Social Security Administration if disabled and under age 62
- Information on other sources of income and any deductions
- Social security cards of taxpayer(s) and dependents
- Both spouses must be present to file a joint return

**VITA and TCE locations:**

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

## Which Form to File

You must file Form 1 if you were a full-year resident of Wisconsin. You must file Form 1NPR if you:

- Were domiciled* in another state or country at any time during the year, **OR**
- Are married filing a joint return and your spouse was domiciled* in another state or country at any time during the year.

*Your domicile is your true, fixed, and permanent home to which, whenever absent, you intend to return. You can be physically present or residing in one locality but maintain your domicile in another.

Your domicile, once established, does not change unless all three of the following circumstances occur or exist:

(1) You intend to abandon your old domicile and take actions consistent with that intent

(2) You intend to acquire a new domicile and take actions consistent with that intent

(3) You are physically present in the new domicile

## Who Must File

Refer to the table to see if you are required to file a return for 2020.

| Filing status | Age as of December 31, 2020 | You must file if your gross income* (or total gross income of a married couple) during 2020 was: |
|---|---|---|
| Single | Under 65 | $11,750 or more |
| | 65 or older | $12,000 or more |
| Married-filing joint return | Both spouses under 65 | $21,870 or more |
| | One spouse 65 or older | $22,120 or more |
| | Both spouses 65 or older | $22,370 or more |
| Married-filing separate return | Under 65 | $10,420 or more |
| | 65 or older | $10,670 or more (applies to each spouse individually) |
| Head of household | Under 65 | $14,980 or more |
| | 65 or older | $15,230 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.

## Age

Note If your birthday falls on January 1, 2021, you are considered to be a year older as of December 31, 2020. **Example**: If you were born on January 1, 1956, you are considered to be age 65 as of December 31, 2020.

## 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 2020 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 $1,100 and it included at least $351 of unearned income, or
  (2) Your gross income (total unearned income and earned income) was more than –
  $11,050 if single,
  $14,280 if head of household,
  $20,470 if married filing jointly, or
  $9,720 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 Form W-2. Earned income includes wages, tips, self-employment income, and scholarship and fellowship grants that were reported to you on a Form W-2.
- You owe a penalty on an IRA, retirement plan, Coverdell education savings account (excess contribution), ABLE account, health savings account, or Archer medical savings account.
- You were a nonresident or part-year resident of Wisconsin for 2020 and your gross income was $2,000 or more. If you were married, you must file a return on Form 1NPR if the combined gross income of you and your spouse was $2,000 or more. A return does not have to be filed by a nonresident of Wisconsin if all income is exempt from tax as disaster relief work performed during a state of emergency declared by the Governor. For further information, see Publication 411, *Disaster Relief.*

## 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 2020
- 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 15, 2021.

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 15.

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

- A copy of your federal extension application (for example, Form 4868)
- 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 15, 2021. This applies even though you may have an extension of time to file. If you do not file your return by April 15, 2021, 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 15, 2021. Submit the payment with a 2020 Wisconsin Form 1-ES. You can get this form from our website at revenue.wi.gov or at any Department of Revenue office. Use Form 1-ES to make an extension payment even if you will be filing your return electronically – do not use Form EPV. **Exception:** You will not be charged interest during an extension period if (1) you served in support of Operation Freedom's Sentinel in the United States, (2) you qualify for a federal extension because of service in a combat zone or contingency operation, or (3) you qualify for a federal extension due to a federally-declared disaster. See **Special Conditions** below.

If you were a farmer or fisher and you did not make estimated tax payments, you must file your return and pay any tax due by March 1, 2021, to avoid paying interest for underpayment of estimated tax. Farmers and fishers are individuals who earn at least two-thirds of their gross income (gross income of both spouses if married filing a joint return) from farming or fishing.

**Special Conditions** A "Special Conditions" section is located to the right of the Filing Status section on page 1 of Form 1. If you have an extension of time to file due to service in support of Operation Freedom's Sentinel in the United States, enter "01" in the Special Conditions box. If you qualify for an extension because of service in a combat zone or contingency operation, enter "02" in the box. If you qualify for an extension because of a federally-declared disaster, enter "03" in the box and indicate the specific disaster on the line provided.

## Filing Your Return

### Preparing to file

Before filing your return, follow the steps below in the order listed:

1. **Gather your records** – Make sure that you have all of your income expense records (for example, wage, interest, and dividend statements)
2. **Electronic filing (e-file) vs. paper filing** – If you e-file, follow the instructions included in your software; otherwise, for paper filing, continue with step 3
3. **Complete federal return** – Complete your federal return and its supporting schedules; however, if you are not required to file a federal return, list the sources and amounts of your income and deductions on a separate sheet

### 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 15. Go to revenue.wi.gov/Pages/FAQs/pcs-e-faq.aspx 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/Pages/WI-efile/home.aspx
- **Tax professional** – Visit our website at revenue.wi.gov/Pages/OnlineServices/city-home.aspx for information on finding a tax professional
- **Tax preparation software** – Purchase off-the-shelf tax preparation software to install on your computer (see revenue.wi.gov/Pages/OnlineServices/offshelf.aspx), or connect to one of the private vendor websites that offer electronic filing (see revenue.wi.gov/Pages/OnlineServices/webased.aspx)

### 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)
- Do not use commas and dollar signs as they can be misread when scanned
- 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: Ø147
- If you make a mistake, erase or start over (do not cross out entries)
- Put entries on the lines, and do not write in the margins, above or below the lines
- Lines where no entry is required should be left blank (do not enter zeros)
- Do not draw vertical lines in entry fields (they can be read as a "**l**" when scanned)
- Do not staple your return as stapling will delay the processing of your return and any refund

### Filing your return

When filing your return, complete the steps below in the order listed:

1. **Complete Wisconsin return** – Follow the line instructions as you fill in your return and sign your complete return (a joint return must be signed by both spouses)
2. **Check and assemble return** – Check your return for any errors or missing documents and see below for information on how to assemble your return
3. **Make a copy** – Make a copy of your return for your records
4. **Mail return** – Mail your return and all required documents (see page 6 for the address)

### Assembling your return

Begin by putting the four pages of Form 1 in numerical order. Then, attach, using a **paper clip**, the following in the *order listed*.
**Note:** If filing Form 804, *Claim for Decedent's Wisconsin Income Tax Refund*, with the return, place Form 804 on top of Form 1.

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

1. **Payment** – If you owe an amount with your return, **paper clip** your payment to the front of Form 1, unless you are paying by credit card or online.
2. **Wisconsin schedules** – Copies of appropriate Wisconsin schedules and supporting documents, such as Schedule H or H-EZ (homestead credit), Schedule FC or FC-A (farmland preservation credit), or Schedule CR. If you are reporting income and expenses of a disregarded entity, attach Schedule DE, *Disregarded Entity Schedule*.
3. **Amended return** – Enclose Schedule AR, *Explanation of Amended Return*, with your amended return and all supporting forms and schedules for items changed. Don't send a copy of your original return.
4. **Forms W-2 or 1099** – The appropriate copy of each of your withholding statements (Forms W-2, W-2G, 1099-G, 1099-R, 1099-MISC, and 1099-NEC).
5. **Federal return** – A complete copy of your federal return (Form 1040 or 1040-SR) and its supporting schedules and forms (such as federal Form 8886, *Reportable Transaction Disclosure Statement*.)
6. **Extension form or statement** – A copy of your federal extension application form or required statement if you are filing under an extension of time to file.
7. **Divorce decree** –
   - *Persons divorced after June 20, 1996, who compute a refund* - If your divorce decree apportions any tax liability owed to the department to your former spouse, enclose a copy of the decree with your Form 1. Enter "04" in the Special Conditions box on page 1 of Form 1. This will prevent your refund from being applied against such tax liability.
   - *Persons divorced who file a joint return* – If your divorce decree apportions any refund to you or your former spouse, or between you and your former spouse, the department will issue the refund to the person(s) to whom the refund is awarded under the terms of the divorce. Enclose a copy of the portion of your divorce decree that relates to the tax refund with your Form 1. Enter "04" in the Special Conditions box on page 1 of Form 1.
8. **Injured spouse** – If you are filing federal Form 8379, *Injured Spouse Allocation*, enclose a copy with your Form 1. Enter "05" in the Special Conditions box on page 1 of Form 1.

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

**Where to File**

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

| *(if tax is due)* | *(if refund or no tax due)* | *(if homestead credit claimed)* |
|---|---|---|
| PO Box 268<br>Madison WI<br>53790-0001 | PO Box 59<br>Madison WI<br>53785-0001 | PO Box 34<br>Madison WI<br>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 Internal Revenue Service (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

Note If you need to contact us about your refund, please wait at least 12 weeks after filing your Form 1. Refund information may not be available until that time. The department may not issue a refund before March 1 unless both the individual and the individual's employer have filed all required returns and forms with the department for the taxable year for which the refund was claimed.

You may call one of the numbers listed above or write to:

Mail Stop 5-77
Wisconsin Department of Revenue
PO Box 8949
Madison WI 53708-8949

If you call, you will need your social security number and the dollar amount of your refund.

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

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

## Amending Your Return

File an amended return only after you file your original return. Generally, a claim for refund must be filed within 4 years after the unextended due date of your original return (for example, April 15, 2025, for 2020 calendar-year returns). However, a claim for refund to recover all or part of any tax paid as a result of an office or field audit may be filed within 4 years after the date assessed. This applies only if you paid the tax and did not file a petition for redetermination (written appeal).

If you filed an amended return with the IRS or another state, you generally must also file an amended Wisconsin return within 180 days. You must file an amended Wisconsin return if the changes affect your Wisconsin income, any credit, or tax payable. You should also file an amended Wisconsin return to claim a refund or pay any additional tax due even though you are not amending your federal or other state return.

Note If your original return was filed on Form 1, you would file an amended return using Form 1 and checking the amended return space at the top of page 1. **Exception:** If you incurred a net operating loss (NOL) on your 2020 Form 1 and elect to carry the NOL back to 2018 and 2019, you must file Form X-NOL, *Carryback of Wisconsin Net Operating Loss*, for the appropriate year to amend your return and claim a refund.

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

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

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

→ If you are changing an amount on any line of Form 1, fill in the corrected amount on that line. If you are not changing an amount on a line, fill in the amount from your 2020 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.

Note **Credit Repayments**

If you are required to repay a Wisconsin credit, you must amend your Wisconsin return for the year in which you originally claimed the credit to reduce the amount of your credit by your repayment. See below for examples of credits which you may have to repay.

- **State historic rehabilitation credit** You may have to repay all or part of the state historic rehabilitation credit if you disposed of the property within 5 years after the date on which the preservation or rehabilitation work was complete or the Wisconsin Historical Society determines that you have not complied with all of the requirements. Visit any Department of Revenue office or contact the department's Customer Service Bureau at (608) 266-2486 for information on determining the amount to be repaid.

- **Angel investment credit or early stage seed investment credit** If an investment for which you claimed the angel investment credit or early stage seed investment credit in a prior year was held for less than three years, you must repay the amount of the credit that you received related to the investment. This does not apply if the investment becomes worthless, as determined by Wisconsin Economic Development Corporation (WEDC), during the 3-year period or if you kept the investment for at least 12 months and a bona fide liquidity event, as determined by WEDC, occurs during the 3-year period.

- **Supplement to federal historic rehabilitation credit** Were you required to repay to the IRS a portion of the federal historic rehabilitation credit? If yes and you claimed the same qualified rehabilitation expenditures for the Wisconsin credit, you must repay to the department a proportionate amount of the Wisconsin credit. Visit any Department of Revenue office or contact the department's Customer Service Bureau at (608) 266-2486 for information on determining the amount to be repaid.

- **Low-income housing credit** If the qualified basis of the qualified development is less than the amount of the qualified basis of the last day of the immediately preceding taxable year, you must repay an amount equal to the amount you were required to repay to the IRS for the federal low-income housing credit.

## Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of February 19, 2021:

26 USC 6081, 26 USC 7508A, 26 USC 7508, 26 USC 50, 26 USC 42, 26 USC 265, 26 USC 67, 26 USC 72, 26 USC 530, 26 USC 529A, 26 USC 220, 26 USC 223, 26 USC 4975, 26 USC 6402, and ch. 71, Wis. Stats.

## Penalties for Not Filing Returns or Filing Incorrect Returns

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

## Fraudulent or Reckless Credit Claims

Fraudulent or reckless claims for any refundable credit, including, but not limited to, 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 IRS 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 180 days after the adjustments are final. You must submit a copy of the final federal audit report by doing one of the following:

(1) Including it with an amended return that reflects the federal adjustments

(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 2021 Wisconsin income tax return will show a tax balance due to the department of $500 or more, you must do one of the following:

- Make estimated tax payments for 2021 in installments beginning April 15, 2021, using Wisconsin Form 1-ES
- Increase the amount of income tax withheld from your 2021 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 visit any Department of Revenue office.

If you must file Form 1-ES for 2021 and do not receive a form in the mail, go to our website at revenue.wi.gov to obtain a personalized copy of Form 1-ES or contact any Department of Revenue office.

## Armed Forces Personnel

If you were a Wisconsin resident on the date you entered military service, you are considered a Wisconsin resident during your entire military career unless you take action to change your legal residency. 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, 2020

– If you were under age 62, and not disabled, you must have earned income to qualify

– A legal resident of Wisconsin for all of 2020
– Not claimed as a dependent on anyone's 2020 federal tax return (unless you were 62 or older on December 31, 2020)
– Not living in tax-exempt public housing for all of 2020 (**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 2020

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

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

## Farmland Preservation Credit

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

## Death of a Taxpayer

A return for a taxpayer who died in 2020 should be filed on the same form which would have been used if he or she had lived. Include only the taxpayer's income up to the date of his or her death.

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

Be sure to fill in the surviving heir's or personal representative's mailing address in the address area of Form 1. If the taxpayer did not have to file a return but paid estimated tax or had tax withheld, a return must be filed to get a refund.

New If you are filing a return on behalf of a decedent, submit Form 804, *Claim for Decedent's Wisconsin Income Tax Refund*, with the return and check the box below the special conditions box on page 1 of Form 1. If you did not submit Form 804 with the return, you were issued a refund, and you are not able to cash the refund check, complete Form 804 and mail the completed form and refund check to the address shown on Form 804.

If your spouse died during 2020 and you did not remarry in 2020, you can file a joint return. You can also file a joint return if your spouse died in 2021 before filing a 2020 return. A joint return should show your spouse's 2020 income before death and your income for all of 2020. Write "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

If the return for the decedent is filed as single, head of household, or married filing separate, enter "06" in the Special Conditions box and indicate the date of death on the line provided. If a joint return is being filed, enter "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, enter "07" in the box and the date of death. If both spouses are deceased, enter "08" in the box and both dates of death.

If your spouse died before 2020 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, visit any Department of Revenue office or call the department's Customer Service Bureau at (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 the online application at tap.revenue.wi.gov/mta, then click on Quick-Links and select Request Tax Record Copy under Income Taxes or Business Taxes. Include all required information and fee with your application.

## 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.)

Customer assistance:
phone: (608) 266-2486
email: DORIncome@wisconsin.gov

Forms requests:
phone: (608) 266-1961
website: revenue.wi.gov

**Madison –**
Mail Stop 5-77
2135 Rimrock Rd.
PO Box 8949
Madison WI 53708-8949

**Milwaukee –**
State Office Bldg., 819 N. 6th St., Rm. 408
Milwaukee WI 53203-1606

**Appleton –**
265 W. Northland Ave.
Appleton WI 54911-2016

**Eau Claire –**
State Office Bldg., 718 W. Clairemont Ave.
Eau Claire WI 54701-4558

**Green Bay** –
200 N. Jefferson St., Rm. 140
Green Bay WI 54301-5189

The Wausau office is open on a limited schedule.

### Internet Address

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

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

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

### Publications Available

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

**Number and Title**

102 Wisconsin Tax Treatment of Tax-Option (S) Corporations and Their Shareholders
103 Reporting Capital Gains and Losses for Wisconsin
106 Wisconsin Tax Information for Retirees
109 Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 2020
111 How to Get a Private Letter Ruling From the Wisconsin Department of Revenue
113 Federal and Wisconsin Income Tax Reporting Under the Marital Property Act
117 Guide to Wisconsin Wage Statements and Information Returns
120 Net Operating Losses for Individuals, Estates, and Trusts
121 Reciprocity
122 Tax Information for Part-Year Residents and Nonresidents
125 Credit for Tax Paid to Another State
126 How Your Retirement Benefits Are Taxed
127 Wisconsin Homestead Credit Situations and Solutions
401 Extensions of Time to File
405 Wisconsin Taxation Related to Native Americans
503 Wisconsin Farmland Preservation Credit
600 Wisconsin Taxation of Lottery Winnings
601 Wisconsin Taxation of Pari-Mutuel Wager Winnings

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

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

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

**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 1. For more information, see **Amending Your Return** on page 6 of these instructions. Be sure to enclose a copy of Schedule AR with your amended return.

**Period Covered** File your 2020 return for calendar year 2020 and fiscal years that begin in 2020. For a fiscal year, a 52-53 week period, or a short-period return, fill in the taxable year beginning and ending dates in the taxable year space at the top of the form. If your return is for a fiscal year, a 52-53 week period, or a short-period, also enter "11" in the Special Conditions box located to the right of the Filing Status section on page 1 of Form 1.

**Name and Address** Print or type your legal name and address. Include your apartment number, if any. If you are married filing a joint return, fill in your spouse's legal name (even if your spouse did not have any income). If you filed a joint return for 2019 and you are filing a joint return for 2020 with the same spouse, be sure to enter your names and social security numbers in the same order as on your 2019 return.

Fill in your PO Box number only if your post office does not deliver mail to your home.

**Social Security Number** Fill in your social security number. You must also fill in your spouse's social security number if you are married filing a joint return or married filing a separate return (including married filing as head of household).

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

→ If you became divorced during 2020 or are married and will file a separate return (including a married person filing as head of household), you should get Publication 109, *Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 2020*, for information on what income you must report.

***Single*** You may check "single" if **any** of the following was true on December 31, 2020:

- You were never married
- You were legally separated under a **final** decree of divorce or separate maintenance
- You were widowed before January 1, 2020, and did not remarry in 2020

***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, 2020
- Your spouse died in 2020 and you did not remarry in 2020
- You were married at the end of 2020, and your spouse died in 2021 before filing a 2020 return

A married couple may file a joint return even if only one had income or if they did not live together all year. However, both spouses must sign the return. If you file a joint return, you may not, after the due date for filing that return, amend it to file as married filing separately. A joint return cannot be filed if you and your spouse have different tax years.

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

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

- You cannot take the married couple credit
- If you lived with your spouse at any time in 2020, a greater amount of any unemployment compensation that you received may be taxable
- You will not qualify for the disability income exclusion
- You will not qualify for the earned income credit

***Head of household*** If you qualify to file your federal return as head of household, you may also file as head of household for Wisconsin. Unmarried individuals who paid over half the cost of keeping up a home for a qualifying person (such as a child) can use this filing status. Certain married persons who lived apart from their spouse for the last 6 months of 2020 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 2020 may be able to use this status.

New If you qualify to file as head of household and are NOT married, check "Head of household, NOT married".

New If you are married and qualify to file as head of household, be sure to check “Head of household, married". Also fill in your spouse’s name and social security number in the spaces provided.

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

**Tax District** Check either city, village, or town and fill in the name of the Wisconsin city, village, or town in which you lived on December 31, 2020. Also fill in the name of the county in which you lived.

**School District Number** See the list of school district numbers on page 43. Fill in the number of the school district in which you lived on December 31, 2020.

Note **Special Conditions** Below is a list of the special condition codes that you may need to enter in the special conditions box on Form 1. Be sure to read the instruction on the page listed for each code before using it. Using the wrong code or not using a code when appropriate could result in an incorrect tax computation or a delay in processing your return.

Code 01 Extension – Operation Freedom’s Sentinel (page 4)

Code 02 Extension – Combat zone (page 4)

Code 03 Extension – Federally declared disaster (page 4)

Code 04 Divorce decree (page 5)

Code 05 Injured spouse (page 5)

Code 06 Single decedent or primary taxpayer if joint return (page 9)

Code 07 Spouse deceased if joint return (page 9)

Code 08 Both taxpayers deceased (page 9)

Code 11 Fiscal filer (page 11)

Code 16 Schedule RT attached (Schedule SB instructions, page 11)

Code 99 Multiple special conditions

If more than one special condition applies, only enter “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 on the form should be rounded to the nearest dollar. Drop amounts under 50¢ and increase amounts from 50¢ to 99¢ to the next whole dollar. For example, $129.39 becomes $129 and $236.50 becomes $237.

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

## Line 1 Federal Adjusted Gross Income

Fill in your federal adjusted gross income from line 11 of your federal Form 1040 or 1040-SR.

### Exception

The federal adjusted gross income that you fill in on line 1 may not be the same as the amount reported as adjusted gross income on your federal Form 1040 or 1040-SR. Differences may occur because Wisconsin uses the provisions of federal law amended to December 31, 2017, with certain exceptions. Laws enacted after December 31, 2017, may not be used for Wisconsin unless adopted by the Legislature.

A comprehensive list of provisions of federal law that may not be used for Wisconsin for 2020 can be found in the instructions for Wisconsin Schedule I. Following is a partial list of the items that may affect the largest number of taxpayers.

- Bonus depreciation
- Excess business losses

*Line 1 Federal Adjusted Gross Income – continued*

If any provision of federal law which does not apply for Wisconsin purposes affects your federal adjusted gross income, you must complete Wisconsin Schedule I and enclose it with your Form 1. The amount you fill in on line 1 of Form 1 (and amounts filled in on Schedule 1 on page 4 of Form 1) should be the revised amount determined on Schedule I, line 5 (or in Part II of Schedule I.)

If Schedule I adjustments in any prior year affect income or expense items, depreciation, amortization, or sec. 179 expense in 2020, you must also make adjustments on Schedule I for 2020. For example, you had to make an adjustment on Schedule I because Wisconsin did not allow bonus depreciation. You must continue to make an adjustment on Schedule I each year until the depreciable asset is fully depreciated or you sell or otherwise dispose of the asset.

You may also be required to complete Schedule I if you sold assets during 2020, and the gain or loss from the sale is different for Wisconsin and federal purposes due to Schedule I adjustments made in a prior year. **Note**: The basis of a depreciated or amortized asset owned on December 31, 2013, or on the last day of your tax year beginning in 2013, is the same for federal and Wisconsin purposes and no further Schedule I adjustment is required.

## Line 2 Total Additions to Income from Schedule AD

Complete Schedule AD if you are affected by any of the modifications listed below. See Schedule AD instructions for more information on these modifications. Enter the amount from Schedule AD, line 33, on line 2.

- State and municipal interest
- Capital gain/loss addition
- Nonqualified distributions from Edvest and Tomorrow's Scholar college savings account
- Nonqualified distributions from ABLE accounts
- Federal net operating loss deduction
- Income (lump-sum distributions) reported on federal Form 4972
- Excess distribution from a passive foreign investment company
- Expenses paid to or incurred with related entities
- Expenses for moving business outside Wisconsin or the United States
- Differences in federal and Wisconsin basis of assets
- Differences in federal and Wisconsin basis of partnership interest prior to 1975
- Differences in federal and Wisconsin reporting of marital property (community) income
- Farmland preservation credit
- Addition required for certain credits
  - Development zone credit
  - Enterprise zone jobs credit
  - Manufacturing investment credit
  - Economic development tax credit
  - Jobs tax credit
  - Capital investment credit
  - Community rehabilitation program credit
  - Research credit
  - Manufacturing and agriculture credit
  - Business development credit
  - Electronics and information technology manufacturing zone credit
  - Employee college savings account contribution credit
- Tax-option (S) corporation adjustments
- Tax-option (S) corporation entity level tax election adjustments
- Partnership, limited liability company, trust, or estate adjustments
- Partnership entity level tax election adjustments
- Other additions to income

## Line 4 Total Subtractions from Income from Schedule SB

Complete Schedule SB if you are affected by any of the modifications listed below. See the Schedule SB instructions for more information on these modifications. Enter the amount from Schedule SB, line 47, on line 4.

- Taxable refund of state income tax
- United States government interest
- Unemployment compensation
- Social security adjustment
- Capital gain/loss subtraction
- Medical care insurance
- Long-term care insurance
- Tuition and fee expenses
- Private school tuition
- Contributions to Edvest or Tomorrow's Scholar college savings account
- Distribution of certain earnings from Wisconsin state-sponsored college tuition programs
- Child and dependent care expenses
- Military and uniformed services retirement benefits
- Local and state retirement benefits
- Federal retirement benefits
- Railroad retirement benefits, railroad unemployment insurance, and sickness benefits
- Retirement income exclusion
- Reserve or National Guard members
- Combat zone related death
- Adoption expenses

*Line 4 Total Subtractions from Income from Schedule SB – continued*

- Contributions to ABLE accounts
- Disability income exclusion
- Wisconsin net operating loss deduction
- Farm loss carryover
- Native Americans
- Sale of business assets or assets used in farming to a related person
- Recoveries of federal itemized deductions
- Repayment of income previously taxed
- Human organ donation
- Expensed paid to related entities
- Income from a related entity
- Legislator's per diem
- Sales of certain insurance policies
- Physician or psychiatrist grant
- Olympic, Paralympic, and Special Olympic medals and United States Olympic Committee and Special Olympic Board of Directors prize money
- Differences in federal and Wisconsin basis of assets
- Differences in federal and Wisconsin basis of partnership interest prior to 1975
- Differences in federal and Wisconsin reporting of marital property (community) income
- Charitable contributions from tax-option (S) corporations
- Partnership, limited liability company, trust, or estate adjustments
- Tax-option (S) corporation adjustments
- Tax-option (S) corporation entity level tax election adjustments
- Partnership entity level tax election adjustments
- Other subtractions

## Line 6 Standard Deduction

Most people can find their standard deduction by using the Standard Deduction Table on page 34. Use the amount on line 5 to find the standard deduction for your filing status. Do *not* use the table if any one of the following applies:

- You (or your spouse if filing a joint return) can be claimed as a dependent on another person's (for example, parent's) income tax return. Use the Standard Deduction Worksheet for Dependents to figure your standard deduction.
- You are filing a short period income tax return or are filing federal Form 4563 to claim an exclusion of income from sources within U.S. possessions. You are not allowed any amount of standard deduction. Enter 0 (zero) on line 6.

**Standard Deduction Worksheet for Dependents**

| | | |
|---|---|---|
| 1. Earned income* included on line 5 of Form 1 | 1. | .00 |
| 2. Addition amount | 2. | 350.00 |
| 3. Add lines 1 and 2. If total is less than $1,100, enter $1,100 | 3. | .00 |
| 4. Using the amount on line 5 of Form 1, fill in the **standard deduction** for your filing status from table, page 34 | 4. | .00 |
| 5. Fill in the SMALLER of line 3 or 4 here and on line 6 of Form 1 | 5. | .00 |

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

## Line 8 Exemptions

Complete lines 8a and 8b. Fill in the number of exemptions on the lines provided. Multiply that number by the amount indicated ($700 or $250), and fill in the result on line a or b, as appropriate. Add lines a and b and fill in on line 8c.

### Line 8a

The exemptions allowed for you (and your spouse, if married) on line 8a are equal to:

**0 –** If you are single and can be claimed as a dependent on someone else's return, or if you are married filing jointly and both you and your spouse can be claimed as a dependent on someone else's return.

**1 –** If you are single and cannot be claimed as a dependent on someone else's return, or if you are married filing jointly and either you or your spouse (not both) can be claimed as a dependent on someone else's return.

**2 –** If you are married filing jointly and neither you nor your spouse can be claimed as a dependent on someone else's return.

Additional exemptions are allowed equal to the number of dependents you may claim, which is the number of dependents listed on the front of federal Form 1040 or 1040-SR. Enter an additional exemption for each dependent filled in on federal Form 1040 or 1040-SR.

*Line 8 Exemptions – continued*

### Line 8b

If you or your spouse were 65 or older on December 31, 2020, check the appropriate lines. Your number of exemptions is equal to the number of lines checked.

You may claim the $250 exemption on line 8b 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 8a.

## Line 10 Tax

Use the amount on line 9 to find your tax in the Tax Table on pages 36-41. 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 10.

**EXCEPTION** If line 9 is $100,000 or more, use the Tax Computation Worksheet on page 42 to compute your tax.

## Line 11 Itemized Deduction Credit

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

Complete Schedule 1 on page 4 of Form 1 to see if you can claim the credit. Schedule 1 lists the specific deductions to use from federal Schedule A (Form 1040 or 1040-SR) (see **EXCEPTIONS** below).

New If you claimed the $300 above-the-line deduction on line 10b of federal Form 1040, you may not use that amount for purposes of Wisconsin's itemized deduction credit.

If you did not itemize deductions for federal tax purposes, use the amounts which would be deductible if you had itemized deductions. To determine the amounts to use, complete a federal Schedule A (Form 1040 or 1040-SR). Write “Wisconsin” at the top of this Schedule A and enclose it with your Form 1.

**EXCEPTIONS** Even though Schedule 1 has entry lines for medical expenses, interest paid, and gifts to charity, not all of the amounts of these items that are deducted on federal Schedule A (Form 1040 or 1040-SR) can be used for the itemized deduction credit. The following describes the portion of these items that may not be used to compute the itemized deduction credit.

- Amounts allocated to you on Schedule 5K-1 or 3K-1 by a tax-option (S) corporation or partnership if the entity elected to be taxed at the entity level.
- Medical expenses – the amount of medical care insurance and long-term care insurance claimed as a subtraction on Schedule SB, lines 6 and 7. If this applies to you, complete the worksheet on the next page to figure the amount which you are allowed, if any, for purposes of the itemized deduction credit.
- Interest – Paid to purchase a second home located outside Wisconsin
  - Paid to purchase a residence which is a boat
  - Paid to purchase or hold U.S. government securities
  - Mortgage insurance premiums treated as interest
- Contributions and interest allocated to you by a tax-option (S) corporation if you treated the amount as a subtraction on Schedule SB, line 41.

*Line 11 Itemized Deduction Credit – continued*

**Worksheet for Medical Care Insurance and Long-Term Care Insurance Allowable for the Itemized Deduction Credit**

| | | |
|---|---|---|
| 1. | Amount of medical care insurance (MCI) included on line 1 of federal Schedule A (Form 1040 or 1040-SR) If none, skip lines 1-5 and go to line 6 | 1. |
| 2. | Total medical expenses from line 1 of federal Schedule A (Form 1040 or 1040-SR) | 2. |
| 3. | Divide the amount on line 1 by the amount on line 2. Carry the decimal to 4 places. This is your MCI ratio | 3. . |
| 4. | Fill in the amount from line 4 of federal Schedule A (Form 1040 or 1040-SR) | 4. |
| 5. | Multiply line 4 by the decimal on line 3 | 5. |
| 6. | Long-term care insurance (LTCI) included on line 1 of federal Schedule A (Form 1040 or 1040-SR). If none, skip lines 7 and 8 and go to line 9 | 6. |
| 7. | Divide the amount on line 6 by the amount on line 2. Carry the decimal to 4 places. This is your LTCI ratio | 7. . |
| 8. | Multiply line 4 by the decimal amount on line 7 | 8. |
| 9. | Add lines 5 and 8 | 9. |
| 10. | Subtract line 9 from line 4. If zero or less, enter 0 (zero) | 10. |
| 11. | MCI subtracted on line 6 of Schedule SB. If none, skip to line 13 | 11. |
| 12. | Subtract line 11 from line 5. If zero or less, enter 0 (zero) | 12. |
| 13. | LTCI subtracted on line 7 of Schedule SB. If none, skip to line 15 | 13. |
| 14. | Subtract line 13 from line 8. If zero or less, enter 0 (zero) | 14. |
| 15. | Add lines 10, 12, and 14. This is the amount that may be used as medical expenses for the itemized deduction credit on line 1 of Schedule 1 | 15. |

## Line 12 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
- You received military pay from the federal government in 2020
- 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 page 8 of the Schedule SB instructions for line 18 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 13 Renter's and Homeowner's School Property Tax Credit

You may claim a credit if you paid rent during 2020 for living quarters used as your primary residence OR you paid property taxes during 2020 on your home. You are eligible for a credit whether or not you claim homestead credit on line 30.

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 13a and 13b may not be more than $300 ($150 if married filing a separate return or married filing as head of household).

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

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

*Line 13 Renter's and Homeowner's School Property Tax Credit – continued*

**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 13a and 13b.

## Line 13a How to Figure the Renter's School Property Tax Credit

**Step 1 Rent Paid in 2020** Fill in on the appropriate line(s) the total rent that you paid in 2020 for living quarters (1) where the heat was included in the rent, and (2) where the heat was not included in the rent. These living quarters must have been used as your principal home. Do not include rent that you may claim as a business expense. Do not include rent paid for housing that is exempt from property taxes, for example, rent for a university dorm, nonprofit senior housing, or public housing. **Note**: Property owned by a public housing authority is considered tax-exempt unless that authority makes payments in place of property taxes to the city or town in which it is located. If you live in public housing, you may wish to ask your manager about this.

If the rent you paid included food, housekeeping, medical, or other services, reduce the amount filled in for rent paid in 2020 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 2020. For example, if you and two other persons rented an apartment and paid total rent of $6,000 in 2020, 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 the next page 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 13a.

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

**Renter's Worksheet**

*Complete only if Exception described above applies*

1. Credit for rent with heat included (from Column 1 of Table on the next page) . . . . . 1. _____
2. Credit for rent with heat not included (from Column 2 of Table on the next page) . . . . . 2. _____
3. Add lines 1 and 2. Fill in on line 13a of Form 1* . . . . . 3. _____

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

*Line 13a How to Figure the Renter's School Property Tax Credit – continued*

**Renter's School Property Tax Credit Table***

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

***Caution** The credit allowed certain persons may be less than the amount indicated. See "Special Cases" on page 16.

## Line 13b How to Figure the Homeowner's School Property Tax Credit

**Step 1 Property Taxes Paid on Home in 2020** Fill in the amount of property taxes that you *paid* in 2020 on your home. Do **not** include:

- Charges for special assessments, delinquent interest, or services that may be included on your tax bill (such as trash removal, recycling fee, or a water bill)
- Property taxes that you can claim as a business expense (for example, farm taxes or rental property taxes)
- Property taxes paid on property that is not your primary residence (such as a cottage or vacant land)
- Property taxes that you paid in any year other than 2020

Property taxes are further limited as follows:

a. If you bought or sold your home during 2020, 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.

*Line 13b How to Figure the Homeowner's School Property Tax Credit – continued*

b. If you owned a mobile home during 2020, property taxes include the municipal permit fees paid to your municipality 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 13a.)

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

**CAUTION** Property taxes paid during 2020 must be reduced by any amounts received as a refund of such taxes. For example, a taxpayer claimed farmland preservation credit on Schedule FC (which is considered a refund of property taxes) on his or her 2019 Wisconsin return. The taxpayer received a farmland preservation credit in 2020 of $600 that was based on 2019 property taxes accrued of $6,000. The 2019 property taxes were paid in 2020 and 10% of such taxes were allocable to the personal residence and 90% to the farm property. Thus, for tax purposes, property taxes paid on the entire property during 2020 are $5,400 ($6,000 less $600 farmland preservation credit). Of this amount, $540 (10% of $5,400) is used to compute the 2020 school property tax credit.

**Step 2** Use the Homeowner's School Property Tax Credit Table below to figure your credit. Fill in the amount of your credit on line 13b.

**CAUTION** If you are also claiming the renter's credit on line 13a, the total of your renter's and homeowner's credits can't be more than $300 ($150 if married filing a separate return or married filing as head of household).

**Homeowner's School Property Tax Credit Table***

| If Property Taxes are: At Least | But Less Than | Line 13b Credit is | If Property Taxes are: At Least | But Less Than | Line 13b Credit is | If Property Taxes are: At Least | But Less Than | Line 13b Credit is | If Property Taxes are: At Least | But Less Than | Line 13b Credit is | If Property Taxes are: At Least | But Less Than | Line 13b 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 16.

## Line 14 Working Families Tax Credit

If you are married filing a separate return, are under age 65, and your income on line 5 of Form 1 is less than $10,000, you may claim the working families tax credit.

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

- If the amount on line 5 of Form 1 is $9,000 or less, your working families tax credit is equal to your tax. Fill in the amount from line 10 of Form 1 on line 14.

*Line 14 Working Families Tax Credit – continued*

- If the amount on line 5 of Form 1 is more than $9,000 but less than $10,000, use the worksheet below to compute your working families tax credit.
- If the amount on line 5 of Form 1 is $10,000 or more, leave line 14 blank. You do not qualify for the credit.

**Working Families Tax Credit Worksheet**

Do **not** complete this worksheet if:
- Line 5 of your Form 1 is $9,000 or less.
- Line 5 of your Form 1 is $10,000 or more.
- You may be claimed as a dependent on another person's return.

| | | | |
|---|---|---|---|
| 1. | Amount from line 10 of Form 1 | | 1. |
| 2. | Total credits from lines 11 through 13 of Form 1 plus the total of the first five credits listed in the line 16 instructions | | 2. |
| 3. | Subtract line 2 from line 1. If the result is zero or less, stop here. You do not qualify for the credit | | 3. |
| 4. | Enter $10,000 | 4. | |
| 5. | Fill in amount from line 5 of Form 1 | 5. | |
| 6. | Subtract line 5 from line 4. | 6. | |
| 7. | Divide line 6 by one thousand (1,000). Fill in decimal amount | | 7. . |
| 8. | Multiply line 3 by line 7. This is your working families tax credit. Fill in this amount on line 14 of Form 1 | | 8. |

## Line 15 Married Couple Credit

You can claim the married couple credit if:

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

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

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

**Example** You are a member of the National Guard and were called to active duty. You claimed a subtraction on line 18 of Schedule SB for the amount of military pay you received for the time during which you were on active duty. Because this military pay is not taxable to Wisconsin, it cannot be used when computing the married couple credit.

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

The credit is based on qualified earned income. You must figure qualified earned income separately for yourself and your spouse. Figure it on lines 4 and 5 of Schedule 2 by subtracting the total of certain adjustments from earned income. These adjustments (as reported as an adjustment to income on federal Schedule 1 (Form 1040 or 1040-SR)) are:

- IRA deduction (line 19 of federal Schedule 1)
- Self-employed SEP, SIMPLE, and qualified plans (line 15 of federal Schedule 1)
- Repayment of supplemental unemployment benefits (included in the total of line 22 of federal Schedule 1)
- Certain business expenses of reservists, performing artists, and fee-basis government officials (line 11 of federal Schedule 1)
- Contributions to secs. 403(b) and 501(c)(18) pension plans (included in the total on line 22 of federal Schedule 1)
- Disability income exclusion (from line 22 of Wisconsin Schedule SB)

## Line 16 Nonrefundable Credits

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

→ Enclose Schedule CR, along with the appropriate schedule for the credit(s) you are claiming and any required Department of Commerce (DOC), Wisconsin Economic Development Corporation (WEDC), or Wisconsin Housing and Economic Development Authority (WHEDA) approval, certification, or allocation with Form 1. Enclose Schedule CF for each credit for which you claim a carryforward of unused credit. Fill in the amount from line 34 of Schedule CR on line 16. See page 10 for information on obtaining Schedule CR.

- **Postsecondary Education Credit Carryforward** (Schedule CF)
- **Water Consumption Credit Carryforward** (Schedule CF)
- **Biodiesel Fuel Production Credit Carryforward** (Schedule CF)
- **Health Insurance Risk-Sharing Plan Assessments Credit Carryforward** (Schedule CF)
- **Veteran Employment Credit Carryforward** (Schedule CF)
- **Film Production Company Investment Credit Carryforward** (Schedule CF)
- **Schedule ES – Employee College Savings Account Contribution Credit** The employee college savings account contribution credit is available to employers who contribute an amount into an employee's college savings account. Complete Schedule ES.
- **Schedule CM – Community Rehabilitation Program Credit** The community rehabilitation program credit is available to persons who enter into a contract with a community rehabilitation program to have the program perform work for the entity. Complete Schedule CM.
- **Research Facilities Credit Carryforward** (Schedule CF)
- **Schedule LI – Low-Income Housing Credit** The low-income housing credit is available to qualified development owners who are allocated a credit amount by WHEDA. Complete Schedule LI.
- **Schedule HR – Supplement to Federal Historic Rehabilitation Credit** The supplement to the federal historic rehabilitation credit is available for rehabilitating certified historic structures used for business purposes. Complete Schedule HR.
- **Schedule MA-A or MA-M – Manufacturing and Agriculture Credit** The manufacturing and agriculture credit is based on the production gross receipts of a business less certain expenses. Complete Schedule MA-A or MA-M.

  If you are a shareholder of a tax-option (S) corporation or partner of a partnership that elected to be taxed at the entity level, and the manufacturing and agriculture credit is passed through to you on Schedule 5K-1 or 3K-1, you may not claim the credit to offset tax imposed on income which is taxable to the entity. See Schedule MA-M instructions for additional information on the business income limit computation.
- **Schedule HR – State Historic Rehabilitation Credit** An individual who has received certification or approval of a project for rehabilitating a personal residence from the State Historical Society of Wisconsin may be eligible for the credit. Complete Schedule HR.
- **Schedule R – Research Credit** The research credit is available for increasing research activities in Wisconsin. This includes credits related to internal combustion engines and certain energy efficient products. Complete Schedule R.
- **Film Production Services Credit Carryforward – Nonrefundable portion** (Schedule CF)
- **Schedule MS – Manufacturer's Sales Tax Credit** If you had $25,000 or less of unused manufacturer's sales tax credit from 1998 through 2005 and could not use the entire credit on your 2006-2019 returns, complete Schedule MS to determine the amount of carryover credit you may claim for 2020.
- **Schedule MI – Manufacturing Investment Credit** Persons certified by the DOC who had more than $25,000 of unused manufacturer's sales tax credit carryover on January 1, 2006, may be able to claim the manufacturing investment credit. Complete Schedule MI.
- **Dairy and Livestock Farm Investment Credit Carryforward** (Schedule CF)
- **Ethanol and Biodiesel Fuel Pump Credit Carryforward** (Schedule CF)
- **Schedule DC – Development Zones Credit** Special tax credits may be available to persons doing business in Wisconsin development zones. If you qualify for the development zones credit, complete Wisconsin Schedule DC.

*Line 16 Nonrefundable Credits – continued*

- **Schedule DC – Capital Investment Credit** The capital investment credit is available for businesses certified for tax benefits in a development opportunity zone, agricultural development zone, or airport development zone. Complete Part II of Schedule DC.
- **Opportunity Zone Investment Credit Carryforward** (Schedule CF)
- **Technology Zone Credit Carryforward** (Schedule CF)
- **Schedule ED – Economic Development Tax Credit** The economic development tax credit may be claimed by persons certified by the WEDC and authorized to claim the credit. See Schedule ED.
- **Schedule VC (Part I) – Angel Investment Credit** The angel investment credit is available to accredited investors who make a bona fide angel investment in a qualified new business venture that is certified by the WEDC. Complete Schedule VC.
- **Schedule VC (Part II) – Early Stage Seed Investment Credit** The early stage seed investment credit is based on an investment paid to a fund manager certified by the WEDC that the fund manager invests in a certified business. Complete Schedule VC.
- **Electronic Medical Records Credit Carryforward** (Schedule CF)
- **Internet Equipment Credit Carryforward** (Schedule CF)

## Line 17 Credit for Net Tax Paid to Another State

If you paid tax both to Wisconsin and another state on the same income, you may be able to claim a credit for such tax. Read the Schedule OS instructions to determine if you may claim the credit. If you qualify for the credit, complete Schedule OS. Fill in the amount of your credit from Schedule OS on line 17. Be sure to enter in the brackets on line 17 the 2-letter postal abbreviation for the other state to which you paid tax. If you paid tax to more than one other state, enter the number "99" in the brackets. See Schedule OS for other situations where additional code numbers may be required. Enclose Schedule OS and copies of the other states' returns.

**Note** If you are a shareholder of a tax-option (S) corporation or partnership that elected to be taxed at the entity level, you may not use the taxes paid by the tax-option (S) corporation or partnership, including taxes paid on your behalf on a composite return, to compute a credit for tax paid to another state.

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

## Line 20 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 2020 on which sales and use tax was not charged? If yes, you must report Wisconsin sales and use tax on these purchases on line 20 if they were stored, used, or consumed in Wisconsin. You must also report sales and use tax on taxable purchases from a retailer located in another country, regardless of whether you were charged any tax for that country or any duty by the U.S. Customs Service.

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

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

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

**Note** If you do not include an amount on line 20, 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.

*Line 20 Sales and Use Tax Due on Internet, Mail Order, or Other Out-of-State Purchases – continued*

**Worksheet for Computing Wisconsin Sales and Use Tax**

1. Total purchases subject to Wisconsin sales and use tax (i.e., purchases on which no sales and use tax was charged by the seller) . . . . . $ _____
2. Sales and use tax rate (see rate chart) . . . . . x _____ %
3. Amount of sales and use tax due for 2020 (line 1 multiplied by tax rate on line 2). Round this amount to the nearest dollar and fill in on line 20 of Form 1 . . . . . $ _____

**Sales and Use Tax Rate Chart**

In all Wisconsin counties except those shown in a through d below, the tax rate was 5.5% for all of 2020.

a. If storage, use, or consumption in 2020 was in the following county, the tax rate was 5% from January 1, 2020, through March 31, 2020, and 5.5% thereafter:
   Menominee

b. If storage, use, or consumption in 2020 was in one of the following counties, the tax rate was 5.1% from January 1, 2020 through March 31, 2020, and 5% thereafter:
   Racine Waukesha

c. If storage, use, or consumption in 2020 was in one of the following counties, the tax rate was 5%:
   Manitowoc Winnebago

d. If storage, use, or consumption in 2020 was in one of the following counties, that rate was 5.6% from January 1, 2020, through March 31, 2020, and 5.5% thereafter:
   Milwaukee Ozaukee Washington

## Line 21 Donations

You may designate amounts as a donation to one or more of the programs listed on lines 21a through 21h. Your donation will either reduce your refund or be added to tax due. Add the amounts on lines 21a through 21h and fill in the total on line 21.

**Line 21a 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 21a.

**Line 21b 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 21b.

**Line 21c 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 21c.

**Line 21d 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 21d.

**Line 21e 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 21e.

**Line 21f 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 21f.

*Line 21 Donations – continued*

**Line 21g 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 21g.

**Line 21h Special Olympics Wisconsin** You may donate an amount to Special Olympics Wisconsin, Inc. Fill in the amount you want to donate on line 21h.

**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, 2022, or if your original return was filed after April 15, 2021, within 18 months of the date your return was filed.

## Line 22 Penalties on IRAs, Other Retirement Plans, MSAs, Etc.

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

- Tax on IRAs, other qualified retirement plans, etc., from line 6 of federal Schedule 2 (Form 1040 or 1040-SR). Do not include any amount from line 8 of federal Form 5329.
- Total tax due from lines 4, 17, 25, 33, 41, 49, 51, and 55 of federal Form 5329. Include only if the tax due on this form was paid separately and is not included on line 6 of federal Schedule 2 (Form 1040 or 1040-SR).
- Tax on excess contributions from line 2 of federal Form 5330.
- Tax on prohibited transactions from lines 3a and 3b of federal Form 5330.
- Section 72(m)(5) excess benefits tax included on line 8c of federal Schedule 2 (Form 1040 or 1040-SR).
- Tax on Archer MSA distributions from line 9b of federal Form 8853.
- Tax on health savings account distributions from line 17b of federal Form 8889.

If you were subject to any of the above federal taxes for 2020, fill in the total of such taxes in the space provided on line 22. Multiply the amount filled in by .33 (33%) and fill in the result on line 22.

→ You are not subject to the penalty on payments from certain retirement plans if the payments are exempt from Wisconsin tax. See the instructions for lines 14, 15, and 17 of Schedule SB for information on retirement payments that are exempt from Wisconsin tax and to which the penalty does not apply.

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

## Line 23 Other Penalties

If you are subject to a penalty for selling business or farming assets purchased from a related person or inconsistent estate basis reporting, fill in the amount of the penalty on line 23. See below for further information.

- **Penalty for selling business assets (or assets used in farming) purchased from a related person** Capital gain on the sale or disposition of business or farming assets may be excluded from Wisconsin taxation if the assets were held more than one year and are disposed of to certain related persons. The related person who purchases or otherwise receives the assets on which the gain is excluded is subject to a penalty if he/she sells or disposes of the assets within two years. The penalty does not apply in the case of an involuntary conversion (for example, assets are destroyed by fire or livestock dies). Visit any Department of Revenue office or contact the department's Customer Service Bureau at (608) 266-2486 for information on how to compute the penalty.
- **Penalty for underpayment of taxes due to inconsistent estate basis reporting** An inconsistent estate basis reporting occurs if the property basis claimed on a Wisconsin tax return exceeds the property basis determined for federal estate tax purposes. The penalty is equal to 20% of the portion of any underpayment of taxes due to the inconsistent estate basis reporting.

## Line 25 Wisconsin Tax Withheld

Add the **Wisconsin** income tax withheld shown on your withholding statements (Forms W-2, W-2G, 1099-G, 1099-R, 1099-MISC, and 1099-NEC). Also, if any Wisconsin pass-through entity withholding tax was allocated to you from a tiered pass-through entity of which you are a member, you may include that withholding. Fill in the total on line 25. Enclose readable copies of your withholding statements with Form 1. (See **Assembling Your Return** on page 5.)

→ 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, change, or attempt to correct the amounts on your withholding statements
- Claim Wisconsin withholding from a tax-option (S) corporation or partnership, if an election was made to be taxed at the entity level and a refund of the pass-through withholding or a written request to apply the pass-through withholding against the tax liability at the entity level was made by the entity

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 26 2020 Wisconsin Estimated Tax Payments and Amount Applied From 2019 Return

Fill in any payments you made on your 2020 estimated Wisconsin income tax (2020 Form 1-ES). This includes any extension payments made on 2020 Form 1-ES. Include any overpayment from your 2019 return that you were allowed as credit to your 2020 Wisconsin estimated tax.

Note **Check Your Estimated Tax Payments** Before filling in line 26, check the amount of your estimated tax payments on the department's website at revenue.wi.gov/Pages/apps/taxpaymentinquiry.aspx. 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 all of the following:

- any separate estimated tax payments made by each spouse
- any joint estimated tax payments
- any overpayments from your 2019 returns that you and your spouse were allowed as credit to 2020 Wisconsin estimated tax

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

Follow the above instructions even if your spouse died during 2020.

**Name Change** If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, enclose a statement with Form 1. On the statement, explain all the payments you and your spouse made for 2020 and the name(s) and social security number(s) under which you made them.

## Line 27 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 this credit and any other refundable credit for up to 10 years and could also owe a penalty.

*Line 27 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 27.

**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 27 of federal Form 1040 or 1040-SR.

**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 27. This is your Wisconsin earned income credit.

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

→ If the IRS is computing your federal earned income credit and you want the department to compute your Wisconsin earned income credit for you, fill in the number of your qualifying children in the space provided on line 27. Write "EIC" in the space to the right of line 27. Complete your return through line 32 of Form 1. Enclose a copy of your federal return (Form 1040 or 1040-SR) with your Form 1.

## Line 28 Farmland Preservation Credit

If you are claiming farmland preservation credit, include a completed Schedule FC or FC-A with your Form 1. Fill in on line 28a of Form 1 the amount from line 17 of your Schedule FC. Fill in on line 28b of Form 1 the amount from line 13 of Schedule FC-A.

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

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

## Line 29 Repayment Credit

If you had to repay during 2020, an amount that you had included in income in an earlier year because at that time you thought you had an unrestricted right to it, you may be able to claim a credit based on the amount repaid. To qualify for the credit, the amount repaid must be over $3,000 and the amount repaid cannot have been subtracted in computing Wisconsin adjusted gross income.

Use the following steps to compute your credit:

(1) Refigure your tax from the earlier year without including in income the amount you repaid in 2020.
(2) Subtract the tax in (1) from the tax shown on your return for the earlier year. The difference is your credit.

Fill in the amount of your credit on line 29 of Form 1. Enclose a statement showing how you computed your credit.

## Line 30 Homestead Credit

If you are claiming homestead credit, attach Schedule H or H-EZ to your Form 1. Fill in on line 30 the amount from line 19 of your Schedule H or line 14 of Schedule H-EZ.

*Line 30 Homestead Credit – continued*

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

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

## Line 31 Eligible Veterans and Surviving Spouses Property Tax Credit

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

Note If you recklessly or fraudulently claim a false credit, you may be ineligible to claim this credit and any other 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 meets all of the following requirements:

- 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
- Met one of the following conditions:
  1. Died while on active duty and while a resident of Wisconsin
  2. Was a resident of Wisconsin at the time of his or her death and had either a service-connected disability rating of 100% under 38 USC 1114 or 1134 or a 100% disability rating based on individual unemployability
  3. In the case of an individual who served in the National Guard or a reserve component, while a resident of Wisconsin died in the line of duty while on active or inactive duty for training
  4. Was a resident of Wisconsin at the time of his or her death and following the individual's death, his or her spouse began to receive, and continues to receive, dependency and indemnity compensation, as defined in 38 USC 101(14)

The unremarried surviving spouse must be certified by the Wisconsin Department of Veterans Affairs.

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

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

**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 Worksheet 1 on the next page if your principal dwelling is located on more than one acre of land.

New If your property contains land assessed as agricultural, complete Worksheet 2 on the next page. You may have to contact your municipality to find the value of land which contains multiple classifications (agricultural, undeveloped, other, etc.).

*Line 31 Eligible Veterans and Surviving Spouses Property Tax Credit – continued*

**Worksheet 1 - 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. |

**Worksheet 2 – Property Tax Bill Contains Agricultural Land**

**Part I**

| | | |
|---|---|---|
| 1. | Value of land from property tax bill, residential | 1. |
| 2. | Value of land from propety tax bill, other | 2. |
| 3. | Value of land from propety tax bill, undeveloped | 3. |
| 4. | Value of land from propety tax bill, agricultural | 4. |
| 5. | Value of land from propety tax bill, agricultural forest | 5. |
| 6. | Value of land from propety tax bill, forest | 6. |
| 7. | Total value of land (add lines 1 through 6) | 7. |

**Part II**

| | | |
|---|---|---|
| 1. | Total value of all land (from Part I, line 7) | 1. |
| 2. | Value of residential land | 2. |
| 3. | Number of acres of residential land | 3. . |
| 4. | Divide line 2 by line 3 | 4. |
| 5. | Value of improvements | 5. |
| 6. | Total value of all land and improvements (add lines 1 and 5) | 6. |
| 7. | Divide line 5 by line 6 | 7. . |
| 8. | Net property taxes paid | 8. |
| 9. | Multiply line 8 by line 7 | 9. |
| 10. | Subtract line 9 from line 8 | 10. |
| 11. | Divide line 4 by line 1 | 11. . |
| 12. | Multiply line 11 by line 10 | 12. |
| 13. | Add line 9 and line 12. This is the amount of property tax allowed for the credit | 13. |

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.

**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" include monthly mobile home municipal permit fees you paid to the municipality. If you paid the fee directly to the landowner, or community licensee, include proof of payment by the landowner or community licensee to the municipality.

*Line 31 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
- 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. However, you may request an extension of time to file a return to claim the tax credit if the deadline for claiming the credit is approaching and WDVA is reviewing your eligibility for that year. See Fact Sheet 1122, *Veterans and Surviving Spouses Property Tax Credit Verification of Eligibility – Extension of Time to Claim Credit*, for additional information.

**Certification of Eligibility for the Credit** If you did not claim the credit in a prior year, before claiming the credit for 2020 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 http://dva.state.wi.us/Pages/home.aspx. 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 2020 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 2020, and the certification, if required, received from the WDVA with your return.

## Line 32 Refundable Credits From Schedule CR

If you are claiming any of the credits listed below, you must complete Schedule CR. **Enclose Schedule CR, along with the appropriate schedule for the credit(s) you are claiming and any required approval or certification from the Wisconsin Economic Development Corporation (WEDC).** Fill in the amount from line 40 of Schedule CR on line 32.

- **Schedule EC – Enterprise Zone Jobs Credit** The enterprise zone jobs credit is available to persons doing business in an enterprise zone. The WEDC must certify the business as eligible for the credit and determine the amount of credit. See Schedule EC.
- **Schedule JT – Jobs Tax Credit** The credit is available based on wages paid to an eligible employee and costs incurred to undertake training activities. The credit is available to taxpayers who are certified by the WEDC. See Schedule JT.
- **Schedule BD – Business Development Credit** The credit is available based on wages paid to an eligible employee, training costs, and personal and real property investment. The credit is available to taxpayers who are certified by the WEDC. See Schedule BD.
- **Schedule R – Research Credit** The research credit is available for increasing research activities in Wisconsin. This includes credits related to internal combustion engines and certain energy efficient products. Complete Schedule R.
- **Schedule EIT – Electronics and Information Technology Manufacturing Zone Credit** The credit is based on payroll and capital expenditures in the zone. The credit is available to taxpayers who are certified by the WEDC. See Schedule EIT.

Note No interest is paid on refunds issued for the enterprise zone jobs credit, jobs tax credit, business development credit, or electronics and information technology manufacturing zone credit.

## Line 33 Amounts Previously Paid

**Amended return only –** Complete this line only if this is an amended 2020 Form 1. Fill in the amount of tax you paid with your original Form 1 plus any additional amounts paid after it was filed.

*Line 33 Amounts Previously Paid – continued*

If you did not pay the full amount shown on your original Form 1, fill in only the portion that you actually paid. Also, include any additional tax that may have resulted if your original return was changed or audited. This includes additional tax paid with a previously filed 2020 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 35 Amounts Previously Refunded

**Amended return only** – Complete this line only if this is an amended 2020 Form 1. Fill in the refund from your original 2020 return (not including the amount applied to your 2021 estimated tax). This is generally the amount from line 38 of Form 1.

If your refund was reduced because you owed underpayment interest or any penalties, fill in the amount of your refund before the reduction for underpayment interest or penalties. If your 2020 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 instead of line 35.

### Line 36 Subtraction

If line 35 is less than line 34, subtract line 35 from line 34 and fill in the result on line 36. If line 35 is more than line 34, subtract line 34 from line 35 and fill in the result on line 36 as a negative number by placing a minus sign (−) in front of the number.

### Line 37 Amount You Overpaid

If line 24 is less than line 36, subtract line 24 from line 36. Fill in the result on line 37. If line 36 is a negative number, do not complete line 37.

→ 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. The department may not issue a refund before March 1 unless both the individual and the individual’s employer have filed all required returns and forms with the department for the taxable year for which the refund was claimed.

**Note**: If you are divorced, see item 7 on page 5. 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 2020 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, enterprise zone jobs credit, jobs tax credit, business development credit, and electronics and information technology manufacturing zone credit, or (3) any portion of the refund that is applied to 2021 estimated tax.

### Line 39 Amount Applied to 2021 Estimated Tax

Fill in on line 39 the amount, if any, of the overpayment on line 37 you want applied to your 2020 estimated tax.

If you are married filing a joint return, we will apply the amount on line 39 to your joint estimated tax. If you are married filing a separate return, we will apply the amount on line 39 to your separate 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 1 (or as adjusted by the department). However, if you file your amended return by January 18, 2022, you may increase or decrease the amount to be applied to your 2021 estimated tax.

### Line 40 Amount You Owe

If line 36 is less than line 24, complete line 40 to determine the amount you owe.

*Line 40 Amount You Owe – continued*

**Amended return only** – If the total of the amount on line 24 and line 39 is greater than line 36, you owe additional tax. Subtract line 36 from the total of lines 24 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 24 and 39. Interest on the additional tax due is 12% per year from the due date of your 2020 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."

Note If the amount you owe with your return is $500 or more or you made late estimated tax payments, you may also owe what is called "underpayment interest." This is an interest charge that applies when you have not prepaid enough of your tax through withholding and/or estimated tax payments. Read the line 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.

If you owe an amount with your return, you can pay online or by check, money order, or credit card. **Do not** include any 2021 estimated tax payments in your check, money order, or amount you charge. Instead, make the estimated tax payments separately.

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

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

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

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

ACI Payments, Inc.
1-800-2PAY-TAX (1-800-272-9829)
1-800-487-4567 (Customer Service)
officialpayments.com

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

**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 on making estimated tax payments, see **Estimated Tax Payments Required for Next Year** on page 8.

*Line 41 Underpayment Interest – continued*

You owe underpayment interest if one of the following applies:

- Line 40 is at least $500 and it is more than 10% of the tax shown on your return.
- 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 19 minus the amounts on lines 27 through 32.

**Exceptions** You will not owe underpayment interest if your 2019 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 2019 and you were a Wisconsin resident for all of 2019.
2. The amounts on lines 25 and 26 of your 2020 return are at least as much as the tax shown on your 2019 return. Your estimated tax payments for 2020 must have been made on time and for the required amount. This does not apply if you did not file a 2019 return.

The tax shown on your 2019 return is the amount on line 28 minus the amounts on lines 36 through 41.

Fill in the exception code in the brackets 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 to compute underpayment interest. See Schedule U, *Underpayment of Estimated Tax by Individuals and Fiduciaries*, and its instructions for further information on the exception codes.

**Example** Farmers and fishers are not subject to underpayment interest if two-thirds of their total gross income (gross income of both spouses if married filing a joint return) is from farming or fishing and they file their return and pay any tax due by March 1, 2021. Qualified farmers and fishers must enter exception code "04" in the brackets to the left of line 41. Failure to fill in the exception code may result in an assessment for underpayment interest.

**Figuring Underpayment Interest**

If the **Exceptions** above 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 42. 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.

**Amended return only** – If you were subject to underpayment interest on your original return and you are now changing the amount of such interest, enclose a corrected Schedule U with Form 1. Fill in the appropriate exception code in the brackets on line 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 1 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 1. Adjust lines 38 and 39 accordingly.

If line 40 of Form 1 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 1.

■ **Third Party Designee** If you want to allow a tax preparer or tax preparation firm, family member, friend, or any other person you choose to discuss your 2020 tax return with the Department of Revenue, check "Yes" in the "Third Party Designee" area of your return. Also, fill in the designee's name, phone number, and any five digits the designee chooses as his or her personal identification number (PIN).

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

- 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)
- 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 2021 tax return. This is April 15, 2022, for most people.

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

# 2020 Standard Deduction Table

Dependents or persons filing short-period returns or excluding income from U.S. Possessions, see page 14.

| If your income (line 5 of Form 1) is – | | And you are – | | | | If your income (line 5 of Form 1) is – | | And you are – | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | Single | Married filing jointly | Married filing separately | Head of a household | At least | But less than | Single | Married filing jointly | Married filing separately | Head of a household |
| | | Your standard deduction is – | | | | | | Your standard deduction is – | | | |
| **0** | **10,919** | 11,050 | 20,470 | 9,720 | 14,280 | **40,000** | **40,500** | 8,133 | 17,058 | 3,919 | 8,807 |
| **10,919** | **11,000** | 11,050 | 20,470 | 9,712 | 14,280 | **40,500** | **41,000** | 8,073 | 16,959 | 3,820 | 8,694 |
| **11,000** | **11,500** | 11,050 | 20,470 | 9,655 | 14,280 | **41,000** | **41,500** | 8,013 | 16,861 | 3,721 | 8,581 |
| **11,500** | **12,000** | 11,050 | 20,470 | 9,556 | 14,280 | **41,500** | **42,000** | 7,953 | 16,762 | 3,622 | 8,469 |
| **12,000** | **12,500** | 11,050 | 20,470 | 9,457 | 14,280 | **42,000** | **42,500** | 7,893 | 16,663 | 3,524 | 8,356 |
| **12,500** | **13,000** | 11,050 | 20,470 | 9,358 | 14,280 | **42,500** | **43,000** | 7,833 | 16,564 | 3,425 | 8,244 |
| **13,000** | **13,500** | 11,050 | 20,470 | 9,259 | 14,280 | **43,000** | **43,500** | 7,773 | 16,465 | 3,326 | 8,131 |
| **13,500** | **14,000** | 11,050 | 20,470 | 9,160 | 14,280 | **43,500** | **44,000** | 7,713 | 16,366 | 3,227 | 8,019 |
| **14,000** | **14,500** | 11,050 | 20,470 | 9,061 | 14,280 | **44,000** | **44,500** | 7,653 | 16,267 | 3,128 | 7,906 |
| **14,500** | **15,000** | 11,050 | 20,470 | 8,963 | 14,280 | **44,500** | **45,000** | 7,593 | 16,168 | 3,029 | 7,793 |
| **15,000** | **15,500** | 11,050 | 20,470 | 8,864 | 14,280 | **45,000** | **45,500** | 7,533 | 16,069 | 2,930 | 7,681 |
| **15,500** | **16,000** | 11,050 | 20,470 | 8,765 | 14,280 | **45,500** | **46,000** | 7,473 | 15,971 | 2,831 | 7,568 |
| **16,000** | **16,500** | 11,013 | 20,470 | 8,666 | 14,210 | **46,000** | **46,500** | 7,413 | 15,872 | 2,732 | 7,456 |
| **16,500** | **17,000** | 10,953 | 20,470 | 8,567 | 14,098 | **46,500** | **47,000** | 7,353 | 15,773 | 2,634 | 7,353 |
| **17,000** | **17,500** | 10,893 | 20,470 | 8,468 | 13,985 | **47,000** | **47,500** | 7,293 | 15,674 | 2,535 | 7,293 |
| **17,500** | **18,000** | 10,833 | 20,470 | 8,369 | 13,872 | **47,500** | **48,000** | 7,233 | 15,575 | 2,436 | 7,233 |
| **18,000** | **18,500** | 10,773 | 20,470 | 8,270 | 13,760 | **48,000** | **48,500** | 7,173 | 15,476 | 2,337 | 7,173 |
| **18,500** | **19,000** | 10,713 | 20,470 | 8,171 | 13,647 | **48,500** | **49,000** | 7,113 | 15,377 | 2,238 | 7,113 |
| **19,000** | **19,500** | 10,653 | 20,470 | 8,072 | 13,535 | **49,000** | **49,500** | 7,053 | 15,278 | 2,139 | 7,053 |
| **19,500** | **20,000** | 10,593 | 20,470 | 7,974 | 13,422 | **49,500** | **50,000** | 6,993 | 15,179 | 2,040 | 6,993 |
| **20,000** | **20,500** | 10,533 | 20,470 | 7,875 | 13,310 | **50,000** | **50,500** | 6,933 | 15,080 | 1,941 | 6,933 |
| **20,500** | **21,000** | 10,473 | 20,470 | 7,776 | 13,197 | **50,500** | **51,000** | 6,873 | 14,982 | 1,842 | 6,873 |
| **21,000** | **21,500** | 10,413 | 20,470 | 7,677 | 13,084 | **51,000** | **51,500** | 6,813 | 14,883 | 1,744 | 6,813 |
| **21,500** | **22,000** | 10,353 | 20,470 | 7,578 | 12,972 | **51,500** | **52,000** | 6,753 | 14,784 | 1,645 | 6,753 |
| **22,000** | **22,500** | 10,293 | 20,470 | 7,479 | 12,859 | **52,000** | **52,500** | 6,693 | 14,685 | 1,546 | 6,693 |
| **22,500** | **23,000** | 10,233 | 20,470 | 7,380 | 12,747 | **52,500** | **53,000** | 6,633 | 14,586 | 1,447 | 6,633 |
| **23,000** | **23,500** | 10,173 | 20,421 | 7,281 | 12,634 | **53,000** | **53,500** | 6,573 | 14,487 | 1,348 | 6,573 |
| **23,500** | **24,000** | 10,113 | 20,322 | 7,182 | 12,522 | **53,500** | **54,000** | 6,513 | 14,388 | 1,249 | 6,513 |
| **24,000** | **24,500** | 10,053 | 20,223 | 7,084 | 12,409 | **54,000** | **54,500** | 6,453 | 14,289 | 1,150 | 6,453 |
| **24,500** | **25,000** | 9,993 | 20,124 | 6,985 | 12,296 | **54,500** | **55,000** | 6,393 | 14,190 | 1,051 | 6,393 |
| **25,000** | **25,500** | 9,933 | 20,025 | 6,886 | 12,184 | **55,000** | **55,500** | 6,333 | 14,092 | 952 | 6,333 |
| **25,500** | **26,000** | 9,873 | 19,926 | 6,787 | 12,071 | **55,500** | **56,000** | 6,273 | 13,993 | 854 | 6,273 |
| **26,000** | **26,500** | 9,813 | 19,827 | 6,688 | 11,959 | **56,000** | **56,500** | 6,213 | 13,894 | 755 | 6,213 |
| **26,500** | **27,000** | 9,753 | 19,728 | 6,589 | 11,846 | **56,500** | **57,000** | 6,153 | 13,795 | 656 | 6,153 |
| **27,000** | **27,500** | 9,693 | 19,629 | 6,490 | 11,734 | **57,000** | **57,500** | 6,093 | 13,696 | 557 | 6,093 |
| **27,500** | **28,000** | 9,633 | 19,531 | 6,391 | 11,621 | **57,500** | **58,000** | 6,033 | 13,597 | 458 | 6,033 |
| **28,000** | **28,500** | 9,573 | 19,432 | 6,292 | 11,508 | **58,000** | **58,500** | 5,973 | 13,498 | 359 | 5,973 |
| **28,500** | **29,000** | 9,513 | 19,333 | 6,194 | 11,396 | **58,500** | **59,000** | 5,913 | 13,399 | 260 | 5,913 |
| **29,000** | **29,500** | 9,453 | 19,234 | 6,095 | 11,283 | **59,000** | **59,500** | 5,853 | 13,300 | 161 | 5,853 |
| **29,500** | **30,000** | 9,393 | 19,135 | 5,996 | 11,171 | **59,500** | **60,000** | 5,793 | 13,202 | 62 | 5,793 |
| **30,000** | **30,500** | 9,333 | 19,036 | 5,897 | 11,058 | **60,000** | **60,500** | 5,733 | 13,103 | 0 | 5,733 |
| **30,500** | **31,000** | 9,273 | 18,937 | 5,798 | 10,946 | **60,500** | **61,000** | 5,673 | 13,004 | 0 | 5,673 |
| **31,000** | **31,500** | 9,213 | 18,838 | 5,699 | 10,833 | **61,000** | **61,500** | 5,613 | 12,905 | 0 | 5,613 |
| **31,500** | **32,000** | 9,153 | 18,739 | 5,600 | 10,720 | **61,500** | **62,000** | 5,553 | 12,806 | 0 | 5,553 |
| **32,000** | **32,500** | 9,093 | 18,641 | 5,501 | 10,608 | **62,000** | **62,500** | 5,493 | 12,707 | 0 | 5,493 |
| **32,500** | **33,000** | 9,033 | 18,542 | 5,402 | 10,495 | **62,500** | **63,000** | 5,433 | 12,608 | 0 | 5,433 |
| **33,000** | **33,500** | 8,973 | 18,443 | 5,304 | 10,383 | **63,000** | **63,500** | 5,373 | 12,509 | 0 | 5,373 |
| **33,500** | **34,000** | 8,913 | 18,344 | 5,205 | 10,270 | **63,500** | **64,000** | 5,313 | 12,410 | 0 | 5,313 |
| **34,000** | **34,500** | 8,853 | 18,245 | 5,106 | 10,158 | **64,000** | **64,500** | 5,253 | 12,312 | 0 | 5,253 |
| **34,500** | **35,000** | 8,793 | 18,146 | 5,007 | 10,045 | **64,500** | **65,000** | 5,193 | 12,213 | 0 | 5,193 |
| **35,000** | **35,500** | 8,733 | 18,047 | 4,908 | 9,932 | **65,000** | **65,500** | 5,133 | 12,114 | 0 | 5,133 |
| **35,500** | **36,000** | 8,673 | 17,948 | 4,809 | 9,820 | **65,500** | **66,000** | 5,073 | 12,015 | 0 | 5,073 |
| **36,000** | **36,500** | 8,613 | 17,849 | 4,710 | 9,707 | **66,000** | **66,500** | 5,013 | 11,916 | 0 | 5,013 |
| **36,500** | **37,000** | 8,553 | 17,751 | 4,611 | 9,595 | **66,500** | **67,000** | 4,953 | 11,817 | 0 | 4,953 |
| **37,000** | **37,500** | 8,493 | 17,652 | 4,512 | 9,482 | **67,000** | **67,500** | 4,893 | 11,718 | 0 | 4,893 |
| **37,500** | **38,000** | 8,433 | 17,553 | 4,414 | 9,369 | **67,500** | **68,000** | 4,833 | 11,619 | 0 | 4,833 |
| **38,000** | **38,500** | 8,373 | 17,454 | 4,315 | 9,257 | **68,000** | **68,500** | 4,773 | 11,520 | 0 | 4,773 |
| **38,500** | **39,000** | 8,313 | 17,355 | 4,216 | 9,144 | **68,500** | **69,000** | 4,713 | 11,422 | 0 | 4,713 |
| **39,000** | **39,500** | 8,253 | 17,256 | 4,117 | 9,032 | **69,000** | **69,500** | 4,653 | 11,323 | 0 | 4,653 |
| **39,500** | **40,000** | 8,193 | 17,157 | 4,018 | 8,919 | **69,500** | **70,000** | 4,593 | 11,224 | 0 | 4,593 |

*Continued on next page*

# 2020 Standard Deduction Table

*(continued from page 34)*

| If your income (line 5 of Form 1) is – | | And you are – | | | | If your income (line 5 of Form 1) is – | | And you are – | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | Single | Married filing jointly | Married filing separately | Head of a household | At least | But less than | Single | Married filing jointly | Married filing separately | Head of a household |
| | | Your standard deduction is – | | | | | | Your standard deduction is – | | | |
| **70,000** | **70,500** | 4,533 | 11,125 | 0 | 4,533 | **100,000** | **100,500** | 933 | 5,191 | 0 | 933 |
| **70,500** | **71,000** | 4,473 | 11,026 | 0 | 4,473 | **100,500** | **101,000** | 873 | 5,093 | 0 | 873 |
| **71,000** | **71,500** | 4,413 | 10,927 | 0 | 4,413 | **101,000** | **101,500** | 813 | 4,994 | 0 | 813 |
| **71,500** | **72,000** | 4,353 | 10,828 | 0 | 4,353 | **101,500** | **102,000** | 753 | 4,895 | 0 | 753 |
| **72,000** | **72,500** | 4,293 | 10,729 | 0 | 4,293 | **102,000** | **102,500** | 693 | 4,796 | 0 | 693 |
| **72,500** | **73,000** | 4,233 | 10,630 | 0 | 4,233 | **102,500** | **103,000** | 633 | 4,697 | 0 | 633 |
| **73,000** | **73,500** | 4,173 | 10,532 | 0 | 4,173 | **103,000** | **103,500** | 573 | 4,598 | 0 | 573 |
| **73,500** | **74,000** | 4,113 | 10,433 | 0 | 4,113 | **103,500** | **104,000** | 513 | 4,499 | 0 | 513 |
| **74,000** | **74,500** | 4,053 | 10,334 | 0 | 4,053 | **104,000** | **104,500** | 453 | 4,400 | 0 | 453 |
| **74,500** | **75,000** | 3,993 | 10,235 | 0 | 3,993 | **104,500** | **105,000** | 393 | 4,301 | 0 | 393 |
| **75,000** | **75,500** | 3,933 | 10,136 | 0 | 3,933 | **105,000** | **105,500** | 333 | 4,203 | 0 | 333 |
| **75,500** | **76,000** | 3,873 | 10,037 | 0 | 3,873 | **105,500** | **106,000** | 273 | 4,104 | 0 | 273 |
| **76,000** | **76,500** | 3,813 | 9,938 | 0 | 3,813 | **106,000** | **106,500** | 213 | 4,005 | 0 | 213 |
| **76,500** | **77,000** | 3,753 | 9,839 | 0 | 3,753 | **106,500** | **107,000** | 153 | 3,906 | 0 | 153 |
| **77,000** | **77,500** | 3,693 | 9,740 | 0 | 3,693 | **107,000** | **107,500** | 93 | 3,807 | 0 | 93 |
| **77,500** | **78,000** | 3,633 | 9,642 | 0 | 3,633 | **107,500** | **108,000** | 33 | 3,708 | 0 | 33 |
| **78,000** | **78,500** | 3,573 | 9,543 | 0 | 3,573 | **108,000** | **108,500** | 0 | 3,609 | 0 | 0 |
| **78,500** | **79,000** | 3,513 | 9,444 | 0 | 3,513 | **108,500** | **109,000** | 0 | 3,510 | 0 | 0 |
| **79,000** | **79,500** | 3,453 | 9,345 | 0 | 3,453 | **109,000** | **109,500** | 0 | 3,411 | 0 | 0 |
| **79,500** | **80,000** | 3,393 | 9,246 | 0 | 3,393 | **109,500** | **110,000** | 0 | 3,313 | 0 | 0 |
| **80,000** | **80,500** | 3,333 | 9,147 | 0 | 3,333 | **110,000** | **110,500** | 0 | 3,214 | 0 | 0 |
| **80,500** | **81,000** | 3,273 | 9,048 | 0 | 3,273 | **110,500** | **111,000** | 0 | 3,115 | 0 | 0 |
| **81,000** | **81,500** | 3,213 | 8,949 | 0 | 3,213 | **111,000** | **111,500** | 0 | 3,016 | 0 | 0 |
| **81,500** | **82,000** | 3,153 | 8,850 | 0 | 3,153 | **111,500** | **112,000** | 0 | 2,917 | 0 | 0 |
| **82,000** | **82,500** | 3,093 | 8,752 | 0 | 3,093 | **112,000** | **112,500** | 0 | 2,818 | 0 | 0 |
| **82,500** | **83,000** | 3,033 | 8,653 | 0 | 3,033 | **112,500** | **113,000** | 0 | 2,719 | 0 | 0 |
| **83,000** | **83,500** | 2,973 | 8,554 | 0 | 2,973 | **113,000** | **113,500** | 0 | 2,620 | 0 | 0 |
| **83,500** | **84,000** | 2,913 | 8,455 | 0 | 2,913 | **113,500** | **114,000** | 0 | 2,521 | 0 | 0 |
| **84,000** | **84,500** | 2,853 | 8,356 | 0 | 2,853 | **114,000** | **114,500** | 0 | 2,423 | 0 | 0 |
| **84,500** | **85,000** | 2,793 | 8,257 | 0 | 2,793 | **114,500** | **115,000** | 0 | 2,324 | 0 | 0 |
| **85,000** | **85,500** | 2,733 | 8,158 | 0 | 2,733 | **115,000** | **115,500** | 0 | 2,225 | 0 | 0 |
| **85,500** | **86,000** | 2,673 | 8,059 | 0 | 2,673 | **115,500** | **116,000** | 0 | 2,126 | 0 | 0 |
| **86,000** | **86,500** | 2,613 | 7,960 | 0 | 2,613 | **116,000** | **116,500** | 0 | 2,027 | 0 | 0 |
| **86,500** | **87,000** | 2,553 | 7,862 | 0 | 2,553 | **116,500** | **117,000** | 0 | 1,928 | 0 | 0 |
| **87,000** | **87,500** | 2,493 | 7,763 | 0 | 2,493 | **117,000** | **117,500** | 0 | 1,829 | 0 | 0 |
| **87,500** | **88,000** | 2,433 | 7,664 | 0 | 2,433 | **117,500** | **118,000** | 0 | 1,730 | 0 | 0 |
| **88,000** | **88,500** | 2,373 | 7,565 | 0 | 2,373 | **118,000** | **118,500** | 0 | 1,631 | 0 | 0 |
| **88,500** | **89,000** | 2,313 | 7,466 | 0 | 2,313 | **118,500** | **119,000** | 0 | 1,533 | 0 | 0 |
| **89,000** | **89,500** | 2,253 | 7,367 | 0 | 2,253 | **119,000** | **119,500** | 0 | 1,434 | 0 | 0 |
| **89,500** | **90,000** | 2,193 | 7,268 | 0 | 2,193 | **119,500** | **120,000** | 0 | 1,335 | 0 | 0 |
| **90,000** | **90,500** | 2,133 | 7,169 | 0 | 2,133 | **120,000** | **120,500** | 0 | 1,236 | 0 | 0 |
| **90,500** | **91,000** | 2,073 | 7,070 | 0 | 2,073 | **120,500** | **121,000** | 0 | 1,137 | 0 | 0 |
| **91,000** | **91,500** | 2,013 | 6,972 | 0 | 2,013 | **121,000** | **121,500** | 0 | 1,038 | 0 | 0 |
| **91,500** | **92,000** | 1,953 | 6,873 | 0 | 1,953 | **121,500** | **122,000** | 0 | 939 | 0 | 0 |
| **92,000** | **92,500** | 1,893 | 6,774 | 0 | 1,893 | **122,000** | **122,500** | 0 | 840 | 0 | 0 |
| **92,500** | **93,000** | 1,833 | 6,675 | 0 | 1,833 | **122,500** | **123,000** | 0 | 741 | 0 | 0 |
| **93,000** | **93,500** | 1,773 | 6,576 | 0 | 1,773 | **123,000** | **123,500** | 0 | 643 | 0 | 0 |
| **93,500** | **94,000** | 1,713 | 6,477 | 0 | 1,713 | **123,500** | **124,000** | 0 | 544 | 0 | 0 |
| **94,000** | **94,500** | 1,653 | 6,378 | 0 | 1,653 | **124,000** | **124,500** | 0 | 445 | 0 | 0 |
| **94,500** | **95,000** | 1,593 | 6,279 | 0 | 1,593 | **124,500** | **125,000** | 0 | 346 | 0 | 0 |
| **95,000** | **95,500** | 1,533 | 6,180 | 0 | 1,533 | **125,000** | **125,500** | 0 | 247 | 0 | 0 |
| **95,500** | **96,000** | 1,473 | 6,082 | 0 | 1,473 | **125,500** | **126,000** | 0 | 148 | 0 | 0 |
| **96,000** | **96,500** | 1,413 | 5,983 | 0 | 1,413 | **126,000** | **126,499** | 0 | 49 | 0 | 0 |
| **96,500** | **97,000** | 1,353 | 5,884 | 0 | 1,353 | **126,499** | **or over** | 0 | 0 | 0 | 0 |
| **97,000** | **97,500** | 1,293 | 5,785 | 0 | 1,293 | | | | | | |
| **97,500** | **98,000** | 1,233 | 5,686 | 0 | 1,233 | | | | | | |
| **98,000** | **98,500** | 1,173 | 5,587 | 0 | 1,173 | | | | | | |
| **98,500** | **99,000** | 1,113 | 5,488 | 0 | 1,113 | | | | | | |
| **99,000** | **99,500** | 1,053 | 5,389 | 0 | 1,053 | | | | | | |
| **99,500** | **100,000** | 993 | 5,290 | 0 | 993 | | | | | | |

**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 42.**

**Example** Mr. and Mrs. Smith are filing a joint return. Their taxable income on line 9 of Form 1 is $28,653. First they find the $28,000 heading in the table. Then they find the $28,600 – 28,700 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and the filing status column meet is $1,155. This is the tax amount they must write on line 10 of their return.

→

| At least | But less than | Single *or* Head of a household | Married filing jointly | Married filing separately |
|---|---|---|---|---|
| | | Your tax is – | | |
| 28,500 | 28,600 | 1,270 | 1,150 | 1,443 |
| 28,600 | 28,700 | 1,276 | 1,155 | 1,449 |
| 28,700 | 28,800 | 1,282 | 1,160 | 1,455 |
| 28,800 | 28,900 | 1,288 | 1,164 | 1,462 |
| 28,900 | 29,000 | 1,295 | 1,169 | 1,468 |

| If line 9 (Taxable income) is – | | And you are – | | | If line 9 (Taxable income) is – | | And you are – | | | If line 9 (Taxable income) is – | | And you are – | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | Single *or* Head of a household | Married filing jointly | Married filing separately | At least | But less than | Single *or* Head of a household | Married filing jointly | Married filing separately | At least | But less than | Single *or* Head of a household | Married filing jointly | Married filing separately |
| | | Your tax is – | | | | | Your tax is – | | | | | Your tax is – | | |
| | | | | | **3,000** | | | | | **7,000** | | | | |
| | | | | | 3,000 | 3,100 | 108 | 108 | 108 | 7,000 | 7,100 | 250 | 250 | 250 |
| | | | | | 3,100 | 3,200 | 112 | 112 | 112 | 7,100 | 7,200 | 253 | 253 | 253 |
| | | | | | 3,200 | 3,300 | 115 | 115 | 115 | 7,200 | 7,300 | 257 | 257 | 257 |
| | | | | | 3,300 | 3,400 | 119 | 119 | 119 | 7,300 | 7,400 | 260 | 260 | 260 |
| | | | | | 3,400 | 3,500 | 122 | 122 | 122 | 7,400 | 7,500 | 264 | 264 | 264 |
| | | | | | 3,500 | 3,600 | 126 | 126 | 126 | 7,500 | 7,600 | 267 | 267 | 267 |
| | | | | | 3,600 | 3,700 | 129 | 129 | 129 | 7,600 | 7,700 | 271 | 271 | 271 |
| | | | | | 3,700 | 3,800 | 133 | 133 | 133 | 7,700 | 7,800 | 274 | 274 | 274 |
| | | | | | 3,800 | 3,900 | 136 | 136 | 136 | 7,800 | 7,900 | 278 | 278 | 278 |
| 0 | 20 | 0 | 0 | 0 | 3,900 | 4,000 | 140 | 140 | 140 | 7,900 | 8,000 | 281 | 281 | 281 |
| 20 | 40 | 1 | 1 | 1 | **4,000** | | | | | **8,000** | | | | |
| 40 | 100 | 2 | 2 | 2 | 4,000 | 4,100 | 143 | 143 | 143 | 8,000 | 8,100 | 285 | 285 | 286 |
| 100 | 200 | 5 | 5 | 5 | 4,100 | 4,200 | 147 | 147 | 147 | 8,100 | 8,200 | 289 | 289 | 290 |
| 200 | 300 | 9 | 9 | 9 | 4,200 | 4,300 | 150 | 150 | 150 | 8,200 | 8,300 | 292 | 292 | 295 |
| 300 | 400 | 12 | 12 | 12 | 4,300 | 4,400 | 154 | 154 | 154 | 8,300 | 8,400 | 296 | 296 | 300 |
| 400 | 500 | 16 | 16 | 16 | 4,400 | 4,500 | 158 | 158 | 158 | 8,400 | 8,500 | 299 | 299 | 304 |
| 500 | 600 | 19 | 19 | 19 | 4,500 | 4,600 | 161 | 161 | 161 | 8,500 | 8,600 | 303 | 303 | 309 |
| 600 | 700 | 23 | 23 | 23 | 4,600 | 4,700 | 165 | 165 | 165 | 8,600 | 8,700 | 306 | 306 | 314 |
| 700 | 800 | 27 | 27 | 27 | 4,700 | 4,800 | 168 | 168 | 168 | 8,700 | 8,800 | 310 | 310 | 318 |
| 800 | 900 | 30 | 30 | 30 | 4,800 | 4,900 | 172 | 172 | 172 | 8,800 | 8,900 | 313 | 313 | 323 |
| 900 | 1,000 | 34 | 34 | 34 | 4,900 | 5,000 | 175 | 175 | 175 | 8,900 | 9,000 | 317 | 317 | 328 |
| **1,000** | | | | | **5,000** | | | | | **9,000** | | | | |
| 1,000 | 1,100 | 37 | 37 | 37 | 5,000 | 5,100 | 179 | 179 | 179 | 9,000 | 9,100 | 320 | 320 | 332 |
| 1,100 | 1,200 | 41 | 41 | 41 | 5,100 | 5,200 | 182 | 182 | 182 | 9,100 | 9,200 | 324 | 324 | 337 |
| 1,200 | 1,300 | 44 | 44 | 44 | 5,200 | 5,300 | 186 | 186 | 186 | 9,200 | 9,300 | 327 | 327 | 342 |
| 1,300 | 1,400 | 48 | 48 | 48 | 5,300 | 5,400 | 189 | 189 | 189 | 9,300 | 9,400 | 331 | 331 | 346 |
| 1,400 | 1,500 | 51 | 51 | 51 | 5,400 | 5,500 | 193 | 193 | 193 | 9,400 | 9,500 | 335 | 335 | 351 |
| 1,500 | 1,600 | 55 | 55 | 55 | 5,500 | 5,600 | 196 | 196 | 196 | 9,500 | 9,600 | 338 | 338 | 355 |
| 1,600 | 1,700 | 58 | 58 | 58 | 5,600 | 5,700 | 200 | 200 | 200 | 9,600 | 9,700 | 342 | 342 | 360 |
| 1,700 | 1,800 | 62 | 62 | 62 | 5,700 | 5,800 | 204 | 204 | 204 | 9,700 | 9,800 | 345 | 345 | 365 |
| 1,800 | 1,900 | 65 | 65 | 65 | 5,800 | 5,900 | 207 | 207 | 207 | 9,800 | 9,900 | 349 | 349 | 369 |
| 1,900 | 2,000 | 69 | 69 | 69 | 5,900 | 6,000 | 211 | 211 | 211 | 9,900 | 10,000 | 352 | 352 | 374 |
| **2,000** | | | | | **6,000** | | | | | **10,000** | | | | |
| 2,000 | 2,100 | 73 | 73 | 73 | 6,000 | 6,100 | 214 | 214 | 214 | 10,000 | 10,100 | 356 | 356 | 379 |
| 2,100 | 2,200 | 76 | 76 | 76 | 6,100 | 6,200 | 218 | 218 | 218 | 10,100 | 10,200 | 359 | 359 | 383 |
| 2,200 | 2,300 | 80 | 80 | 80 | 6,200 | 6,300 | 221 | 221 | 221 | 10,200 | 10,300 | 363 | 363 | 388 |
| 2,300 | 2,400 | 83 | 83 | 83 | 6,300 | 6,400 | 225 | 225 | 225 | 10,300 | 10,400 | 366 | 366 | 393 |
| 2,400 | 2,500 | 87 | 87 | 87 | 6,400 | 6,500 | 228 | 228 | 228 | 10,400 | 10,500 | 370 | 370 | 397 |
| 2,500 | 2,600 | 90 | 90 | 90 | 6,500 | 6,600 | 232 | 232 | 232 | 10,500 | 10,600 | 373 | 373 | 402 |
| 2,600 | 2,700 | 94 | 94 | 94 | 6,600 | 6,700 | 235 | 235 | 235 | 10,600 | 10,700 | 377 | 377 | 407 |
| 2,700 | 2,800 | 97 | 97 | 97 | 6,700 | 6,800 | 239 | 239 | 239 | 10,700 | 10,800 | 381 | 381 | 411 |
| 2,800 | 2,900 | 101 | 101 | 101 | 6,800 | 6,900 | 242 | 242 | 242 | 10,800 | 10,900 | 384 | 384 | 416 |
| 2,900 | 3,000 | 104 | 104 | 104 | 6,900 | 7,000 | 246 | 246 | 246 | 10,900 | 11,000 | 388 | 388 | 421 |

*Continued on next page*

| If line 9 (Taxable income) is – | | And you are – | | | If line 9 (Taxable income) is – | | And you are – | | | If line 9 (Taxable income) is – | | And you are – | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | Single *or* Head of a household | Married filing jointly | Married filing separately | At least | But less than | Single *or* Head of a household | Married filing jointly | Married filing separately | At least | But less than | Single *or* Head of a household | Married filing jointly | Married filing separately |
| | | Your tax is – | | | | | Your tax is – | | | | | Your tax is – | | |
| **11,000** | | | | | **17,000** | | | | | **23,000** | | | | |
| **11,000** | **11,100** | 391 | 391 | 425 | **17,000** | **17,100** | 660 | 616 | 722 | **23,000** | **23,100** | 939 | 895 | 1,098 |
| **11,100** | **11,200** | 395 | 395 | 430 | **17,100** | **17,200** | 665 | 620 | 728 | **23,100** | **23,200** | 944 | 899 | 1,104 |
| **11,200** | **11,300** | 398 | 398 | 435 | **17,200** | **17,300** | 669 | 625 | 734 | **23,200** | **23,300** | 948 | 904 | 1,111 |
| **11,300** | **11,400** | 402 | 402 | 439 | **17,300** | **17,400** | 674 | 630 | 741 | **23,300** | **23,400** | 953 | 909 | 1,117 |
| **11,400** | **11,500** | 405 | 405 | 444 | **17,400** | **17,500** | 679 | 634 | 747 | **23,400** | **23,500** | 958 | 913 | 1,123 |
| **11,500** | **11,600** | 409 | 409 | 448 | **17,500** | **17,600** | 683 | 639 | 753 | **23,500** | **23,600** | 962 | 918 | 1,129 |
| **11,600** | **11,700** | 412 | 412 | 453 | **17,600** | **17,700** | 688 | 644 | 760 | **23,600** | **23,700** | 967 | 923 | 1,136 |
| **11,700** | **11,800** | 416 | 416 | 458 | **17,700** | **17,800** | 693 | 648 | 766 | **23,700** | **23,800** | 972 | 927 | 1,142 |
| **11,800** | **11,900** | 419 | 419 | 462 | **17,800** | **17,900** | 697 | 653 | 772 | **23,800** | **23,900** | 976 | 932 | 1,148 |
| **11,900** | **12,000** | 423 | 423 | 467 | **17,900** | **18,000** | 702 | 658 | 778 | **23,900** | **24,000** | 981 | 937 | 1,155 |
| **12,000** | | | | | **18,000** | | | | | **24,000** | | | | |
| **12,000** | **12,100** | 427 | 427 | 472 | **18,000** | **18,100** | 706 | 662 | 785 | **24,000** | **24,100** | 987 | 941 | 1,161 |
| **12,100** | **12,200** | 432 | 430 | 476 | **18,100** | **18,200** | 711 | 667 | 791 | **24,100** | **24,200** | 994 | 946 | 1,167 |
| **12,200** | **12,300** | 437 | 434 | 481 | **18,200** | **18,300** | 716 | 671 | 797 | **24,200** | **24,300** | 1,000 | 950 | 1,173 |
| **12,300** | **12,400** | 441 | 437 | 486 | **18,300** | **18,400** | 720 | 676 | 803 | **24,300** | **24,400** | 1,006 | 955 | 1,180 |
| **12,400** | **12,500** | 446 | 441 | 490 | **18,400** | **18,500** | 725 | 681 | 810 | **24,400** | **24,500** | 1,012 | 960 | 1,186 |
| **12,500** | **12,600** | 451 | 444 | 495 | **18,500** | **18,600** | 730 | 685 | 816 | **24,500** | **24,600** | 1,019 | 964 | 1,192 |
| **12,600** | **12,700** | 455 | 448 | 500 | **18,600** | **18,700** | 734 | 690 | 822 | **24,600** | **24,700** | 1,025 | 969 | 1,198 |
| **12,700** | **12,800** | 460 | 451 | 504 | **18,700** | **18,800** | 739 | 695 | 828 | **24,700** | **24,800** | 1,031 | 974 | 1,205 |
| **12,800** | **12,900** | 465 | 455 | 509 | **18,800** | **18,900** | 744 | 699 | 835 | **24,800** | **24,900** | 1,038 | 978 | 1,211 |
| **12,900** | **13,000** | 469 | 458 | 514 | **18,900** | **19,000** | 748 | 704 | 841 | **24,900** | **25,000** | 1,044 | 983 | 1,217 |
| **13,000** | | | | | **19,000** | | | | | **25,000** | | | | |
| **13,000** | **13,100** | 474 | 462 | 518 | **19,000** | **19,100** | 753 | 709 | 847 | **25,000** | **25,100** | 1,050 | 988 | 1,224 |
| **13,100** | **13,200** | 479 | 466 | 523 | **19,100** | **19,200** | 758 | 713 | 854 | **25,100** | **25,200** | 1,056 | 992 | 1,230 |
| **13,200** | **13,300** | 483 | 469 | 528 | **19,200** | **19,300** | 762 | 718 | 860 | **25,200** | **25,300** | 1,063 | 997 | 1,236 |
| **13,300** | **13,400** | 488 | 473 | 532 | **19,300** | **19,400** | 767 | 723 | 866 | **25,300** | **25,400** | 1,069 | 1,002 | 1,242 |
| **13,400** | **13,500** | 493 | 476 | 537 | **19,400** | **19,500** | 772 | 727 | 872 | **25,400** | **25,500** | 1,075 | 1,006 | 1,249 |
| **13,500** | **13,600** | 497 | 480 | 541 | **19,500** | **19,600** | 776 | 732 | 879 | **25,500** | **25,600** | 1,081 | 1,011 | 1,255 |
| **13,600** | **13,700** | 502 | 483 | 546 | **19,600** | **19,700** | 781 | 737 | 885 | **25,600** | **25,700** | 1,088 | 1,016 | 1,261 |
| **13,700** | **13,800** | 507 | 487 | 551 | **19,700** | **19,800** | 786 | 741 | 891 | **25,700** | **25,800** | 1,094 | 1,020 | 1,267 |
| **13,800** | **13,900** | 511 | 490 | 555 | **19,800** | **19,900** | 790 | 746 | 897 | **25,800** | **25,900** | 1,100 | 1,025 | 1,274 |
| **13,900** | **14,000** | 516 | 494 | 560 | **19,900** | **20,000** | 795 | 751 | 904 | **25,900** | **26,000** | 1,107 | 1,030 | 1,280 |
| **14,000** | | | | | **20,000** | | | | | **26,000** | | | | |
| **14,000** | **14,100** | 520 | 497 | 565 | **20,000** | **20,100** | 799 | 755 | 910 | **26,000** | **26,100** | 1,113 | 1,034 | 1,286 |
| **14,100** | **14,200** | 525 | 501 | 569 | **20,100** | **20,200** | 804 | 760 | 916 | **26,100** | **26,200** | 1,119 | 1,039 | 1,292 |
| **14,200** | **14,300** | 530 | 504 | 574 | **20,200** | **20,300** | 809 | 764 | 923 | **26,200** | **26,300** | 1,125 | 1,043 | 1,299 |
| **14,300** | **14,400** | 534 | 508 | 579 | **20,300** | **20,400** | 813 | 769 | 929 | **26,300** | **26,400** | 1,132 | 1,048 | 1,305 |
| **14,400** | **14,500** | 539 | 512 | 583 | **20,400** | **20,500** | 818 | 774 | 935 | **26,400** | **26,500** | 1,138 | 1,053 | 1,311 |
| **14,500** | **14,600** | 544 | 515 | 588 | **20,500** | **20,600** | 823 | 778 | 941 | **26,500** | **26,600** | 1,144 | 1,057 | 1,318 |
| **14,600** | **14,700** | 548 | 519 | 593 | **20,600** | **20,700** | 827 | 783 | 948 | **26,600** | **26,700** | 1,150 | 1,062 | 1,324 |
| **14,700** | **14,800** | 553 | 522 | 597 | **20,700** | **20,800** | 832 | 788 | 954 | **26,700** | **26,800** | 1,157 | 1,067 | 1,330 |
| **14,800** | **14,900** | 558 | 526 | 602 | **20,800** | **20,900** | 837 | 792 | 960 | **26,800** | **26,900** | 1,163 | 1,071 | 1,336 |
| **14,900** | **15,000** | 562 | 529 | 607 | **20,900** | **21,000** | 841 | 797 | 966 | **26,900** | **27,000** | 1,169 | 1,076 | 1,343 |
| **15,000** | | | | | **21,000** | | | | | **27,000** | | | | |
| **15,000** | **15,100** | 567 | 533 | 611 | **21,000** | **21,100** | 846 | 802 | 973 | **27,000** | **27,100** | 1,176 | 1,081 | 1,349 |
| **15,100** | **15,200** | 572 | 536 | 616 | **21,100** | **21,200** | 851 | 806 | 979 | **27,100** | **27,200** | 1,182 | 1,085 | 1,355 |
| **15,200** | **15,300** | 576 | 540 | 621 | **21,200** | **21,300** | 855 | 811 | 985 | **27,200** | **27,300** | 1,188 | 1,090 | 1,361 |
| **15,300** | **15,400** | 581 | 543 | 625 | **21,300** | **21,400** | 860 | 816 | 992 | **27,300** | **27,400** | 1,194 | 1,095 | 1,368 |
| **15,400** | **15,500** | 586 | 547 | 630 | **21,400** | **21,500** | 865 | 820 | 998 | **27,400** | **27,500** | 1,201 | 1,099 | 1,374 |
| **15,500** | **15,600** | 590 | 550 | 634 | **21,500** | **21,600** | 869 | 825 | 1,004 | **27,500** | **27,600** | 1,207 | 1,104 | 1,380 |
| **15,600** | **15,700** | 595 | 554 | 639 | **21,600** | **21,700** | 874 | 830 | 1,010 | **27,600** | **27,700** | 1,213 | 1,109 | 1,387 |
| **15,700** | **15,800** | 600 | 558 | 644 | **21,700** | **21,800** | 879 | 834 | 1,017 | **27,700** | **27,800** | 1,219 | 1,113 | 1,393 |
| **15,800** | **15,900** | 604 | 561 | 648 | **21,800** | **21,900** | 883 | 839 | 1,023 | **27,800** | **27,900** | 1,226 | 1,118 | 1,399 |
| **15,900** | **16,000** | 609 | 565 | 653 | **21,900** | **22,000** | 888 | 844 | 1,029 | **27,900** | **28,000** | 1,232 | 1,123 | 1,405 |
| **16,000** | | | | | **22,000** | | | | | **28,000** | | | | |
| **16,000** | **16,100** | 613 | 569 | 659 | **22,000** | **22,100** | 892 | 848 | 1,035 | **28,000** | **28,100** | 1,238 | 1,127 | 1,412 |
| **16,100** | **16,200** | 618 | 574 | 665 | **22,100** | **22,200** | 897 | 853 | 1,042 | **28,100** | **28,200** | 1,244 | 1,132 | 1,418 |
| **16,200** | **16,300** | 623 | 578 | 672 | **22,200** | **22,300** | 902 | 857 | 1,048 | **28,200** | **28,300** | 1,251 | 1,136 | 1,424 |
| **16,300** | **16,400** | 627 | 583 | 678 | **22,300** | **22,400** | 906 | 862 | 1,054 | **28,300** | **28,400** | 1,257 | 1,141 | 1,430 |
| **16,400** | **16,500** | 632 | 588 | 684 | **22,400** | **22,500** | 911 | 867 | 1,060 | **28,400** | **28,500** | 1,263 | 1,146 | 1,437 |
| **16,500** | **16,600** | 637 | 592 | 691 | **22,500** | **22,600** | 916 | 871 | 1,067 | **28,500** | **28,600** | 1,270 | 1,150 | 1,443 |
| **16,600** | **16,700** | 641 | 597 | 697 | **22,600** | **22,700** | 920 | 876 | 1,073 | **28,600** | **28,700** | 1,276 | 1,155 | 1,449 |
| **16,700** | **16,800** | 646 | 602 | 703 | **22,700** | **22,800** | 925 | 881 | 1,079 | **28,700** | **28,800** | 1,282 | 1,160 | 1,455 |
| **16,800** | **16,900** | 651 | 606 | 709 | **22,800** | **22,900** | 930 | 885 | 1,086 | **28,800** | **28,900** | 1,288 | 1,164 | 1,462 |
| **16,900** | **17,000** | 655 | 611 | 716 | **22,900** | **23,000** | 934 | 890 | 1,092 | **28,900** | **29,000** | 1,295 | 1,169 | 1,468 |

*Continued on next page*

| If line 9 (Taxable income) is – | | And you are – | | | If line 9 (Taxable income) is – | | And you are – | | | If line 9 (Taxable income) is – | | And you are – | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | Single **or** Head of a household | Married filing jointly | Married filing separately | At least | But less than | Single **or** Head of a household | Married filing jointly | Married filing separately | At least | But less than | Single **or** Head of a household | Married filing jointly | Married filing separately |
| | | Your tax is – | | | | | Your tax is – | | | | | Your tax is – | | |
| **29,000** | | | | | **35,000** | | | | | **41,000** | | | | |
| **29,000** | **29,100** | 1,301 | 1,174 | 1,474 | **35,000** | **35,100** | 1,677 | 1,504 | 1,851 | **41,000** | **41,100** | 2,053 | 1,880 | 2,227 |
| **29,100** | **29,200** | 1,307 | 1,178 | 1,481 | **35,100** | **35,200** | 1,683 | 1,510 | 1,857 | **41,100** | **41,200** | 2,060 | 1,886 | 2,233 |
| **29,200** | **29,300** | 1,313 | 1,183 | 1,487 | **35,200** | **35,300** | 1,690 | 1,516 | 1,863 | **41,200** | **41,300** | 2,066 | 1,892 | 2,239 |
| **29,300** | **29,400** | 1,320 | 1,188 | 1,493 | **35,300** | **35,400** | 1,696 | 1,522 | 1,869 | **41,300** | **41,400** | 2,072 | 1,899 | 2,246 |
| **29,400** | **29,500** | 1,326 | 1,192 | 1,499 | **35,400** | **35,500** | 1,702 | 1,529 | 1,876 | **41,400** | **41,500** | 2,078 | 1,905 | 2,252 |
| **29,500** | **29,600** | 1,332 | 1,197 | 1,506 | **35,500** | **35,600** | 1,708 | 1,535 | 1,882 | **41,500** | **41,600** | 2,085 | 1,911 | 2,258 |
| **29,600** | **29,700** | 1,339 | 1,202 | 1,512 | **35,600** | **35,700** | 1,715 | 1,541 | 1,888 | **41,600** | **41,700** | 2,091 | 1,917 | 2,264 |
| **29,700** | **29,800** | 1,345 | 1,206 | 1,518 | **35,700** | **35,800** | 1,721 | 1,547 | 1,894 | **41,700** | **41,800** | 2,097 | 1,924 | 2,271 |
| **29,800** | **29,900** | 1,351 | 1,211 | 1,524 | **35,800** | **35,900** | 1,727 | 1,554 | 1,901 | **41,800** | **41,900** | 2,103 | 1,930 | 2,277 |
| **29,900** | **30,000** | 1,357 | 1,216 | 1,531 | **35,900** | **36,000** | 1,734 | 1,560 | 1,907 | **41,900** | **42,000** | 2,110 | 1,936 | 2,283 |
| **30,000** | | | | | **36,000** | | | | | **42,000** | | | | |
| **30,000** | **30,100** | 1,364 | 1,220 | 1,537 | **36,000** | **36,100** | 1,740 | 1,566 | 1,913 | **42,000** | **42,100** | 2,116 | 1,942 | 2,289 |
| **30,100** | **30,200** | 1,370 | 1,225 | 1,543 | **36,100** | **36,200** | 1,746 | 1,573 | 1,919 | **42,100** | **42,200** | 2,122 | 1,949 | 2,296 |
| **30,200** | **30,300** | 1,376 | 1,229 | 1,550 | **36,200** | **36,300** | 1,752 | 1,579 | 1,926 | **42,200** | **42,300** | 2,129 | 1,955 | 2,302 |
| **30,300** | **30,400** | 1,382 | 1,234 | 1,556 | **36,300** | **36,400** | 1,759 | 1,585 | 1,932 | **42,300** | **42,400** | 2,135 | 1,961 | 2,308 |
| **30,400** | **30,500** | 1,389 | 1,239 | 1,562 | **36,400** | **36,500** | 1,765 | 1,591 | 1,938 | **42,400** | **42,500** | 2,141 | 1,968 | 2,314 |
| **30,500** | **30,600** | 1,395 | 1,243 | 1,568 | **36,500** | **36,600** | 1,771 | 1,598 | 1,945 | **42,500** | **42,600** | 2,147 | 1,974 | 2,321 |
| **30,600** | **30,700** | 1,401 | 1,248 | 1,575 | **36,600** | **36,700** | 1,777 | 1,604 | 1,951 | **42,600** | **42,700** | 2,154 | 1,980 | 2,327 |
| **30,700** | **30,800** | 1,407 | 1,253 | 1,581 | **36,700** | **36,800** | 1,784 | 1,610 | 1,957 | **42,700** | **42,800** | 2,160 | 1,986 | 2,333 |
| **30,800** | **30,900** | 1,414 | 1,257 | 1,587 | **36,800** | **36,900** | 1,790 | 1,616 | 1,963 | **42,800** | **42,900** | 2,166 | 1,993 | 2,340 |
| **30,900** | **31,000** | 1,420 | 1,262 | 1,593 | **36,900** | **37,000** | 1,796 | 1,623 | 1,970 | **42,900** | **43,000** | 2,172 | 1,999 | 2,346 |
| **31,000** | | | | | **37,000** | | | | | **43,000** | | | | |
| **31,000** | **31,100** | 1,426 | 1,267 | 1,600 | **37,000** | **37,100** | 1,803 | 1,629 | 1,976 | **43,000** | **43,100** | 2,179 | 2,005 | 2,352 |
| **31,100** | **31,200** | 1,433 | 1,271 | 1,606 | **37,100** | **37,200** | 1,809 | 1,635 | 1,982 | **43,100** | **43,200** | 2,185 | 2,011 | 2,358 |
| **31,200** | **31,300** | 1,439 | 1,276 | 1,612 | **37,200** | **37,300** | 1,815 | 1,641 | 1,988 | **43,200** | **43,300** | 2,191 | 2,018 | 2,365 |
| **31,300** | **31,400** | 1,445 | 1,281 | 1,619 | **37,300** | **37,400** | 1,821 | 1,648 | 1,995 | **43,300** | **43,400** | 2,198 | 2,024 | 2,371 |
| **31,400** | **31,500** | 1,451 | 1,285 | 1,625 | **37,400** | **37,500** | 1,828 | 1,654 | 2,001 | **43,400** | **43,500** | 2,204 | 2,030 | 2,377 |
| **31,500** | **31,600** | 1,458 | 1,290 | 1,631 | **37,500** | **37,600** | 1,834 | 1,660 | 2,007 | **43,500** | **43,600** | 2,210 | 2,036 | 2,383 |
| **31,600** | **31,700** | 1,464 | 1,295 | 1,637 | **37,600** | **37,700** | 1,840 | 1,667 | 2,014 | **43,600** | **43,700** | 2,216 | 2,043 | 2,390 |
| **31,700** | **31,800** | 1,470 | 1,299 | 1,644 | **37,700** | **37,800** | 1,846 | 1,673 | 2,020 | **43,700** | **43,800** | 2,223 | 2,049 | 2,396 |
| **31,800** | **31,900** | 1,476 | 1,304 | 1,650 | **37,800** | **37,900** | 1,853 | 1,679 | 2,026 | **43,800** | **43,900** | 2,229 | 2,055 | 2,402 |
| **31,900** | **32,000** | 1,483 | 1,309 | 1,656 | **37,900** | **38,000** | 1,859 | 1,685 | 2,032 | **43,900** | **44,000** | 2,235 | 2,062 | 2,409 |
| **32,000** | | | | | **38,000** | | | | | **44,000** | | | | |
| **32,000** | **32,100** | 1,489 | 1,315 | 1,662 | **38,000** | **38,100** | 1,865 | 1,692 | 2,039 | **44,000** | **44,100** | 2,241 | 2,068 | 2,415 |
| **32,100** | **32,200** | 1,495 | 1,322 | 1,669 | **38,100** | **38,200** | 1,871 | 1,698 | 2,045 | **44,100** | **44,200** | 2,248 | 2,074 | 2,421 |
| **32,200** | **32,300** | 1,502 | 1,328 | 1,675 | **38,200** | **38,300** | 1,878 | 1,704 | 2,051 | **44,200** | **44,300** | 2,254 | 2,080 | 2,427 |
| **32,300** | **32,400** | 1,508 | 1,334 | 1,681 | **38,300** | **38,400** | 1,884 | 1,710 | 2,057 | **44,300** | **44,400** | 2,260 | 2,087 | 2,434 |
| **32,400** | **32,500** | 1,514 | 1,341 | 1,687 | **38,400** | **38,500** | 1,890 | 1,717 | 2,064 | **44,400** | **44,500** | 2,266 | 2,093 | 2,440 |
| **32,500** | **32,600** | 1,520 | 1,347 | 1,694 | **38,500** | **38,600** | 1,897 | 1,723 | 2,070 | **44,500** | **44,600** | 2,273 | 2,099 | 2,446 |
| **32,600** | **32,700** | 1,527 | 1,353 | 1,700 | **38,600** | **38,700** | 1,903 | 1,729 | 2,076 | **44,600** | **44,700** | 2,279 | 2,105 | 2,452 |
| **32,700** | **32,800** | 1,533 | 1,359 | 1,706 | **38,700** | **38,800** | 1,909 | 1,736 | 2,082 | **44,700** | **44,800** | 2,285 | 2,112 | 2,459 |
| **32,800** | **32,900** | 1,539 | 1,366 | 1,713 | **38,800** | **38,900** | 1,915 | 1,742 | 2,089 | **44,800** | **44,900** | 2,292 | 2,118 | 2,465 |
| **32,900** | **33,000** | 1,545 | 1,372 | 1,719 | **38,900** | **39,000** | 1,922 | 1,748 | 2,095 | **44,900** | **45,000** | 2,298 | 2,124 | 2,471 |
| **33,000** | | | | | **39,000** | | | | | **45,000** | | | | |
| **33,000** | **33,100** | 1,552 | 1,378 | 1,725 | **39,000** | **39,100** | 1,928 | 1,754 | 2,101 | **45,000** | **45,100** | 2,304 | 2,131 | 2,478 |
| **33,100** | **33,200** | 1,558 | 1,384 | 1,731 | **39,100** | **39,200** | 1,934 | 1,761 | 2,108 | **45,100** | **45,200** | 2,310 | 2,137 | 2,484 |
| **33,200** | **33,300** | 1,564 | 1,391 | 1,738 | **39,200** | **39,300** | 1,940 | 1,767 | 2,114 | **45,200** | **45,300** | 2,317 | 2,143 | 2,490 |
| **33,300** | **33,400** | 1,571 | 1,397 | 1,744 | **39,300** | **39,400** | 1,947 | 1,773 | 2,120 | **45,300** | **45,400** | 2,323 | 2,149 | 2,496 |
| **33,400** | **33,500** | 1,577 | 1,403 | 1,750 | **39,400** | **39,500** | 1,953 | 1,779 | 2,126 | **45,400** | **45,500** | 2,329 | 2,156 | 2,503 |
| **33,500** | **33,600** | 1,583 | 1,409 | 1,756 | **39,500** | **39,600** | 1,959 | 1,786 | 2,133 | **45,500** | **45,600** | 2,335 | 2,162 | 2,509 |
| **33,600** | **33,700** | 1,589 | 1,416 | 1,763 | **39,600** | **39,700** | 1,966 | 1,792 | 2,139 | **45,600** | **45,700** | 2,342 | 2,168 | 2,515 |
| **33,700** | **33,800** | 1,596 | 1,422 | 1,769 | **39,700** | **39,800** | 1,972 | 1,798 | 2,145 | **45,700** | **45,800** | 2,348 | 2,174 | 2,521 |
| **33,800** | **33,900** | 1,602 | 1,428 | 1,775 | **39,800** | **39,900** | 1,978 | 1,804 | 2,151 | **45,800** | **45,900** | 2,354 | 2,181 | 2,528 |
| **33,900** | **34,000** | 1,608 | 1,435 | 1,782 | **39,900** | **40,000** | 1,984 | 1,811 | 2,158 | **45,900** | **46,000** | 2,361 | 2,187 | 2,534 |
| **34,000** | | | | | **40,000** | | | | | **46,000** | | | | |
| **34,000** | **34,100** | 1,614 | 1,441 | 1,788 | **40,000** | **40,100** | 1,991 | 1,817 | 2,164 | **46,000** | **46,100** | 2,367 | 2,193 | 2,540 |
| **34,100** | **34,200** | 1,621 | 1,447 | 1,794 | **40,100** | **40,200** | 1,997 | 1,823 | 2,170 | **46,100** | **46,200** | 2,373 | 2,200 | 2,546 |
| **34,200** | **34,300** | 1,627 | 1,453 | 1,800 | **40,200** | **40,300** | 2,003 | 1,830 | 2,177 | **46,200** | **46,300** | 2,379 | 2,206 | 2,553 |
| **34,300** | **34,400** | 1,633 | 1,460 | 1,807 | **40,300** | **40,400** | 2,009 | 1,836 | 2,183 | **46,300** | **46,400** | 2,386 | 2,212 | 2,559 |
| **34,400** | **34,500** | 1,639 | 1,466 | 1,813 | **40,400** | **40,500** | 2,016 | 1,842 | 2,189 | **46,400** | **46,500** | 2,392 | 2,218 | 2,565 |
| **34,500** | **34,600** | 1,646 | 1,472 | 1,819 | **40,500** | **40,600** | 2,022 | 1,848 | 2,195 | **46,500** | **46,600** | 2,398 | 2,225 | 2,572 |
| **34,600** | **34,700** | 1,652 | 1,478 | 1,825 | **40,600** | **40,700** | 2,028 | 1,855 | 2,202 | **46,600** | **46,700** | 2,404 | 2,231 | 2,578 |
| **34,700** | **34,800** | 1,658 | 1,485 | 1,832 | **40,700** | **40,800** | 2,034 | 1,861 | 2,208 | **46,700** | **46,800** | 2,411 | 2,237 | 2,584 |
| **34,800** | **34,900** | 1,665 | 1,491 | 1,838 | **40,800** | **40,900** | 2,041 | 1,867 | 2,214 | **46,800** | **46,900** | 2,417 | 2,243 | 2,590 |
| **34,900** | **35,000** | 1,671 | 1,497 | 1,844 | **40,900** | **41,000** | 2,047 | 1,873 | 2,220 | **46,900** | **47,000** | 2,423 | 2,250 | 2,597 |

*Continued on next page*

| If line 9 (Taxable income) is – | | And you are – | | | If line 9 (Taxable income) is – | | And you are – | | | If line 9 (Taxable income) is – | | And you are – | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | Single *or* Head of a household | Married filing jointly | Married filing separately | At least | But less than | Single *or* Head of a household | Married filing jointly | Married filing separately | At least | But less than | Single *or* Head of a household | Married filing jointly | Married filing separately |
| | | Your tax is – | | | | | Your tax is – | | | | | Your tax is – | | |
| **47,000** | | | | | **53,000** | | | | | **59,000** | | | | |
| **47,000** | **47,100** | 2,430 | 2,256 | 2,603 | **53,000** | **53,100** | 2,806 | 2,632 | 2,979 | **59,000** | **59,100** | 3,182 | 3,008 | 3,355 |
| **47,100** | **47,200** | 2,436 | 2,262 | 2,609 | **53,100** | **53,200** | 2,812 | 2,638 | 2,985 | **59,100** | **59,200** | 3,188 | 3,015 | 3,362 |
| **47,200** | **47,300** | 2,442 | 2,268 | 2,615 | **53,200** | **53,300** | 2,818 | 2,645 | 2,992 | **59,200** | **59,300** | 3,194 | 3,021 | 3,368 |
| **47,300** | **47,400** | 2,448 | 2,275 | 2,622 | **53,300** | **53,400** | 2,825 | 2,651 | 2,998 | **59,300** | **59,400** | 3,201 | 3,027 | 3,374 |
| **47,400** | **47,500** | 2,455 | 2,281 | 2,628 | **53,400** | **53,500** | 2,831 | 2,657 | 3,004 | **59,400** | **59,500** | 3,207 | 3,033 | 3,380 |
| **47,500** | **47,600** | 2,461 | 2,287 | 2,634 | **53,500** | **53,600** | 2,837 | 2,663 | 3,010 | **59,500** | **59,600** | 3,213 | 3,040 | 3,387 |
| **47,600** | **47,700** | 2,467 | 2,294 | 2,641 | **53,600** | **53,700** | 2,843 | 2,670 | 3,017 | **59,600** | **59,700** | 3,220 | 3,046 | 3,393 |
| **47,700** | **47,800** | 2,473 | 2,300 | 2,647 | **53,700** | **53,800** | 2,850 | 2,676 | 3,023 | **59,700** | **59,800** | 3,226 | 3,052 | 3,399 |
| **47,800** | **47,900** | 2,480 | 2,306 | 2,653 | **53,800** | **53,900** | 2,856 | 2,682 | 3,029 | **59,800** | **59,900** | 3,232 | 3,058 | 3,405 |
| **47,900** | **48,000** | 2,486 | 2,312 | 2,659 | **53,900** | **54,000** | 2,862 | 2,689 | 3,036 | **59,900** | **60,000** | 3,238 | 3,065 | 3,412 |
| **48,000** | | | | | **54,000** | | | | | **60,000** | | | | |
| **48,000** | **48,100** | 2,492 | 2,319 | 2,666 | **54,000** | **54,100** | 2,868 | 2,695 | 3,042 | **60,000** | **60,100** | 3,245 | 3,071 | 3,418 |
| **48,100** | **48,200** | 2,498 | 2,325 | 2,672 | **54,100** | **54,200** | 2,875 | 2,701 | 3,048 | **60,100** | **60,200** | 3,251 | 3,077 | 3,424 |
| **48,200** | **48,300** | 2,505 | 2,331 | 2,678 | **54,200** | **54,300** | 2,881 | 2,707 | 3,054 | **60,200** | **60,300** | 3,257 | 3,084 | 3,431 |
| **48,300** | **48,400** | 2,511 | 2,337 | 2,684 | **54,300** | **54,400** | 2,887 | 2,714 | 3,061 | **60,300** | **60,400** | 3,263 | 3,090 | 3,437 |
| **48,400** | **48,500** | 2,517 | 2,344 | 2,691 | **54,400** | **54,500** | 2,893 | 2,720 | 3,067 | **60,400** | **60,500** | 3,270 | 3,096 | 3,443 |
| **48,500** | **48,600** | 2,524 | 2,350 | 2,697 | **54,500** | **54,600** | 2,900 | 2,726 | 3,073 | **60,500** | **60,600** | 3,276 | 3,102 | 3,449 |
| **48,600** | **48,700** | 2,530 | 2,356 | 2,703 | **54,600** | **54,700** | 2,906 | 2,732 | 3,079 | **60,600** | **60,700** | 3,282 | 3,109 | 3,456 |
| **48,700** | **48,800** | 2,536 | 2,363 | 2,709 | **54,700** | **54,800** | 2,912 | 2,739 | 3,086 | **60,700** | **60,800** | 3,288 | 3,115 | 3,462 |
| **48,800** | **48,900** | 2,542 | 2,369 | 2,716 | **54,800** | **54,900** | 2,919 | 2,745 | 3,092 | **60,800** | **60,900** | 3,295 | 3,121 | 3,468 |
| **48,900** | **49,000** | 2,549 | 2,375 | 2,722 | **54,900** | **55,000** | 2,925 | 2,751 | 3,098 | **60,900** | **61,000** | 3,301 | 3,127 | 3,474 |
| **49,000** | | | | | **55,000** | | | | | **61,000** | | | | |
| **49,000** | **49,100** | 2,555 | 2,381 | 2,728 | **55,000** | **55,100** | 2,931 | 2,758 | 3,105 | **61,000** | **61,100** | 3,307 | 3,134 | 3,481 |
| **49,100** | **49,200** | 2,561 | 2,388 | 2,735 | **55,100** | **55,200** | 2,937 | 2,764 | 3,111 | **61,100** | **61,200** | 3,314 | 3,140 | 3,487 |
| **49,200** | **49,300** | 2,567 | 2,394 | 2,741 | **55,200** | **55,300** | 2,944 | 2,770 | 3,117 | **61,200** | **61,300** | 3,320 | 3,146 | 3,493 |
| **49,300** | **49,400** | 2,574 | 2,400 | 2,747 | **55,300** | **55,400** | 2,950 | 2,776 | 3,123 | **61,300** | **61,400** | 3,326 | 3,153 | 3,500 |
| **49,400** | **49,500** | 2,580 | 2,406 | 2,753 | **55,400** | **55,500** | 2,956 | 2,783 | 3,130 | **61,400** | **61,500** | 3,332 | 3,159 | 3,506 |
| **49,500** | **49,600** | 2,586 | 2,413 | 2,760 | **55,500** | **55,600** | 2,962 | 2,789 | 3,136 | **61,500** | **61,600** | 3,339 | 3,165 | 3,512 |
| **49,600** | **49,700** | 2,593 | 2,419 | 2,766 | **55,600** | **55,700** | 2,969 | 2,795 | 3,142 | **61,600** | **61,700** | 3,345 | 3,171 | 3,518 |
| **49,700** | **49,800** | 2,599 | 2,425 | 2,772 | **55,700** | **55,800** | 2,975 | 2,801 | 3,148 | **61,700** | **61,800** | 3,351 | 3,178 | 3,525 |
| **49,800** | **49,900** | 2,605 | 2,431 | 2,778 | **55,800** | **55,900** | 2,981 | 2,808 | 3,155 | **61,800** | **61,900** | 3,357 | 3,184 | 3,531 |
| **49,900** | **50,000** | 2,611 | 2,438 | 2,785 | **55,900** | **56,000** | 2,988 | 2,814 | 3,161 | **61,900** | **62,000** | 3,364 | 3,190 | 3,537 |
| **50,000** | | | | | **56,000** | | | | | **62,000** | | | | |
| **50,000** | **50,100** | 2,618 | 2,444 | 2,791 | **56,000** | **56,100** | 2,994 | 2,820 | 3,167 | **62,000** | **62,100** | 3,370 | 3,196 | 3,543 |
| **50,100** | **50,200** | 2,624 | 2,450 | 2,797 | **56,100** | **56,200** | 3,000 | 2,827 | 3,173 | **62,100** | **62,200** | 3,376 | 3,203 | 3,550 |
| **50,200** | **50,300** | 2,630 | 2,457 | 2,804 | **56,200** | **56,300** | 3,006 | 2,833 | 3,180 | **62,200** | **62,300** | 3,383 | 3,209 | 3,556 |
| **50,300** | **50,400** | 2,636 | 2,463 | 2,810 | **56,300** | **56,400** | 3,013 | 2,839 | 3,186 | **62,300** | **62,400** | 3,389 | 3,215 | 3,562 |
| **50,400** | **50,500** | 2,643 | 2,469 | 2,816 | **56,400** | **56,500** | 3,019 | 2,845 | 3,192 | **62,400** | **62,500** | 3,395 | 3,222 | 3,568 |
| **50,500** | **50,600** | 2,649 | 2,475 | 2,822 | **56,500** | **56,600** | 3,025 | 2,852 | 3,199 | **62,500** | **62,600** | 3,401 | 3,228 | 3,575 |
| **50,600** | **50,700** | 2,655 | 2,482 | 2,829 | **56,600** | **56,700** | 3,031 | 2,858 | 3,205 | **62,600** | **62,700** | 3,408 | 3,234 | 3,581 |
| **50,700** | **50,800** | 2,661 | 2,488 | 2,835 | **56,700** | **56,800** | 3,038 | 2,864 | 3,211 | **62,700** | **62,800** | 3,414 | 3,240 | 3,587 |
| **50,800** | **50,900** | 2,668 | 2,494 | 2,841 | **56,800** | **56,900** | 3,044 | 2,870 | 3,217 | **62,800** | **62,900** | 3,420 | 3,247 | 3,594 |
| **50,900** | **51,000** | 2,674 | 2,500 | 2,847 | **56,900** | **57,000** | 3,050 | 2,877 | 3,224 | **62,900** | **63,000** | 3,426 | 3,253 | 3,600 |
| **51,000** | | | | | **57,000** | | | | | **63,000** | | | | |
| **51,000** | **51,100** | 2,680 | 2,507 | 2,854 | **57,000** | **57,100** | 3,057 | 2,883 | 3,230 | **63,000** | **63,100** | 3,433 | 3,259 | 3,606 |
| **51,100** | **51,200** | 2,687 | 2,513 | 2,860 | **57,100** | **57,200** | 3,063 | 2,889 | 3,236 | **63,100** | **63,200** | 3,439 | 3,265 | 3,612 |
| **51,200** | **51,300** | 2,693 | 2,519 | 2,866 | **57,200** | **57,300** | 3,069 | 2,895 | 3,242 | **63,200** | **63,300** | 3,445 | 3,272 | 3,619 |
| **51,300** | **51,400** | 2,699 | 2,526 | 2,873 | **57,300** | **57,400** | 3,075 | 2,902 | 3,249 | **63,300** | **63,400** | 3,452 | 3,278 | 3,625 |
| **51,400** | **51,500** | 2,705 | 2,532 | 2,879 | **57,400** | **57,500** | 3,082 | 2,908 | 3,255 | **63,400** | **63,500** | 3,458 | 3,284 | 3,631 |
| **51,500** | **51,600** | 2,712 | 2,538 | 2,885 | **57,500** | **57,600** | 3,088 | 2,914 | 3,261 | **63,500** | **63,600** | 3,464 | 3,290 | 3,637 |
| **51,600** | **51,700** | 2,718 | 2,544 | 2,891 | **57,600** | **57,700** | 3,094 | 2,921 | 3,268 | **63,600** | **63,700** | 3,470 | 3,297 | 3,644 |
| **51,700** | **51,800** | 2,724 | 2,551 | 2,898 | **57,700** | **57,800** | 3,100 | 2,927 | 3,274 | **63,700** | **63,800** | 3,477 | 3,303 | 3,650 |
| **51,800** | **51,900** | 2,730 | 2,557 | 2,904 | **57,800** | **57,900** | 3,107 | 2,933 | 3,280 | **63,800** | **63,900** | 3,483 | 3,309 | 3,656 |
| **51,900** | **52,000** | 2,737 | 2,563 | 2,910 | **57,900** | **58,000** | 3,113 | 2,939 | 3,286 | **63,900** | **64,000** | 3,489 | 3,316 | 3,663 |
| **52,000** | | | | | **58,000** | | | | | **64,000** | | | | |
| **52,000** | **52,100** | 2,743 | 2,569 | 2,916 | **58,000** | **58,100** | 3,119 | 2,946 | 3,293 | **64,000** | **64,100** | 3,495 | 3,322 | 3,669 |
| **52,100** | **52,200** | 2,749 | 2,576 | 2,923 | **58,100** | **58,200** | 3,125 | 2,952 | 3,299 | **64,100** | **64,200** | 3,502 | 3,328 | 3,675 |
| **52,200** | **52,300** | 2,756 | 2,582 | 2,929 | **58,200** | **58,300** | 3,132 | 2,958 | 3,305 | **64,200** | **64,300** | 3,508 | 3,334 | 3,681 |
| **52,300** | **52,400** | 2,762 | 2,588 | 2,935 | **58,300** | **58,400** | 3,138 | 2,964 | 3,311 | **64,300** | **64,400** | 3,514 | 3,341 | 3,688 |
| **52,400** | **52,500** | 2,768 | 2,595 | 2,941 | **58,400** | **58,500** | 3,144 | 2,971 | 3,318 | **64,400** | **64,500** | 3,520 | 3,347 | 3,694 |
| **52,500** | **52,600** | 2,774 | 2,601 | 2,948 | **58,500** | **58,600** | 3,151 | 2,977 | 3,324 | **64,500** | **64,600** | 3,527 | 3,353 | 3,700 |
| **52,600** | **52,700** | 2,781 | 2,607 | 2,954 | **58,600** | **58,700** | 3,157 | 2,983 | 3,330 | **64,600** | **64,700** | 3,533 | 3,359 | 3,706 |
| **52,700** | **52,800** | 2,787 | 2,613 | 2,960 | **58,700** | **58,800** | 3,163 | 2,990 | 3,336 | **64,700** | **64,800** | 3,539 | 3,366 | 3,713 |
| **52,800** | **52,900** | 2,793 | 2,620 | 2,967 | **58,800** | **58,900** | 3,169 | 2,996 | 3,343 | **64,800** | **64,900** | 3,546 | 3,372 | 3,719 |
| **52,900** | **53,000** | 2,799 | 2,626 | 2,973 | **58,900** | **59,000** | 3,176 | 3,002 | 3,349 | **64,900** | **65,000** | 3,552 | 3,378 | 3,725 |

*Continued on next page*

| If line 9 (Taxable income) is – | | And you are – | | | If line 9 (Taxable income) is – | | And you are – | | | If line 9 (Taxable income) is – | | And you are – | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | Single *or* Head of a household | Married filing jointly | Married filing separately | At least | But less than | Single *or* Head of a household | Married filing jointly | Married filing separately | At least | But less than | Single *or* Head of a household | Married filing jointly | Married filing separately |
| | | Your tax is – | | | | | Your tax is – | | | | | Your tax is – | | |
| **65,000** | | | | | **71,000** | | | | | **77,000** | | | | |
| **65,000** | **65,100** | 3,558 | 3,385 | 3,732 | **71,000** | **71,100** | 3,934 | 3,761 | 4,108 | **77,000** | **77,100** | 4,311 | 4,137 | 4,484 |
| **65,100** | **65,200** | 3,564 | 3,391 | 3,738 | **71,100** | **71,200** | 3,941 | 3,767 | 4,114 | **77,100** | **77,200** | 4,317 | 4,143 | 4,490 |
| **65,200** | **65,300** | 3,571 | 3,397 | 3,744 | **71,200** | **71,300** | 3,947 | 3,773 | 4,120 | **77,200** | **77,300** | 4,323 | 4,149 | 4,496 |
| **65,300** | **65,400** | 3,577 | 3,403 | 3,750 | **71,300** | **71,400** | 3,953 | 3,780 | 4,127 | **77,300** | **77,400** | 4,329 | 4,156 | 4,503 |
| **65,400** | **65,500** | 3,583 | 3,410 | 3,757 | **71,400** | **71,500** | 3,959 | 3,786 | 4,133 | **77,400** | **77,500** | 4,336 | 4,162 | 4,509 |
| **65,500** | **65,600** | 3,589 | 3,416 | 3,763 | **71,500** | **71,600** | 3,966 | 3,792 | 4,139 | **77,500** | **77,600** | 4,342 | 4,168 | 4,515 |
| **65,600** | **65,700** | 3,596 | 3,422 | 3,769 | **71,600** | **71,700** | 3,972 | 3,798 | 4,145 | **77,600** | **77,700** | 4,348 | 4,175 | 4,522 |
| **65,700** | **65,800** | 3,602 | 3,428 | 3,775 | **71,700** | **71,800** | 3,978 | 3,805 | 4,152 | **77,700** | **77,800** | 4,354 | 4,181 | 4,528 |
| **65,800** | **65,900** | 3,608 | 3,435 | 3,782 | **71,800** | **71,900** | 3,984 | 3,811 | 4,158 | **77,800** | **77,900** | 4,361 | 4,187 | 4,534 |
| **65,900** | **66,000** | 3,615 | 3,441 | 3,788 | **71,900** | **72,000** | 3,991 | 3,817 | 4,164 | **77,900** | **78,000** | 4,367 | 4,193 | 4,540 |
| **66,000** | | | | | **72,000** | | | | | **78,000** | | | | |
| **66,000** | **66,100** | 3,621 | 3,447 | 3,794 | **72,000** | **72,100** | 3,997 | 3,823 | 4,170 | **78,000** | **78,100** | 4,373 | 4,200 | 4,547 |
| **66,100** | **66,200** | 3,627 | 3,454 | 3,800 | **72,100** | **72,200** | 4,003 | 3,830 | 4,177 | **78,100** | **78,200** | 4,379 | 4,206 | 4,553 |
| **66,200** | **66,300** | 3,633 | 3,460 | 3,807 | **72,200** | **72,300** | 4,010 | 3,836 | 4,183 | **78,200** | **78,300** | 4,386 | 4,212 | 4,559 |
| **66,300** | **66,400** | 3,640 | 3,466 | 3,813 | **72,300** | **72,400** | 4,016 | 3,842 | 4,189 | **78,300** | **78,400** | 4,392 | 4,218 | 4,565 |
| **66,400** | **66,500** | 3,646 | 3,472 | 3,819 | **72,400** | **72,500** | 4,022 | 3,849 | 4,195 | **78,400** | **78,500** | 4,398 | 4,225 | 4,572 |
| **66,500** | **66,600** | 3,652 | 3,479 | 3,826 | **72,500** | **72,600** | 4,028 | 3,855 | 4,202 | **78,500** | **78,600** | 4,405 | 4,231 | 4,578 |
| **66,600** | **66,700** | 3,658 | 3,485 | 3,832 | **72,600** | **72,700** | 4,035 | 3,861 | 4,208 | **78,600** | **78,700** | 4,411 | 4,237 | 4,584 |
| **66,700** | **66,800** | 3,665 | 3,491 | 3,838 | **72,700** | **72,800** | 4,041 | 3,867 | 4,214 | **78,700** | **78,800** | 4,417 | 4,244 | 4,590 |
| **66,800** | **66,900** | 3,671 | 3,497 | 3,844 | **72,800** | **72,900** | 4,047 | 3,874 | 4,221 | **78,800** | **78,900** | 4,423 | 4,250 | 4,597 |
| **66,900** | **67,000** | 3,677 | 3,504 | 3,851 | **72,900** | **73,000** | 4,053 | 3,880 | 4,227 | **78,900** | **79,000** | 4,430 | 4,256 | 4,603 |
| **67,000** | | | | | **73,000** | | | | | **79,000** | | | | |
| **67,000** | **67,100** | 3,684 | 3,510 | 3,857 | **73,000** | **73,100** | 4,060 | 3,886 | 4,233 | **79,000** | **79,100** | 4,436 | 4,262 | 4,609 |
| **67,100** | **67,200** | 3,690 | 3,516 | 3,863 | **73,100** | **73,200** | 4,066 | 3,892 | 4,239 | **79,100** | **79,200** | 4,442 | 4,269 | 4,616 |
| **67,200** | **67,300** | 3,696 | 3,522 | 3,869 | **73,200** | **73,300** | 4,072 | 3,899 | 4,246 | **79,200** | **79,300** | 4,448 | 4,275 | 4,622 |
| **67,300** | **67,400** | 3,702 | 3,529 | 3,876 | **73,300** | **73,400** | 4,079 | 3,905 | 4,252 | **79,300** | **79,400** | 4,455 | 4,281 | 4,628 |
| **67,400** | **67,500** | 3,709 | 3,535 | 3,882 | **73,400** | **73,500** | 4,085 | 3,911 | 4,258 | **79,400** | **79,500** | 4,461 | 4,287 | 4,634 |
| **67,500** | **67,600** | 3,715 | 3,541 | 3,888 | **73,500** | **73,600** | 4,091 | 3,917 | 4,264 | **79,500** | **79,600** | 4,467 | 4,294 | 4,641 |
| **67,600** | **67,700** | 3,721 | 3,548 | 3,895 | **73,600** | **73,700** | 4,097 | 3,924 | 4,271 | **79,600** | **79,700** | 4,474 | 4,300 | 4,647 |
| **67,700** | **67,800** | 3,727 | 3,554 | 3,901 | **73,700** | **73,800** | 4,104 | 3,930 | 4,277 | **79,700** | **79,800** | 4,480 | 4,306 | 4,653 |
| **67,800** | **67,900** | 3,734 | 3,560 | 3,907 | **73,800** | **73,900** | 4,110 | 3,936 | 4,283 | **79,800** | **79,900** | 4,486 | 4,312 | 4,659 |
| **67,900** | **68,000** | 3,740 | 3,566 | 3,913 | **73,900** | **74,000** | 4,116 | 3,943 | 4,290 | **79,900** | **80,000** | 4,492 | 4,319 | 4,666 |
| **68,000** | | | | | **74,000** | | | | | **80,000** | | | | |
| **68,000** | **68,100** | 3,746 | 3,573 | 3,920 | **74,000** | **74,100** | 4,122 | 3,949 | 4,296 | **80,000** | **80,100** | 4,499 | 4,325 | 4,672 |
| **68,100** | **68,200** | 3,752 | 3,579 | 3,926 | **74,100** | **74,200** | 4,129 | 3,955 | 4,302 | **80,100** | **80,200** | 4,505 | 4,331 | 4,678 |
| **68,200** | **68,300** | 3,759 | 3,585 | 3,932 | **74,200** | **74,300** | 4,135 | 3,961 | 4,308 | **80,200** | **80,300** | 4,511 | 4,338 | 4,685 |
| **68,300** | **68,400** | 3,765 | 3,591 | 3,938 | **74,300** | **74,400** | 4,141 | 3,968 | 4,315 | **80,300** | **80,400** | 4,517 | 4,344 | 4,691 |
| **68,400** | **68,500** | 3,771 | 3,598 | 3,945 | **74,400** | **74,500** | 4,147 | 3,974 | 4,321 | **80,400** | **80,500** | 4,524 | 4,350 | 4,697 |
| **68,500** | **68,600** | 3,778 | 3,604 | 3,951 | **74,500** | **74,600** | 4,154 | 3,980 | 4,327 | **80,500** | **80,600** | 4,530 | 4,356 | 4,703 |
| **68,600** | **68,700** | 3,784 | 3,610 | 3,957 | **74,600** | **74,700** | 4,160 | 3,986 | 4,333 | **80,600** | **80,700** | 4,536 | 4,363 | 4,710 |
| **68,700** | **68,800** | 3,790 | 3,617 | 3,963 | **74,700** | **74,800** | 4,166 | 3,993 | 4,340 | **80,700** | **80,800** | 4,542 | 4,369 | 4,716 |
| **68,800** | **68,900** | 3,796 | 3,623 | 3,970 | **74,800** | **74,900** | 4,173 | 3,999 | 4,346 | **80,800** | **80,900** | 4,549 | 4,375 | 4,722 |
| **68,900** | **69,000** | 3,803 | 3,629 | 3,976 | **74,900** | **75,000** | 4,179 | 4,005 | 4,352 | **80,900** | **81,000** | 4,555 | 4,381 | 4,728 |
| **69,000** | | | | | **75,000** | | | | | **81,000** | | | | |
| **69,000** | **69,100** | 3,809 | 3,635 | 3,982 | **75,000** | **75,100** | 4,185 | 4,012 | 4,359 | **81,000** | **81,100** | 4,561 | 4,388 | 4,735 |
| **69,100** | **69,200** | 3,815 | 3,642 | 3,989 | **75,100** | **75,200** | 4,191 | 4,018 | 4,365 | **81,100** | **81,200** | 4,568 | 4,394 | 4,741 |
| **69,200** | **69,300** | 3,821 | 3,648 | 3,995 | **75,200** | **75,300** | 4,198 | 4,024 | 4,371 | **81,200** | **81,300** | 4,574 | 4,400 | 4,747 |
| **69,300** | **69,400** | 3,828 | 3,654 | 4,001 | **75,300** | **75,400** | 4,204 | 4,030 | 4,377 | **81,300** | **81,400** | 4,580 | 4,407 | 4,754 |
| **69,400** | **69,500** | 3,834 | 3,660 | 4,007 | **75,400** | **75,500** | 4,210 | 4,037 | 4,384 | **81,400** | **81,500** | 4,586 | 4,413 | 4,760 |
| **69,500** | **69,600** | 3,840 | 3,667 | 4,014 | **75,500** | **75,600** | 4,216 | 4,043 | 4,390 | **81,500** | **81,600** | 4,593 | 4,419 | 4,766 |
| **69,600** | **69,700** | 3,847 | 3,673 | 4,020 | **75,600** | **75,700** | 4,223 | 4,049 | 4,396 | **81,600** | **81,700** | 4,599 | 4,425 | 4,772 |
| **69,700** | **69,800** | 3,853 | 3,679 | 4,026 | **75,700** | **75,800** | 4,229 | 4,055 | 4,402 | **81,700** | **81,800** | 4,605 | 4,432 | 4,779 |
| **69,800** | **69,900** | 3,859 | 3,685 | 4,032 | **75,800** | **75,900** | 4,235 | 4,062 | 4,409 | **81,800** | **81,900** | 4,611 | 4,438 | 4,785 |
| **69,900** | **70,000** | 3,865 | 3,692 | 4,039 | **75,900** | **76,000** | 4,242 | 4,068 | 4,415 | **81,900** | **82,000** | 4,618 | 4,444 | 4,791 |
| **70,000** | | | | | **76,000** | | | | | **82,000** | | | | |
| **70,000** | **70,100** | 3,872 | 3,698 | 4,045 | **76,000** | **76,100** | 4,248 | 4,074 | 4,421 | **82,000** | **82,100** | 4,624 | 4,450 | 4,797 |
| **70,100** | **70,200** | 3,878 | 3,704 | 4,051 | **76,100** | **76,200** | 4,254 | 4,081 | 4,427 | **82,100** | **82,200** | 4,630 | 4,457 | 4,804 |
| **70,200** | **70,300** | 3,884 | 3,711 | 4,058 | **76,200** | **76,300** | 4,260 | 4,087 | 4,434 | **82,200** | **82,300** | 4,637 | 4,463 | 4,810 |
| **70,300** | **70,400** | 3,890 | 3,717 | 4,064 | **76,300** | **76,400** | 4,267 | 4,093 | 4,440 | **82,300** | **82,400** | 4,643 | 4,469 | 4,816 |
| **70,400** | **70,500** | 3,897 | 3,723 | 4,070 | **76,400** | **76,500** | 4,273 | 4,099 | 4,446 | **82,400** | **82,500** | 4,649 | 4,476 | 4,822 |
| **70,500** | **70,600** | 3,903 | 3,729 | 4,076 | **76,500** | **76,600** | 4,279 | 4,106 | 4,453 | **82,500** | **82,600** | 4,655 | 4,482 | 4,829 |
| **70,600** | **70,700** | 3,909 | 3,736 | 4,083 | **76,600** | **76,700** | 4,285 | 4,112 | 4,459 | **82,600** | **82,700** | 4,662 | 4,488 | 4,835 |
| **70,700** | **70,800** | 3,915 | 3,742 | 4,089 | **76,700** | **76,800** | 4,292 | 4,118 | 4,465 | **82,700** | **82,800** | 4,668 | 4,494 | 4,841 |
| **70,800** | **70,900** | 3,922 | 3,748 | 4,095 | **76,800** | **76,900** | 4,298 | 4,124 | 4,471 | **82,800** | **82,900** | 4,674 | 4,501 | 4,848 |
| **70,900** | **71,000** | 3,928 | 3,754 | 4,101 | **76,900** | **77,000** | 4,304 | 4,131 | 4,478 | **82,900** | **83,000** | 4,680 | 4,507 | 4,854 |

*Continued on next page*

| If line 9 (Taxable income) is – | | And you are – | | | If line 9 (Taxable income) is – | | And you are – | | | If line 9 (Taxable income) is – | | And you are – | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| At least | But less than | Single *or* Head of a household | Married filing jointly | Married filing separately | At least | But less than | Single *or* Head of a household | Married filing jointly | Married filing separately | At least | But less than | Single *or* Head of a household | Married filing jointly | Married filing separately |
| | | Your tax is – | | | | | Your tax is – | | | | | Your tax is – | | |
| **83,000** | | | | | **89,000** | | | | | **95,000** | | | | |
| **83,000** | **83,100** | 4,687 | 4,513 | 4,860 | **89,000** | **89,100** | 5,063 | 4,889 | 5,236 | **95,000** | **95,100** | 5,439 | 5,266 | 5,613 |
| **83,100** | **83,200** | 4,693 | 4,519 | 4,866 | **89,100** | **89,200** | 5,069 | 4,896 | 5,243 | **95,100** | **95,200** | 5,445 | 5,272 | 5,619 |
| **83,200** | **83,300** | 4,699 | 4,526 | 4,873 | **89,200** | **89,300** | 5,075 | 4,902 | 5,249 | **95,200** | **95,300** | 5,452 | 5,278 | 5,625 |
| **83,300** | **83,400** | 4,706 | 4,532 | 4,879 | **89,300** | **89,400** | 5,082 | 4,908 | 5,255 | **95,300** | **95,400** | 5,458 | 5,284 | 5,631 |
| **83,400** | **83,500** | 4,712 | 4,538 | 4,885 | **89,400** | **89,500** | 5,088 | 4,914 | 5,261 | **95,400** | **95,500** | 5,464 | 5,291 | 5,638 |
| **83,500** | **83,600** | 4,718 | 4,544 | 4,891 | **89,500** | **89,600** | 5,094 | 4,921 | 5,268 | **95,500** | **95,600** | 5,470 | 5,297 | 5,644 |
| **83,600** | **83,700** | 4,724 | 4,551 | 4,898 | **89,600** | **89,700** | 5,101 | 4,927 | 5,274 | **95,600** | **95,700** | 5,477 | 5,303 | 5,650 |
| **83,700** | **83,800** | 4,731 | 4,557 | 4,904 | **89,700** | **89,800** | 5,107 | 4,933 | 5,280 | **95,700** | **95,800** | 5,483 | 5,309 | 5,656 |
| **83,800** | **83,900** | 4,737 | 4,563 | 4,910 | **89,800** | **89,900** | 5,113 | 4,939 | 5,286 | **95,800** | **95,900** | 5,489 | 5,316 | 5,663 |
| **83,900** | **84,000** | 4,743 | 4,570 | 4,917 | **89,900** | **90,000** | 5,119 | 4,946 | 5,293 | **95,900** | **96,000** | 5,496 | 5,322 | 5,669 |
| **84,000** | | | | | **90,000** | | | | | **96,000** | | | | |
| **84,000** | **84,100** | 4,749 | 4,576 | 4,923 | **90,000** | **90,100** | 5,126 | 4,952 | 5,299 | **96,000** | **96,100** | 5,502 | 5,328 | 5,675 |
| **84,100** | **84,200** | 4,756 | 4,582 | 4,929 | **90,100** | **90,200** | 5,132 | 4,958 | 5,305 | **96,100** | **96,200** | 5,508 | 5,335 | 5,681 |
| **84,200** | **84,300** | 4,762 | 4,588 | 4,935 | **90,200** | **90,300** | 5,138 | 4,965 | 5,312 | **96,200** | **96,300** | 5,514 | 5,341 | 5,688 |
| **84,300** | **84,400** | 4,768 | 4,595 | 4,942 | **90,300** | **90,400** | 5,144 | 4,971 | 5,318 | **96,300** | **96,400** | 5,521 | 5,347 | 5,694 |
| **84,400** | **84,500** | 4,774 | 4,601 | 4,948 | **90,400** | **90,500** | 5,151 | 4,977 | 5,324 | **96,400** | **96,500** | 5,527 | 5,353 | 5,700 |
| **84,500** | **84,600** | 4,781 | 4,607 | 4,954 | **90,500** | **90,600** | 5,157 | 4,983 | 5,330 | **96,500** | **96,600** | 5,533 | 5,360 | 5,707 |
| **84,600** | **84,700** | 4,787 | 4,613 | 4,960 | **90,600** | **90,700** | 5,163 | 4,990 | 5,337 | **96,600** | **96,700** | 5,539 | 5,366 | 5,713 |
| **84,700** | **84,800** | 4,793 | 4,620 | 4,967 | **90,700** | **90,800** | 5,169 | 4,996 | 5,343 | **96,700** | **96,800** | 5,546 | 5,372 | 5,719 |
| **84,800** | **84,900** | 4,800 | 4,626 | 4,973 | **90,800** | **90,900** | 5,176 | 5,002 | 5,349 | **96,800** | **96,900** | 5,552 | 5,378 | 5,725 |
| **84,900** | **85,000** | 4,806 | 4,632 | 4,979 | **90,900** | **91,000** | 5,182 | 5,008 | 5,355 | **96,900** | **97,000** | 5,558 | 5,385 | 5,732 |
| **85,000** | | | | | **91,000** | | | | | **97,000** | | | | |
| **85,000** | **85,100** | 4,812 | 4,639 | 4,986 | **91,000** | **91,100** | 5,188 | 5,015 | 5,362 | **97,000** | **97,100** | 5,565 | 5,391 | 5,738 |
| **85,100** | **85,200** | 4,818 | 4,645 | 4,992 | **91,100** | **91,200** | 5,195 | 5,021 | 5,368 | **97,100** | **97,200** | 5,571 | 5,397 | 5,744 |
| **85,200** | **85,300** | 4,825 | 4,651 | 4,998 | **91,200** | **91,300** | 5,201 | 5,027 | 5,374 | **97,200** | **97,300** | 5,577 | 5,403 | 5,750 |
| **85,300** | **85,400** | 4,831 | 4,657 | 5,004 | **91,300** | **91,400** | 5,207 | 5,034 | 5,381 | **97,300** | **97,400** | 5,583 | 5,410 | 5,757 |
| **85,400** | **85,500** | 4,837 | 4,664 | 5,011 | **91,400** | **91,500** | 5,213 | 5,040 | 5,387 | **97,400** | **97,500** | 5,590 | 5,416 | 5,763 |
| **85,500** | **85,600** | 4,843 | 4,670 | 5,017 | **91,500** | **91,600** | 5,220 | 5,046 | 5,393 | **97,500** | **97,600** | 5,596 | 5,422 | 5,769 |
| **85,600** | **85,700** | 4,850 | 4,676 | 5,023 | **91,600** | **91,700** | 5,226 | 5,052 | 5,399 | **97,600** | **97,700** | 5,602 | 5,429 | 5,776 |
| **85,700** | **85,800** | 4,856 | 4,682 | 5,029 | **91,700** | **91,800** | 5,232 | 5,059 | 5,406 | **97,700** | **97,800** | 5,608 | 5,435 | 5,782 |
| **85,800** | **85,900** | 4,862 | 4,689 | 5,036 | **91,800** | **91,900** | 5,238 | 5,065 | 5,412 | **97,800** | **97,900** | 5,615 | 5,441 | 5,788 |
| **85,900** | **86,000** | 4,869 | 4,695 | 5,042 | **91,900** | **92,000** | 5,245 | 5,071 | 5,418 | **97,900** | **98,000** | 5,621 | 5,447 | 5,794 |
| **86,000** | | | | | **92,000** | | | | | **98,000** | | | | |
| **86,000** | **86,100** | 4,875 | 4,701 | 5,048 | **92,000** | **92,100** | 5,251 | 5,077 | 5,424 | **98,000** | **98,100** | 5,627 | 5,454 | 5,801 |
| **86,100** | **86,200** | 4,881 | 4,708 | 5,054 | **92,100** | **92,200** | 5,257 | 5,084 | 5,431 | **98,100** | **98,200** | 5,633 | 5,460 | 5,807 |
| **86,200** | **86,300** | 4,887 | 4,714 | 5,061 | **92,200** | **92,300** | 5,264 | 5,090 | 5,437 | **98,200** | **98,300** | 5,640 | 5,466 | 5,813 |
| **86,300** | **86,400** | 4,894 | 4,720 | 5,067 | **92,300** | **92,400** | 5,270 | 5,096 | 5,443 | **98,300** | **98,400** | 5,646 | 5,472 | 5,819 |
| **86,400** | **86,500** | 4,900 | 4,726 | 5,073 | **92,400** | **92,500** | 5,276 | 5,103 | 5,449 | **98,400** | **98,500** | 5,652 | 5,479 | 5,826 |
| **86,500** | **86,600** | 4,906 | 4,733 | 5,080 | **92,500** | **92,600** | 5,282 | 5,109 | 5,456 | **98,500** | **98,600** | 5,659 | 5,485 | 5,832 |
| **86,600** | **86,700** | 4,912 | 4,739 | 5,086 | **92,600** | **92,700** | 5,289 | 5,115 | 5,462 | **98,600** | **98,700** | 5,665 | 5,491 | 5,838 |
| **86,700** | **86,800** | 4,919 | 4,745 | 5,092 | **92,700** | **92,800** | 5,295 | 5,121 | 5,468 | **98,700** | **98,800** | 5,671 | 5,498 | 5,844 |
| **86,800** | **86,900** | 4,925 | 4,751 | 5,098 | **92,800** | **92,900** | 5,301 | 5,128 | 5,475 | **98,800** | **98,900** | 5,677 | 5,504 | 5,851 |
| **86,900** | **87,000** | 4,931 | 4,758 | 5,105 | **92,900** | **93,000** | 5,307 | 5,134 | 5,481 | **98,900** | **99,000** | 5,684 | 5,510 | 5,857 |
| **87,000** | | | | | **93,000** | | | | | **99,000** | | | | |
| **87,000** | **87,100** | 4,938 | 4,764 | 5,111 | **93,000** | **93,100** | 5,314 | 5,140 | 5,487 | **99,000** | **99,100** | 5,690 | 5,516 | 5,863 |
| **87,100** | **87,200** | 4,944 | 4,770 | 5,117 | **93,100** | **93,200** | 5,320 | 5,146 | 5,493 | **99,100** | **99,200** | 5,696 | 5,523 | 5,870 |
| **87,200** | **87,300** | 4,950 | 4,776 | 5,123 | **93,200** | **93,300** | 5,326 | 5,153 | 5,500 | **99,200** | **99,300** | 5,702 | 5,529 | 5,876 |
| **87,300** | **87,400** | 4,956 | 4,783 | 5,130 | **93,300** | **93,400** | 5,333 | 5,159 | 5,506 | **99,300** | **99,400** | 5,709 | 5,535 | 5,882 |
| **87,400** | **87,500** | 4,963 | 4,789 | 5,136 | **93,400** | **93,500** | 5,339 | 5,165 | 5,512 | **99,400** | **99,500** | 5,715 | 5,541 | 5,888 |
| **87,500** | **87,600** | 4,969 | 4,795 | 5,142 | **93,500** | **93,600** | 5,345 | 5,171 | 5,518 | **99,500** | **99,600** | 5,721 | 5,548 | 5,895 |
| **87,600** | **87,700** | 4,975 | 4,802 | 5,149 | **93,600** | **93,700** | 5,351 | 5,178 | 5,525 | **99,600** | **99,700** | 5,728 | 5,554 | 5,901 |
| **87,700** | **87,800** | 4,981 | 4,808 | 5,155 | **93,700** | **93,800** | 5,358 | 5,184 | 5,531 | **99,700** | **99,800** | 5,734 | 5,560 | 5,907 |
| **87,800** | **87,900** | 4,988 | 4,814 | 5,161 | **93,800** | **93,900** | 5,364 | 5,190 | 5,537 | **99,800** | **99,900** | 5,740 | 5,566 | 5,913 |
| **87,900** | **88,000** | 4,994 | 4,820 | 5,167 | **93,900** | **94,000** | 5,370 | 5,197 | 5,544 | **99,900** | **100,000** | 5,746 | 5,573 | 5,920 |
| **88,000** | | | | | **94,000** | | | | | | | | | |
| **88,000** | **88,100** | 5,000 | 4,827 | 5,174 | **94,000** | **94,100** | 5,376 | 5,203 | 5,550 | | | | | |
| **88,100** | **88,200** | 5,006 | 4,833 | 5,180 | **94,100** | **94,200** | 5,383 | 5,209 | 5,556 | | | | | |
| **88,200** | **88,300** | 5,013 | 4,839 | 5,186 | **94,200** | **94,300** | 5,389 | 5,215 | 5,562 | | | | | |
| **88,300** | **88,400** | 5,019 | 4,845 | 5,192 | **94,300** | **94,400** | 5,395 | 5,222 | 5,569 | | | | | |
| **88,400** | **88,500** | 5,025 | 4,852 | 5,199 | **94,400** | **94,500** | 5,401 | 5,228 | 5,575 | | | | | |
| **88,500** | **88,600** | 5,032 | 4,858 | 5,205 | **94,500** | **94,600** | 5,408 | 5,234 | 5,581 | | | | | |
| **88,600** | **88,700** | 5,038 | 4,864 | 5,211 | **94,600** | **94,700** | 5,414 | 5,240 | 5,587 | | | | | |
| **88,700** | **88,800** | 5,044 | 4,871 | 5,217 | **94,700** | **94,800** | 5,420 | 5,247 | 5,594 | | | | | |
| **88,800** | **88,900** | 5,050 | 4,877 | 5,224 | **94,800** | **94,900** | 5,427 | 5,253 | 5,600 | | | | | |
| **88,900** | **89,000** | 5,057 | 4,883 | 5,230 | **94,900** | **95,000** | 5,433 | 5,259 | 5,606 | | | | | |

**$100,000 or over –**
use the
Tax Computation Worksheet
on page 42

## 2020 Tax Computation Worksheet – Line 10

**Caution** Use the Tax Computation Worksheet to figure your tax if your taxable income is $100,000 or more.

**Section A –** Use if your filing status is **Single** or **Head of household**. Complete the row below that applies to you.

| Taxable income. If line 9 is – | (a) Fill in the amount from line 9 | (b) Multiplication amount | (c) Multiply (a) by (b) | (d) Subtraction amount | (e) Subtract (d) from (c). Fill in the result here and on Form 1, line 10 |
|---|---|---|---|---|---|
| At least $100,000 but less than $263,480 | $ | x 6.27% (.0627) | $ | $ 520.53 | $ |
| $263,480 or over | $ | x 7.65% (.0765) | $ | $4,156.55 | $ |

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

| Taxable income. If line 9 is – | (a) Fill in the amount from line 9 | (b) Multiplication amount | (c) Multiply (a) by (b) | (d) Subtraction amount | (e) Subtract (d) from (c). Fill in the result here and on Form 1, line 10 |
|---|---|---|---|---|---|
| At least $100,000 but less than $351,310 | $ | x 6.27% (.0627) | $ | $ 694.10 | $ |
| $351,310 or over | $ | x 7.65% (.0765) | $ | $5,542.18 | $ |

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

| Taxable income. If line 9 is – | (a) Fill in the amount from line 9 | (b) Multiplication amount | (c) Multiply (a) by (b) | (d) Subtraction amount | (e) Subtract (d) from (c). Fill in the result here and on Form 1, line 10 |
|---|---|---|---|---|---|
| At least $100,000 but less than $175,660 | $ | x 6.27% (.0627) | $ | $ 347.13 | $ |
| $175,660 or over | $ | x 7.65% (.0765) | $ | $2,771.24 | $ |

# Wisconsin School District Number

Appearing below is an alphabetical listing of Wisconsin school districts. Refer to this listing and find the number of the district in which you lived on December 31, 2020. 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 enter the number 3619 on the school district line.
2. If you lived in the city of Hartford, you would refer to **SECTION II** and find the number 2443, which is the number for Jt. No. 1 Hartford elementary district.

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

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

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

## SECTION I – School Districts Operating High Schools

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

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

## SECTION II – School Districts Operating Only Elementary Schools

| School District | No. |
|---|---|
| BRIGHTON, #1 | 0657 |
| BRISTOL, #1 | 0665 |
| DOVER, #1 | 1449 |
| ERIN | 1687 |
| FONTANA, JT #8 | 1870 |
| FOX POINT, JT #2 | 1890 |
| GENEVA, JT #4 | 2044 |
| GENOA CITY, JT #2 | 2051 |
| GLENDALE-RIVER HILLS | 2184 |
| HARTFORD, JT #1 | 2443 |
| HARTLAND-LAKESIDE, JT #3 | 2460 |
| HERMAN-NEOSHO-RUBICON | 2525 |
| HOLY HILL AREA | 2570 |
| LAC DU FLAMBEAU #1 | 1848 |
| LAKE COUNTRY | 3862 |
| LAKE GENEVA, JT #1 | 2885 |
| LINN, JT #4 | 3087 |
| LINN, JT #6 | 3094 |
| MAPLE DALE-INDIAN HILL | 1897 |
| MERTON COMMUNITY | 3528 |
| MINOCQUA, JT #1 | 3640 |
| NORTH CAPE | 4690 |
| NORTH LAKE | 3514 |
| NORTH LAKELAND | 0616 |
| NORWAY, JT #7 | 4011 |
| PARIS, JT #1 | 4235 |
| RANDALL, JT #1 | 4627 |
| RAYMOND, #14 | 4686 |
| RICHMOND | 3122 |
| SALEM | 5068 |
| SHARON, JT #11 | 5258 |
| SILVER LAKE, JT #1 | 5369 |
| STONE BANK | 3542 |
| SWALLOW | 3510 |
| TREVOR-WILMOT | 5780 |
| TWIN LAKES, #4 | 5817 |
| UNION GROVE, JT #1 | 5859 |
| WALWORTH, JT #1 | 6022 |
| WASHINGTON-CALDWELL | 6104 |
| WATERFORD, JT #1 | 6113 |
| WHEATLAND, JT #1 | 6412 |
| WOODRUFF, JT #1 | 6720 |
| YORKVILLE, JT #2 | 6748 |

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- Early stage seed investment . . . 7, 22
- Economic development . . . 13, 22
- Electronic medical records . . . 22
- Electronics and information technology manufacturing zone . . . 13, 29, 30
- Employee college savings account contribution . . . 13, 21
- Enterprise zone jobs . . . 13, 29, 30
- Ethanol and biodiesel fuel pump . . . 21
- Farmland preservation . . . 9, 13, 26
- Film production investment . . . 21
- Film production services . . . 21
- Health insurance risk-sharing . . . 21
- Historic rehabilitation . . . 7, 21
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