1 Wisconsin Income Tax

Form 1 Instructions 2021

WI *e*file 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 *e*file** to get started!

NEW IN 2021

Tax Rates Reduced – The tax rate for the third tax bracket is reduced from 6.27% to 5.3%. This rate reduction is built into the tax table on pages 36-41.

Active Duty Military Pay Subtraction – A subtraction is available for certain pay received from the federal government during a period of active duty for members of the U.S. Armed Forces. See page 8 of the Schedule SB instructions.

AmeriCorps Education Awards – A subtraction is available for the amount of an AmeriCorps education award received in 2021 used to pay for certain educational expenses. See page 13 of the Schedule SB instructions.

College Savings Account – The subtraction for contributions to a Wisconsin state-sponsored college savings account is increased to $3,380 per beneficiary ($1,690 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 increased to $6,973 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:

Monday
April 18, 2022

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.

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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 2021 property tax bill, a record of any Wisconsin Works (W2) payments received in 2021, 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 2021.

Filing status	Age as of December 31, 2021	You must file if your gross income* (or total gross income of a married couple) during 2021 was:
Single	Under 65	$11,900 or more
	65 or older	$12,150 or more
Married-filing joint return	Both spouses under 65	$22,130 or more
	One spouse 65 or older	$22,380 or more
	Both spouses 65 or older	$22,630 or more
Married-filing separate return	Under 65	$10,550 or more
	65 or older	$10,800 or more (applies to each spouse individually)
Head of household	Under 65	$15,170 or more
	65 or older	$15,420 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, 2022, you are considered to be a year older as of December 31, 2021. **Example**: If you were born on January 1, 1957, you are considered to be age 65 as of December 31, 2021.

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 2021 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 –
  $11,200 if single,
  $14,470 if head of household,
  $20,730 if married filing jointly, or
  $9,850 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 2021 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 2021
- You claim the earned income credit or the veterans and surviving spouses property tax credit

How To Get An Extension Of Time To File

Your return is due April 18, 2022.

If you cannot file on time, you can get an extension. You can use any federal extension provision for Wisconsin, even if you are filing your federal return by April 18.

How to get an extension You do *not* need to submit a request for an extension to us prior to the time you file your Wisconsin return. When you file your Form 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 18, 2022. This applies even though you may have an extension of time to file. If you do not file your return by April 18, 2022, or during an extension period, you may have to pay additional interest and penalties. If you expect to owe tax with your return, you can avoid the 1% per month interest charge during the extension period by paying the tax by April 18, 2022. Submit the payment with a 2021 Wisconsin Form 1-ES. You can get this form at any Department of Revenue office or use our estimated income tax interactive voucher on our website. 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, 2022, 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-filing) 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 18. 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 or 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 Madison WI 53790-0001	PO Box 59 Madison WI 53785-0001	PO Box 34 Madison WI 53786-0001

Envelopes without enough postage will be returned to you by the post office. Your envelope may need additional postage if it contains more than five pages or is oversized (for example, it is over ¼" thick). Also, include your complete return address.

Private Delivery Services You can use certain private delivery services approved by the 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, 2026, for 2021 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 2021 Form 1 and elect to carry the NOL back to 2019 and 2020, 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 2021 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 October 27, 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 2022 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 2022 in installments beginning April 18, 2022, using Wisconsin Form 1-ES
- Increase the amount of income tax withheld from your 2022 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 2022 and do not receive a form in the mail, go to our website to fill out the Wisconsin Estimated Income Tax Interactive Voucher 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, 2021

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

– A legal resident of Wisconsin for all of 2021
– Not claimed as a dependent on anyone's 2021 federal tax return (unless you were 62 or older on December 31, 2021)
– Not living in tax-exempt public housing for all of 2021 (**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 2021

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 2021 should be filed on the same form which would have been used if they had lived. Include only the taxpayer's income up to the date of their 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 their 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.

Note 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 2021 and you did not remarry in 2021, you can file a joint return. You can also file a joint return if your spouse died in 2022 before filing a 2021 return. A joint return should show your spouse's 2021 income before death and your income for all of 2021. 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 2021 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 2021
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 2021 return for calendar year 2021 and fiscal years that begin in 2021. 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 2020 and you are filing a joint return for 2021 with the same spouse, be sure to enter your names and social security numbers in the same order as on your 2020 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 2021 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 2021*, for information on what income you must report.

Single You may check "single" if **any** of the following was true on December 31, 2021:

- You were never married
- You were legally separated under a **final** decree of divorce or separate maintenance. **Note:** A decree of separate maintenance in Wisconsin is a judgement of legal separation granted by a judge under sec. 767.35, Wis. Stats.
- You were widowed before January 1, 2021, and did not remarry in 2021

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, 2021
- Your spouse died in 2021 and you did not remarry in 2021
- You were married at the end of 2021, and your spouse died in 2022 before filing a 2021 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 2021, 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 2021 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 2021 may be able to use this status.

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

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, 2021. 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, 2021.

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 12)
- 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, 2020, with certain exceptions. Laws enacted after December 31, 2020, 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 2021 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 2021, you must also make adjustments on Schedule I for 2021. 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 2021, 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
- Addition required for certain credits
  - Farmland preservation credit
  - 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 51, 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 subtraction
- Reserve or National Guard members
- U.S. Armed Forces active duty pay
- Combat zone related death

Line 4 Total Subtractions from Income from Schedule SB – continued

- Adoption expenses
- 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
- Expenses paid to related entities
- Income from a related entity
- Legislator's per diem
- Olympic, Paralympic, and Special Olympic medals and United States Olympic Committee and Special Olympic Board of Directors prize money
- Sales of certain insurance policies
- Physician or psychiatrist grant
- AmeriCorps education awards
- 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, 2021, 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) (see **EXCEPTIONS** below).

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). 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) 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 43.

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) 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)	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)	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). 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 Renter's and Homeowner's School Property Tax Credit

You may claim a credit if you paid rent during 2021 for living quarters used as your primary residence OR you paid property taxes during 2021 on your home. You are eligible for a credit whether or not you claim homestead credit on line 29.

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 12a and 12b 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.

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 12a and 12b.

Line 12a How to Figure the Renter's School Property Tax Credit

Step 1 Rent Paid in 2021 Fill in on the appropriate line(s) the total rent that you paid in 2021 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 2021 by the value of these items. If you shared living quarters with one or more persons (other than your spouse or dependents),

Line 12a How to Figure the Renter's School Property Tax Credit – continued

fill in only the portion of the rent which you paid in 2021. For example, if you and two other persons rented an apartment and paid total rent of $6,000 in 2021, 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 below 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 12a.

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 below) . . . . . 1. _____
2. Credit for rent with heat not included (from Column 2 of Table below) . . . . . 2. _____
3. Add lines 1 and 2. Fill in on line 12a of Form 1* . . . . . 3. _____

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

Renter's School Property Tax Credit Table*

If Rent Paid is: At Least	But Less Than	Your Line 12a 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 12b How to Figure the Homeowner's School Property Tax Credit

Step 1 Property Taxes Paid on Home in 2021 Fill in the amount of property taxes that you *paid* in 2021 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 2021

Property taxes are further limited as follows:

a. If you bought or sold your home during 2021, 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.

b. If you owned a mobile home during 2021, 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 12a.)

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 2021 must be reduced by any amount 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 their 2020 Wisconsin return. The taxpayer received a farmland preservation credit in 2021 of $600 that was based on 2020 property taxes accrued of $6,000. The 2020 property taxes were paid in 2021 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 2021 are $5,400 ($6,000 less $600 farmland preservation credit). Of this amount, $540 (10% of $5,400) is used to compute the 2021 school property tax credit.

Step 2 Use the Homeowner's School Property Tax Credit Table on the next page to figure your credit. Fill in the amount of your credit on line 12b.

CAUTION If you are also claiming the renter's credit on line 12a, 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).

Line 12b How to Figure the Homeowner's School Property Tax Credit – continued

Homeowner's School Property Tax Credit Table*

If Property Taxes are: At Least	But Less Than	Line 12b Credit is	If Property Taxes are: At Least	But Less Than	Line 12b Credit is	If Property Taxes are: At Least	But Less Than	Line 12b Credit is	If Property Taxes are: At Least	But Less Than	Line 12b Credit is	If Property Taxes are: At Least	But Less Than	Line 12b 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 13 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 13.
- 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 13 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 12 of Form 1 plus the total of the first five credits listed in the line 15 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 13 of Form 1	8. _____

Line 14 Married Couple Credit

You can claim the married couple credit if all of the following apply:

- You are married filing a joint return
- Both you and your spouse have qualified earned income
- 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)) are:

- IRA deduction (line 20 of federal Schedule 1)
- Self-employed SEP, SIMPLE, and qualified plans (line 16 of federal Schedule 1)
- Repayment of supplemental unemployment benefits (line 24e of federal Schedule 1)
- Certain business expenses of reservists, performing artists, and fee-basis government officials (line 12 of federal Schedule 1)
- Contributions to secs. 501(c)(18)(D) and 403(b) pension plans (lines 24f and 24g of federal Schedule 1)
- Disability income exclusion (from line 23 of Wisconsin Schedule SB)

Line 15 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 15. 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.

Line 15 Nonrefundable Credits – continued

- **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 2006-2020 returns, complete Schedule MS to determine the amount of carryover credit you may claim for 2021.
- **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.
- **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 16 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 16. Be sure to enter in the brackets on line 16 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 19 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 2021 on which sales and use tax was not charged? If yes, you must report Wisconsin sales and use tax on these purchases on line 19 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 below to determine whether you are liable for Wisconsin sales and use tax.

Note If you do not include an amount on line 19, place a checkmark in the space provided to certify that you do not owe any sales or use tax. Only returns certified as "no use tax due" will be recognized as filing a sales/use tax return.

Worksheet for Computing Wisconsin Sales and Use Tax

1. Total purchases subject to Wisconsin sales and use tax (i.e., purchases on which no sales and use tax was charged by the seller) . . . . . $ _____
2. Sales and use tax rate (see rate chart) . . . . . x _____ %
3. Amount of sales and use tax due for 2021 (line 1 multiplied by tax rate on line 2). Round this amount to the nearest dollar and fill in on line 19 of Form 1 . . . . . $ _____

Sales and Use Tax Rate Chart

In all Wisconsin counties except those shown below, the tax rate was 5.5% for all of 2021.

If storage, use, or consumption in 2021 was in one of the following counties, the tax rate was 5%:

Manitowoc Winnebago Racine Waukesha

Line 20 Donations

You may designate amounts as a donation to one or more of the programs listed on lines 20a through 20h. Your donation will either reduce your refund or be added to tax due. Add the amounts on lines 20a through 20h and fill in the total on line 20.

Line 20a 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 20a.

Line 20b 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 20b.

Line 20c 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 20c.

Line 20d 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 20d.

Line 20e 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 20e.

Line 20f 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 20f.

Line 20g 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 20g.

Line 20h Special Olympics Wisconsin You may donate an amount to Special Olympics Wisconsin, Inc. Fill in the amount you want to donate on line 20h.

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 16, 2023, or if your original return was filed after April 18, 2022, within 18 months of the date your return was filed.

Line 21 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 8 of federal Schedule 2 (Form 1040). 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 8 of federal Schedule 2 (Form 1040).
- 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 from line 17j of federal Schedule 2 (Form 1040).
- 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.

Line 21 Penalties on IRAs, Other Retirement Plans, MSAs, Etc. – continued

If you were subject to any of the above federal taxes for 2021, fill in the total of such taxes in the space provided on line 21. Multiply the amount filled in by .33 (33%) and fill in the result on line 21.

→ You are not subject to the penalty on payments from certain retirement plans if the payments are exempt from Wisconsin tax or excluded from Wisconsin income. See the instructions for lines 14, 15, and 17 of Schedule SB for information on retirement payments that are exempt from Wisconsin tax or excluded from Wisconsin income 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 22 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 22. 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 24 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 24. 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 14 of Form 1099-R, but only if Wisconsin is the state identified in Box 15 of Form W-2 or Box 15 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 25 2021 Wisconsin Estimated Tax Payments and Amount Applied From 2020 Return

Fill in any payments you made on your 2021 estimated Wisconsin income tax (2021 Form 1-ES). This includes any extension payments made on 2021 Form 1-ES. Include any overpayment from your 2020 return that you were allowed as credit to your 2021 Wisconsin estimated tax.

Line 25 2021 Wisconsin Estimated Tax Payments and Amount Applied From 2020 Return – continued

Note **Check Your Estimated Tax Payments** Before filling in line 25, 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 2020 returns that you and your spouse were allowed as credit to 2021 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 2021.

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 2021 and the name(s) and social security number(s) under which you made them.

Line 26 Earned Income Credit

New You must use your 2021 federal earned income when computing the Wisconsin earned income credit. See the instructions for Step 2 below.

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. See the instructions for Step 2 below.

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.

To claim the Wisconsin earned income credit, complete the following steps and fill in the required information in the spaces provided on line 26.

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 Caution Wisconsin has **not** adopted the following changes to the 2021 federal earned income tax credit made by Public Law 117-2. If any of these federal provisions apply, you must recompute your federal earned income tax credit for Wisconsin purposes. Use either Worksheet A or Worksheet B in the 2021 Form 1040 instructions to recompute your federal earned income tax credit for Wisconsin. Enter the recomputed federal credit on line 26.

- If your earned income for 2021 is less than your earned income for 2019, you may elect to use your 2019 earned income to compute your 2021 federal earned income tax credit. For Wisconsin, you must use your 2021 earned income to compute your federal earned income tax credit.
- Raised the investment income limit to $10,000. For Wisconsin, the investment income limit is $3,650.
- Allows a married individual filing as married filing separate to claim the earned income tax credit if either of the following apply:
  - The individual lived apart from their spouse for the last 6 months of 2021.
  - The individual has a decree of divorce or separate maintenance, a written separation agreement, or a decree requiring a spouse to make payments for the support or maintenance of the other spouse and does not live with the other spouse at the end of 2021.

For Wisconsin, a married individual filing as married filing separate cannot claim the earned income tax credit if either of these situations apply.

Line 26 Earned Income Credit – continued

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 26. 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 26. Write "EIC" in the space to the right of line 26 below the yellow shaded box. Complete your return through line 31 of Form 1. Enclose a copy of your federal return (Form 1040 or 1040-SR) with your Form 1.

Line 27 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 27a of Form 1 the amount from line 17 of your Schedule FC. Fill in on line 27b 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 28 Repayment Credit

If you had to repay during 2021, 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 2021.
(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 28 of Form 1. Enclose a statement showing how you computed your credit.

Line 29 Homestead Credit

If you are claiming homestead credit, attach Schedule H or H-EZ to your Form 1. Fill in on line 29 the amount from line 19 of your Schedule H or line 14 of Schedule H-EZ.

→ 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 30 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 their 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 their death and following the individual's death, their 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.

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.).

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.

Line 30 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 property tax bill, other	2.
3.	Value of land from property tax bill, undeveloped	3.
4.	Value of land from property tax bill, agricultural	4.
5.	Value of land from property tax bill, agricultural forest	5.
6.	Value of land from property 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 (from Part I, line 1)	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.

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 30 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 2021 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 2021 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 2021, and the certification, if required, received from the WDVA with your return.

Line 31 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 31.

- **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 32 Amounts Previously Paid

Amended return only – Complete this line only if this is an amended 2021 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 32 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 2021 amended return and additional tax paid as a result of a department adjustment to your return. Do not include payments of interest or penalties.

Line 34 Amounts Previously Refunded

Amended return only – Complete this line only if this is an amended 2021 Form 1. Fill in the refund from your original 2021 return (not including the amount applied to your 2022 estimated tax). This is generally the amount from line 37 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 2021 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 32 instead of line 34.

Line 35 Subtraction

If line 34 is less than line 33, subtract line 34 from line 33 and fill in the result on line 35. If line 34 is more than line 33, subtract line 33 from line 34 and fill in the result on line 35 as a negative number by placing a minus sign (−) in front of the number.

Line 36 Amount You Overpaid

If line 23 is less than line 35, subtract line 23 from line 35. Fill in the result on line 36. If line 35 is a negative number, do not complete line 36.

→ 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 40 instructions to see if you owe underpayment interest. If you owe underpayment interest and you show an overpayment on line 36, reduce the amount on line 36 by the amount of underpayment interest on line 40.

Line 37 Refund

Fill in on line 37 the amount from line 36 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 37 cannot be more than the amount on line 36 less the amount applied to your estimated tax on line 38.

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 2021 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 2022 estimated tax.

Line 38 Amount Applied to 2022 Estimated Tax

Fill in on line 38 the amount, if any, of the overpayment on line 36 you want applied to your 2022 estimated tax.

If you are married filing a joint return, we will apply the amount on line 38 to your joint estimated tax. If you are married filing a separate return, we will apply the amount on line 38 to your separate estimated tax.

Amended return only – Generally, the amount filled in on line 38 must be the same as the amount shown on line 38 of your original Form 1 (or as adjusted by the department). However, if you file your amended return by January 17, 2023, you may increase or decrease the amount to be applied to your 2022 estimated tax.

Line 39 Amount You Owe

If line 35 is less than line 23, complete line 39a to determine the amount you owe.

Note Interest on any tax due is 12% per year from the due date of your 2021 return. If you owe any interest, figure the interest on the amount of tax you owe. Enter the amount of interest on line 39b. Do not include the amount of interest in the total on line 39a.

Line 39 Amount You Owe – continued

Amended return only – If the total of the amount on line 23 and line 38 is greater than line 35, you owe additional tax. Subtract line 35 from the total of lines 23 and 38. **CAUTION** If line 35 is a negative number because line 34 exceeds line 33, treat the amount on line 35 as a positive number and add (rather than subtract) line 35 to lines 23 and 38. Interest on the additional tax due is 12% per year from the due date of your 2021 return. Figure the interest on the additional tax you owe. Enter the amount of interest on line 39b. Do not include this interest in the total on line 39a.

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 40 instructions to see if you owe underpayment interest. If you do, include the underpayment interest from line 40 in the amount you fill in on line 39a.

If you owe an amount with your return, you can pay online or by check, money order, or credit card. **Do not** include any 2022 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)
acipayonline.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 40 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 40 Underpayment Interest – continued

You owe underpayment interest if one of the following applies:

- Line 39a 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 18 minus the amounts on lines 26 through 31.

Exceptions You will not owe underpayment interest if your 2020 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 2020 and you were a Wisconsin resident for all of 2020.
2. The amounts on lines 24 and 25 of your 2021 return are at least as much as the tax shown on your 2020 return. Your estimated tax payments for 2021 must have been made on time and for the required amount. This does not apply if you did not file a 2020 return.

The tax shown on your 2020 return is the amount on line 19 minus the amounts on lines 27 through 32.

Fill in the exception code in the brackets to the left of line 40 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, 2022. Qualified farmers and fishers must enter exception code "04" in the brackets to the left of line 40. 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 40. Add the amount of the underpayment interest to any tax due and fill in the total on line 39a. If you are due a refund, subtract the underpayment interest from the overpayment you show on line 36 and adjust lines 37 and 38 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 40 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 40. If the amount of underpayment interest is reduced, put a minus sign (−) in front of the amount on line 40.

If line 36 of Form 1 shows an overpayment and you are reducing the amount of underpayment interest, add the amount on line 40 to the amount on line 36 of Form 1. Adjust lines 37 and 38 accordingly.

If line 39a of Form 1 shows an amount due and you are increasing the amount of underpayment interest, add the amount on line 40 to the amount on line 39a 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 2021 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 their 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 2022 tax return. This is April 18, 2023, 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.

■ **Wisconsin Identity Protection PIN** If you received a Wisconsin Identity Protection PIN from the Department of Revenue, enter it in the Wisconsin Identity Protection PIN spaces provided to the right of your signature. You must correctly enter all seven characters of your Wisconsin Identity Protection PIN. If you didn't receive a Wisconsin Identity Protection PIN, leave these spaces blank. **Caution:** This Wisconsin Identity Protection PIN is different from any Identity Protection PIN you may have received from the IRS.

If you are filing a joint return and both taxpayers receive a Wisconsin Identity Protection PIN, enter both Wisconsin Identity Protection PINs in the spaces provided. For more information, see our Wisconsin Identity Protection PIN common questions at revenue.wi.gov/Pages/FAQS/IP-PIN.aspx.

2021 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	**11,059**	11,200	20,730	9,850	14,470	**40,500**	**41,000**	8,248	17,279	3,978	8,931
11,059	**11,500**	11,200	20,730	9,807	14,470	**41,000**	**41,500**	8,188	17,180	3,879	8,819
11,500	**12,000**	11,200	20,730	9,714	14,470	**41,500**	**42,000**	8,128	17,081	3,780	8,706
12,000	**12,500**	11,200	20,730	9,615	14,470	**42,000**	**42,500**	8,068	16,982	3,681	8,594
12,500	**13,000**	11,200	20,730	9,516	14,470	**42,500**	**43,000**	8,008	16,883	3,582	8,481
13,000	**13,500**	11,200	20,730	9,417	14,470	**43,000**	**43,500**	7,948	16,784	3,483	8,368
13,500	**14,000**	11,200	20,730	9,318	14,470	**43,500**	**44,000**	7,888	16,685	3,385	8,256
14,000	**14,500**	11,200	20,730	9,219	14,470	**44,000**	**44,500**	7,828	16,587	3,286	8,143
14,500	**15,000**	11,200	20,730	9,120	14,470	**44,500**	**45,000**	7,768	16,488	3,187	8,031
15,000	**15,500**	11,200	20,730	9,021	14,470	**45,000**	**45,500**	7,708	16,389	3,088	7,918
15,500	**16,000**	11,200	20,730	8,922	14,470	**45,500**	**46,000**	7,648	16,290	2,989	7,806
16,000	**16,500**	11,188	20,730	8,824	14,447	**46,000**	**46,500**	7,588	16,191	2,890	7,693
16,500	**17,000**	11,128	20,730	8,725	14,335	**46,500**	**47,000**	7,528	16,092	2,791	7,580
17,000	**17,500**	11,068	20,730	8,626	14,222	**47,000**	**47,500**	7,468	15,993	2,692	7,468
17,500	**18,000**	11,008	20,730	8,527	14,110	**47,500**	**48,000**	7,408	15,894	2,593	7,408
18,000	**18,500**	10,948	20,730	8,428	13,997	**48,000**	**48,500**	7,348	15,795	2,495	7,348
18,500	**19,000**	10,888	20,730	8,329	13,885	**48,500**	**49,000**	7,288	15,696	2,396	7,288
19,000	**19,500**	10,828	20,730	8,230	13,772	**49,000**	**49,500**	7,228	15,598	2,297	7,228
19,500	**20,000**	10,768	20,730	8,131	13,659	**49,500**	**50,000**	7,168	15,499	2,198	7,168
20,000	**20,500**	10,708	20,730	8,032	13,547	**50,000**	**50,500**	7,108	15,400	2,099	7,108
20,500	**21,000**	10,648	20,730	7,934	13,434	**50,500**	**51,000**	7,048	15,301	2,000	7,048
21,000	**21,500**	10,588	20,730	7,835	13,322	**51,000**	**51,500**	6,988	15,202	1,901	6,988
21,500	**22,000**	10,528	20,730	7,736	13,209	**51,500**	**52,000**	6,928	15,103	1,802	6,928
22,000	**22,500**	10,468	20,730	7,637	13,097	**52,000**	**52,500**	6,868	15,004	1,703	6,868
22,500	**23,000**	10,408	20,730	7,538	12,984	**52,500**	**53,000**	6,808	14,905	1,605	6,808
23,000	**23,500**	10,348	20,730	7,439	12,871	**53,000**	**53,500**	6,748	14,806	1,506	6,748
23,500	**24,000**	10,288	20,641	7,340	12,759	**53,500**	**54,000**	6,688	14,708	1,407	6,688
24,000	**24,500**	10,228	20,542	7,241	12,646	**54,000**	**54,500**	6,628	14,609	1,308	6,628
24,500	**25,000**	10,168	20,443	7,142	12,534	**54,500**	**55,000**	6,568	14,510	1,209	6,568
25,000	**25,500**	10,108	20,344	7,044	12,421	**55,000**	**55,500**	6,508	14,411	1,110	6,508
25,500	**26,000**	10,048	20,245	6,945	12,309	**55,500**	**56,000**	6,448	14,312	1,011	6,448
26,000	**26,500**	9,988	20,147	6,846	12,196	**56,000**	**56,500**	6,388	14,213	912	6,388
26,500	**27,000**	9,928	20,048	6,747	12,083	**56,500**	**57,000**	6,328	14,114	813	6,328
27,000	**27,500**	9,868	19,949	6,648	11,971	**57,000**	**57,500**	6,268	14,015	715	6,268
27,500	**28,000**	9,808	19,850	6,549	11,858	**57,500**	**58,000**	6,208	13,916	616	6,208
28,000	**28,500**	9,748	19,751	6,450	11,746	**58,000**	**58,500**	6,148	13,818	517	6,148
28,500	**29,000**	9,688	19,652	6,351	11,633	**58,500**	**59,000**	6,088	13,719	418	6,088
29,000	**29,500**	9,628	19,553	6,252	11,521	**59,000**	**59,500**	6,028	13,620	319	6,028
29,500	**30,000**	9,568	19,454	6,153	11,408	**59,500**	**60,000**	5,968	13,521	220	5,968
30,000	**30,500**	9,508	19,355	6,055	11,295	**60,000**	**60,500**	5,908	13,422	121	5,908
30,500	**31,000**	9,448	19,257	5,956	11,183	**60,500**	**61,000**	5,848	13,323	22	5,848
31,000	**31,500**	9,388	19,158	5,857	11,070	**61,000**	**61,500**	5,788	13,224	0	5,788
31,500	**32,000**	9,328	19,059	5,758	10,958	**61,500**	**62,000**	5,728	13,125	0	5,728
32,000	**32,500**	9,268	18,960	5,659	10,845	**62,000**	**62,500**	5,668	13,026	0	5,668
32,500	**33,000**	9,208	18,861	5,560	10,733	**62,500**	**63,000**	5,608	12,928	0	5,608
33,000	**33,500**	9,148	18,762	5,461	10,620	**63,000**	**63,500**	5,548	12,829	0	5,548
33,500	**34,000**	9,088	18,663	5,362	10,507	**63,500**	**64,000**	5,488	12,730	0	5,488
34,000	**34,500**	9,028	18,564	5,263	10,395	**64,000**	**64,500**	5,428	12,631	0	5,428
34,500	**35,000**	8,968	18,465	5,165	10,282	**64,500**	**65,000**	5,368	12,532	0	5,368
35,000	**35,500**	8,908	18,367	5,066	10,170	**65,000**	**65,500**	5,308	12,433	0	5,308
35,500	**36,000**	8,848	18,268	4,967	10,057	**65,500**	**66,000**	5,248	12,334	0	5,248
36,000	**36,500**	8,788	18,169	4,868	9,944	**66,000**	**66,500**	5,188	12,235	0	5,188
36,500	**37,000**	8,728	18,070	4,769	9,832	**66,500**	**67,000**	5,128	12,136	0	5,128
37,000	**37,500**	8,668	17,971	4,670	9,719	**67,000**	**67,500**	5,068	12,038	0	5,068
37,500	**38,000**	8,608	17,872	4,571	9,607	**67,500**	**68,000**	5,008	11,939	0	5,008
38,000	**38,500**	8,548	17,773	4,472	9,494	**68,000**	**68,500**	4,948	11,840	0	4,948
38,500	**39,000**	8,488	17,674	4,373	9,382	**68,500**	**69,000**	4,888	11,741	0	4,888
39,000	**39,500**	8,428	17,575	4,275	9,269	**69,000**	**69,500**	4,828	11,642	0	4,828
39,500	**40,000**	8,368	17,477	4,176	9,156	**69,500**	**70,000**	4,768	11,543	0	4,768
40,000	**40,500**	8,308	17,378	4,077	9,044	**70,000**	**70,500**	4,708	11,444	0	4,708

Continued on next page

2021 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 –			
70,500	**71,000**	4,648	11,345	0	4,648	**100,500**	**101,000**	1,048	5,412	0	1,048
71,000	**71,500**	4,588	11,246	0	4,588	**101,000**	**101,500**	988	5,313	0	988
71,500	**72,000**	4,528	11,148	0	4,528	**101,500**	**102,000**	928	5,214	0	928
72,000	**72,500**	4,468	11,049	0	4,468	**102,000**	**102,500**	868	5,115	0	868
72,500	**73,000**	4,408	10,950	0	4,408	**102,500**	**103,000**	808	5,016	0	808
73,000	**73,500**	4,348	10,851	0	4,348	**103,000**	**103,500**	748	4,917	0	748
73,500	**74,000**	4,288	10,752	0	4,288	**103,500**	**104,000**	688	4,819	0	688
74,000	**74,500**	4,228	10,653	0	4,228	**104,000**	**104,500**	628	4,720	0	628
74,500	**75,000**	4,168	10,554	0	4,168	**104,500**	**105,000**	568	4,621	0	568
75,000	**75,500**	4,108	10,455	0	4,108	**105,000**	**105,500**	508	4,522	0	508
75,500	**76,000**	4,048	10,356	0	4,048	**105,500**	**106,000**	448	4,423	0	448
76,000	**76,500**	3,988	10,258	0	3,988	**106,000**	**106,500**	388	4,324	0	388
76,500	**77,000**	3,928	10,159	0	3,928	**106,500**	**107,000**	328	4,225	0	328
77,000	**77,500**	3,868	10,060	0	3,868	**107,000**	**107,500**	268	4,126	0	268
77,500	**78,000**	3,808	9,961	0	3,808	**107,500**	**108,000**	208	4,027	0	208
78,000	**78,500**	3,748	9,862	0	3,748	**108,000**	**108,500**	148	3,929	0	148
78,500	**79,000**	3,688	9,763	0	3,688	**108,500**	**109,000**	88	3,830	0	88
79,000	**79,500**	3,628	9,664	0	3,628	**109,000**	**109,500**	28	3,731	0	28
79,500	**80,000**	3,568	9,565	0	3,568	**109,500**	**110,000**	0	3,632	0	0
80,000	**80,500**	3,508	9,466	0	3,508	**110,000**	**110,500**	0	3,533	0	0
80,500	**81,000**	3,448	9,368	0	3,448	**110,500**	**111,000**	0	3,434	0	0
81,000	**81,500**	3,388	9,269	0	3,388	**111,000**	**111,500**	0	3,335	0	0
81,500	**82,000**	3,328	9,170	0	3,328	**111,500**	**112,000**	0	3,236	0	0
82,000	**82,500**	3,268	9,071	0	3,268	**112,000**	**112,500**	0	3,137	0	0
82,500	**83,000**	3,208	8,972	0	3,208	**112,500**	**113,000**	0	3,039	0	0
83,000	**83,500**	3,148	8,873	0	3,148	**113,000**	**113,500**	0	2,940	0	0
83,500	**84,000**	3,088	8,774	0	3,088	**113,500**	**114,000**	0	2,841	0	0
84,000	**84,500**	3,028	8,675	0	3,028	**114,000**	**114,500**	0	2,742	0	0
84,500	**85,000**	2,968	8,576	0	2,968	**114,500**	**115,000**	0	2,643	0	0
85,000	**85,500**	2,908	8,478	0	2,908	**115,000**	**115,500**	0	2,544	0	0
85,500	**86,000**	2,848	8,379	0	2,848	**115,500**	**116,000**	0	2,445	0	0
86,000	**86,500**	2,788	8,280	0	2,788	**116,000**	**116,500**	0	2,346	0	0
86,500	**87,000**	2,728	8,181	0	2,728	**116,500**	**117,000**	0	2,247	0	0
87,000	**87,500**	2,668	8,082	0	2,668	**117,000**	**117,500**	0	2,149	0	0
87,500	**88,000**	2,608	7,983	0	2,608	**117,500**	**118,000**	0	2,050	0	0
88,000	**88,500**	2,548	7,884	0	2,548	**118,000**	**118,500**	0	1,951	0	0
88,500	**89,000**	2,488	7,785	0	2,488	**118,500**	**119,000**	0	1,852	0	0
89,000	**89,500**	2,428	7,686	0	2,428	**119,000**	**119,500**	0	1,753	0	0
89,500	**90,000**	2,368	7,588	0	2,368	**119,500**	**120,000**	0	1,654	0	0
90,000	**90,500**	2,308	7,489	0	2,308	**120,000**	**120,500**	0	1,555	0	0
90,500	**91,000**	2,248	7,390	0	2,248	**120,500**	**121,000**	0	1,456	0	0
91,000	**91,500**	2,188	7,291	0	2,188	**121,000**	**121,500**	0	1,357	0	0
91,500	**92,000**	2,128	7,192	0	2,128	**121,500**	**122,000**	0	1,259	0	0
92,000	**92,500**	2,068	7,093	0	2,068	**122,000**	**122,500**	0	1,160	0	0
92,500	**93,000**	2,008	6,994	0	2,008	**122,500**	**123,000**	0	1,061	0	0
93,000	**93,500**	1,948	6,895	0	1,948	**123,000**	**123,500**	0	962	0	0
93,500	**94,000**	1,888	6,796	0	1,888	**123,500**	**124,000**	0	863	0	0
94,000	**94,500**	1,828	6,698	0	1,828	**124,000**	**124,500**	0	764	0	0
94,500	**95,000**	1,768	6,599	0	1,768	**124,500**	**125,000**	0	665	0	0
95,000	**95,500**	1,708	6,500	0	1,708	**125,000**	**125,500**	0	566	0	0
95,500	**96,000**	1,648	6,401	0	1,648	**125,500**	**126,000**	0	467	0	0
96,000	**96,500**	1,588	6,302	0	1,588	**126,000**	**126,500**	0	369	0	0
96,500	**97,000**	1,528	6,203	0	1,528	**126,500**	**127,000**	0	270	0	0
97,000	**97,500**	1,468	6,104	0	1,468	**127,000**	**127,500**	0	171	0	0
97,500	**98,000**	1,408	6,005	0	1,408	**127,500**	**128,000**	0	72	0	0
98,000	**98,500**	1,348	5,906	0	1,348	**128,000**	**128,113**	0	11	0	0
98,500	**99,000**	1,288	5,807	0	1,288	**128,113**	**or over**	0	0	0	0
99,000	**99,500**	1,228	5,709	0	1,228						
99,500	**100,000**	1,168	5,610	0	1,168						
100,000	**100,500**	1,108	5,511	0	1,108						

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 $1,153. 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	1,221	1,148	1,318
28,600	28,700	1,226	1,153	1,324
28,700	28,800	1,232	1,157	1,329
28,800	28,900	1,237	1,162	1,334
28,900	29,000	1,242	1,167	1,340

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
		Your tax is –		
0	20	0	0	0
20	40	1	1	1
40	100	2	2	2
100	200	5	5	5
200	300	9	9	9
300	400	12	12	12
400	500	16	16	16
500	600	19	19	19
600	700	23	23	23
700	800	27	27	27
800	900	30	30	30
900	1,000	34	34	34
1,000				
1,000	1,100	37	37	37
1,100	1,200	41	41	41
1,200	1,300	44	44	44
1,300	1,400	48	48	48
1,400	1,500	51	51	51
1,500	1,600	55	55	55
1,600	1,700	58	58	58
1,700	1,800	62	62	62
1,800	1,900	65	65	65
1,900	2,000	69	69	69
2,000				
2,000	2,100	73	73	73
2,100	2,200	76	76	76
2,200	2,300	80	80	80
2,300	2,400	83	83	83
2,400	2,500	87	87	87
2,500	2,600	90	90	90
2,600	2,700	94	94	94
2,700	2,800	97	97	97
2,800	2,900	101	101	101
2,900	3,000	104	104	104
3,000				
3,000	3,100	108	108	108
3,100	3,200	112	112	112
3,200	3,300	115	115	115
3,300	3,400	119	119	119
3,400	3,500	122	122	122
3,500	3,600	126	126	126
3,600	3,700	129	129	129
3,700	3,800	133	133	133
3,800	3,900	136	136	136
3,900	4,000	140	140	140
4,000				
4,000	4,100	143	143	143
4,100	4,200	147	147	147
4,200	4,300	150	150	150
4,300	4,400	154	154	154
4,400	4,500	158	158	158
4,500	4,600	161	161	161
4,600	4,700	165	165	165
4,700	4,800	168	168	168
4,800	4,900	172	172	172
4,900	5,000	175	175	175
5,000				
5,000	5,100	179	179	179
5,100	5,200	182	182	182
5,200	5,300	186	186	186
5,300	5,400	189	189	189
5,400	5,500	193	193	193
5,500	5,600	196	196	196
5,600	5,700	200	200	200
5,700	5,800	204	204	204
5,800	5,900	207	207	207
5,900	6,000	211	211	211
6,000				
6,000	6,100	214	214	214
6,100	6,200	218	218	218
6,200	6,300	221	221	221
6,300	6,400	225	225	225
6,400	6,500	228	228	228
6,500	6,600	232	232	232
6,600	6,700	235	235	235
6,700	6,800	239	239	239
6,800	6,900	242	242	242
6,900	7,000	246	246	246
7,000				
7,000	7,100	250	250	250
7,100	7,200	253	253	253
7,200	7,300	257	257	257
7,300	7,400	260	260	260
7,400	7,500	264	264	264
7,500	7,600	267	267	267
7,600	7,700	271	271	271
7,700	7,800	274	274	274
7,800	7,900	278	278	278
7,900	8,000	281	281	281
8,000				
8,000	8,100	285	285	285
8,100	8,200	289	289	289
8,200	8,300	292	292	294
8,300	8,400	296	296	299
8,400	8,500	299	299	303
8,500	8,600	303	303	308
8,600	8,700	306	306	313
8,700	8,800	310	310	317
8,800	8,900	313	313	322
8,900	9,000	317	317	326
9,000				
9,000	9,100	320	320	331
9,100	9,200	324	324	336
9,200	9,300	327	327	340
9,300	9,400	331	331	345
9,400	9,500	335	335	350
9,500	9,600	338	338	354
9,600	9,700	342	342	359
9,700	9,800	345	345	364
9,800	9,900	349	349	368
9,900	10,000	352	352	373
10,000				
10,000	10,100	356	356	378
10,100	10,200	359	359	382
10,200	10,300	363	363	387
10,300	10,400	366	366	392
10,400	10,500	370	370	396
10,500	10,600	373	373	401
10,600	10,700	377	377	406
10,700	10,800	381	381	410
10,800	10,900	384	384	415
10,900	11,000	388	388	419

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	424	**17,000**	**17,100**	658	613	709	**23,000**	**23,100**	937	892	1,027
11,100	**11,200**	395	395	429	**17,100**	**17,200**	663	618	714	**23,100**	**23,200**	942	897	1,032
11,200	**11,300**	398	398	433	**17,200**	**17,300**	668	623	720	**23,200**	**23,300**	947	902	1,038
11,300	**11,400**	402	402	438	**17,300**	**17,400**	672	627	725	**23,300**	**23,400**	951	906	1,043
11,400	**11,500**	405	405	443	**17,400**	**17,500**	677	632	730	**23,400**	**23,500**	956	911	1,048
11,500	**11,600**	409	409	447	**17,500**	**17,600**	682	637	735	**23,500**	**23,600**	961	916	1,053
11,600	**11,700**	412	412	452	**17,600**	**17,700**	686	641	741	**23,600**	**23,700**	965	920	1,059
11,700	**11,800**	416	416	457	**17,700**	**17,800**	691	646	746	**23,700**	**23,800**	970	925	1,064
11,800	**11,900**	419	419	461	**17,800**	**17,900**	695	651	751	**23,800**	**23,900**	974	930	1,069
11,900	**12,000**	423	423	466	**17,900**	**18,000**	700	655	757	**23,900**	**24,000**	979	934	1,075
12,000					**18,000**					**24,000**				
12,000	**12,100**	427	427	471	**18,000**	**18,100**	705	660	762	**24,000**	**24,100**	984	939	1,080
12,100	**12,200**	430	430	475	**18,100**	**18,200**	709	665	767	**24,100**	**24,200**	988	944	1,085
12,200	**12,300**	435	434	480	**18,200**	**18,300**	714	669	773	**24,200**	**24,300**	993	948	1,091
12,300	**12,400**	440	437	485	**18,300**	**18,400**	719	674	778	**24,300**	**24,400**	998	953	1,096
12,400	**12,500**	444	441	489	**18,400**	**18,500**	723	679	783	**24,400**	**24,500**	1,004	958	1,101
12,500	**12,600**	449	444	494	**18,500**	**18,600**	728	683	788	**24,500**	**24,600**	1,009	962	1,106
12,600	**12,700**	454	448	499	**18,600**	**18,700**	733	688	794	**24,600**	**24,700**	1,014	967	1,112
12,700	**12,800**	458	451	503	**18,700**	**18,800**	737	692	799	**24,700**	**24,800**	1,020	971	1,117
12,800	**12,900**	463	455	508	**18,800**	**18,900**	742	697	804	**24,800**	**24,900**	1,025	976	1,122
12,900	**13,000**	468	458	512	**18,900**	**19,000**	747	702	810	**24,900**	**25,000**	1,030	981	1,128
13,000					**19,000**					**25,000**				
13,000	**13,100**	472	462	517	**19,000**	**19,100**	751	706	815	**25,000**	**25,100**	1,035	985	1,133
13,100	**13,200**	477	466	522	**19,100**	**19,200**	756	711	820	**25,100**	**25,200**	1,041	990	1,138
13,200	**13,300**	482	469	526	**19,200**	**19,300**	761	716	826	**25,200**	**25,300**	1,046	995	1,144
13,300	**13,400**	486	473	531	**19,300**	**19,400**	765	720	831	**25,300**	**25,400**	1,051	999	1,149
13,400	**13,500**	491	476	536	**19,400**	**19,500**	770	725	836	**25,400**	**25,500**	1,057	1,004	1,154
13,500	**13,600**	496	480	540	**19,500**	**19,600**	775	730	841	**25,500**	**25,600**	1,062	1,009	1,159
13,600	**13,700**	500	483	545	**19,600**	**19,700**	779	734	847	**25,600**	**25,700**	1,067	1,013	1,165
13,700	**13,800**	505	487	550	**19,700**	**19,800**	784	739	852	**25,700**	**25,800**	1,073	1,018	1,170
13,800	**13,900**	509	490	554	**19,800**	**19,900**	788	744	857	**25,800**	**25,900**	1,078	1,023	1,175
13,900	**14,000**	514	494	559	**19,900**	**20,000**	793	748	863	**25,900**	**26,000**	1,083	1,027	1,181
14,000					**20,000**					**26,000**				
14,000	**14,100**	519	497	564	**20,000**	**20,100**	798	753	868	**26,000**	**26,100**	1,088	1,032	1,186
14,100	**14,200**	523	501	568	**20,100**	**20,200**	802	758	873	**26,100**	**26,200**	1,094	1,037	1,191
14,200	**14,300**	528	504	573	**20,200**	**20,300**	807	762	879	**26,200**	**26,300**	1,099	1,041	1,197
14,300	**14,400**	533	508	578	**20,300**	**20,400**	812	767	884	**26,300**	**26,400**	1,104	1,046	1,202
14,400	**14,500**	537	512	582	**20,400**	**20,500**	816	772	889	**26,400**	**26,500**	1,110	1,051	1,207
14,500	**14,600**	542	515	587	**20,500**	**20,600**	821	776	894	**26,500**	**26,600**	1,115	1,055	1,212
14,600	**14,700**	547	519	592	**20,600**	**20,700**	826	781	900	**26,600**	**26,700**	1,120	1,060	1,218
14,700	**14,800**	551	522	596	**20,700**	**20,800**	830	785	905	**26,700**	**26,800**	1,126	1,064	1,223
14,800	**14,900**	556	526	601	**20,800**	**20,900**	835	790	910	**26,800**	**26,900**	1,131	1,069	1,228
14,900	**15,000**	561	529	605	**20,900**	**21,000**	840	795	916	**26,900**	**27,000**	1,136	1,074	1,234
15,000					**21,000**					**27,000**				
15,000	**15,100**	565	533	610	**21,000**	**21,100**	844	799	921	**27,000**	**27,100**	1,141	1,078	1,239
15,100	**15,200**	570	536	615	**21,100**	**21,200**	849	804	926	**27,100**	**27,200**	1,147	1,083	1,244
15,200	**15,300**	575	540	619	**21,200**	**21,300**	854	809	932	**27,200**	**27,300**	1,152	1,088	1,250
15,300	**15,400**	579	543	624	**21,300**	**21,400**	858	813	937	**27,300**	**27,400**	1,157	1,092	1,255
15,400	**15,500**	584	547	629	**21,400**	**21,500**	863	818	942	**27,400**	**27,500**	1,163	1,097	1,260
15,500	**15,600**	589	550	633	**21,500**	**21,600**	868	823	947	**27,500**	**27,600**	1,168	1,102	1,265
15,600	**15,700**	593	554	638	**21,600**	**21,700**	872	827	953	**27,600**	**27,700**	1,173	1,106	1,271
15,700	**15,800**	598	558	643	**21,700**	**21,800**	877	832	958	**27,700**	**27,800**	1,179	1,111	1,276
15,800	**15,900**	602	561	647	**21,800**	**21,900**	881	837	963	**27,800**	**27,900**	1,184	1,116	1,281
15,900	**16,000**	607	565	652	**21,900**	**22,000**	886	841	969	**27,900**	**28,000**	1,189	1,120	1,287
16,000					**22,000**					**28,000**				
16,000	**16,100**	612	568	657	**22,000**	**22,100**	891	846	974	**28,000**	**28,100**	1,194	1,125	1,292
16,100	**16,200**	616	572	661	**22,100**	**22,200**	895	851	979	**28,100**	**28,200**	1,200	1,130	1,297
16,200	**16,300**	621	576	667	**22,200**	**22,300**	900	855	985	**28,200**	**28,300**	1,205	1,134	1,303
16,300	**16,400**	626	581	672	**22,300**	**22,400**	905	860	990	**28,300**	**28,400**	1,210	1,139	1,308
16,400	**16,500**	630	586	677	**22,400**	**22,500**	909	865	995	**28,400**	**28,500**	1,216	1,144	1,313
16,500	**16,600**	635	590	682	**22,500**	**22,600**	914	869	1,000	**28,500**	**28,600**	1,221	1,148	1,318
16,600	**16,700**	640	595	688	**22,600**	**22,700**	919	874	1,006	**28,600**	**28,700**	1,226	1,153	1,324
16,700	**16,800**	644	599	693	**22,700**	**22,800**	923	878	1,011	**28,700**	**28,800**	1,232	1,157	1,329
16,800	**16,900**	649	604	698	**22,800**	**22,900**	928	883	1,016	**28,800**	**28,900**	1,237	1,162	1,334
16,900	**17,000**	654	609	704	**22,900**	**23,000**	933	888	1,022	**28,900**	**29,000**	1,242	1,167	1,340

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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**	1,247	1,171	1,345	**35,000**	**35,100**	1,565	1,468	1,663	**41,000**	**41,100**	1,883	1,786	1,981
29,100	**29,200**	1,253	1,176	1,350	**35,100**	**35,200**	1,571	1,473	1,668	**41,100**	**41,200**	1,889	1,791	1,986
29,200	**29,300**	1,258	1,181	1,356	**35,200**	**35,300**	1,576	1,479	1,674	**41,200**	**41,300**	1,894	1,797	1,992
29,300	**29,400**	1,263	1,185	1,361	**35,300**	**35,400**	1,581	1,484	1,679	**41,300**	**41,400**	1,899	1,802	1,997
29,400	**29,500**	1,269	1,190	1,366	**35,400**	**35,500**	1,587	1,489	1,684	**41,400**	**41,500**	1,905	1,807	2,002
29,500	**29,600**	1,274	1,195	1,371	**35,500**	**35,600**	1,592	1,495	1,689	**41,500**	**41,600**	1,910	1,813	2,007
29,600	**29,700**	1,279	1,199	1,377	**35,600**	**35,700**	1,597	1,500	1,695	**41,600**	**41,700**	1,915	1,818	2,013
29,700	**29,800**	1,285	1,204	1,382	**35,700**	**35,800**	1,603	1,505	1,700	**41,700**	**41,800**	1,921	1,823	2,018
29,800	**29,900**	1,290	1,209	1,387	**35,800**	**35,900**	1,608	1,511	1,705	**41,800**	**41,900**	1,926	1,829	2,023
29,900	**30,000**	1,295	1,213	1,393	**35,900**	**36,000**	1,613	1,516	1,711	**41,900**	**42,000**	1,931	1,834	2,029
30,000					**36,000**					**42,000**				
30,000	**30,100**	1,300	1,218	1,398	**36,000**	**36,100**	1,618	1,521	1,716	**42,000**	**42,100**	1,936	1,839	2,034
30,100	**30,200**	1,306	1,223	1,403	**36,100**	**36,200**	1,624	1,526	1,721	**42,100**	**42,200**	1,942	1,844	2,039
30,200	**30,300**	1,311	1,227	1,409	**36,200**	**36,300**	1,629	1,532	1,727	**42,200**	**42,300**	1,947	1,850	2,045
30,300	**30,400**	1,316	1,232	1,414	**36,300**	**36,400**	1,634	1,537	1,732	**42,300**	**42,400**	1,952	1,855	2,050
30,400	**30,500**	1,322	1,237	1,419	**36,400**	**36,500**	1,640	1,542	1,737	**42,400**	**42,500**	1,958	1,860	2,055
30,500	**30,600**	1,327	1,241	1,424	**36,500**	**36,600**	1,645	1,548	1,742	**42,500**	**42,600**	1,963	1,866	2,060
30,600	**30,700**	1,332	1,246	1,430	**36,600**	**36,700**	1,650	1,553	1,748	**42,600**	**42,700**	1,968	1,871	2,066
30,700	**30,800**	1,338	1,250	1,435	**36,700**	**36,800**	1,656	1,558	1,753	**42,700**	**42,800**	1,974	1,876	2,071
30,800	**30,900**	1,343	1,255	1,440	**36,800**	**36,900**	1,661	1,564	1,758	**42,800**	**42,900**	1,979	1,882	2,076
30,900	**31,000**	1,348	1,260	1,446	**36,900**	**37,000**	1,666	1,569	1,764	**42,900**	**43,000**	1,984	1,887	2,082
31,000					**37,000**					**43,000**				
31,000	**31,100**	1,353	1,264	1,451	**37,000**	**37,100**	1,671	1,574	1,769	**43,000**	**43,100**	1,989	1,892	2,087
31,100	**31,200**	1,359	1,269	1,456	**37,100**	**37,200**	1,677	1,579	1,774	**43,100**	**43,200**	1,995	1,897	2,092
31,200	**31,300**	1,364	1,274	1,462	**37,200**	**37,300**	1,682	1,585	1,780	**43,200**	**43,300**	2,000	1,903	2,098
31,300	**31,400**	1,369	1,278	1,467	**37,300**	**37,400**	1,687	1,590	1,785	**43,300**	**43,400**	2,005	1,908	2,103
31,400	**31,500**	1,375	1,283	1,472	**37,400**	**37,500**	1,693	1,595	1,790	**43,400**	**43,500**	2,011	1,913	2,108
31,500	**31,600**	1,380	1,288	1,477	**37,500**	**37,600**	1,698	1,601	1,795	**43,500**	**43,600**	2,016	1,919	2,113
31,600	**31,700**	1,385	1,292	1,483	**37,600**	**37,700**	1,703	1,606	1,801	**43,600**	**43,700**	2,021	1,924	2,119
31,700	**31,800**	1,391	1,297	1,488	**37,700**	**37,800**	1,709	1,611	1,806	**43,700**	**43,800**	2,027	1,929	2,124
31,800	**31,900**	1,396	1,302	1,493	**37,800**	**37,900**	1,714	1,617	1,811	**43,800**	**43,900**	2,032	1,935	2,129
31,900	**32,000**	1,401	1,306	1,499	**37,900**	**38,000**	1,719	1,622	1,817	**43,900**	**44,000**	2,037	1,940	2,135
32,000					**38,000**					**44,000**				
32,000	**32,100**	1,406	1,311	1,504	**38,000**	**38,100**	1,724	1,627	1,822	**44,000**	**44,100**	2,042	1,945	2,140
32,100	**32,200**	1,412	1,316	1,509	**38,100**	**38,200**	1,730	1,632	1,827	**44,100**	**44,200**	2,048	1,950	2,145
32,200	**32,300**	1,417	1,320	1,515	**38,200**	**38,300**	1,735	1,638	1,833	**44,200**	**44,300**	2,053	1,956	2,151
32,300	**32,400**	1,422	1,325	1,520	**38,300**	**38,400**	1,740	1,643	1,838	**44,300**	**44,400**	2,058	1,961	2,156
32,400	**32,500**	1,428	1,330	1,525	**38,400**	**38,500**	1,746	1,648	1,843	**44,400**	**44,500**	2,064	1,966	2,161
32,500	**32,600**	1,433	1,336	1,530	**38,500**	**38,600**	1,751	1,654	1,848	**44,500**	**44,600**	2,069	1,972	2,166
32,600	**32,700**	1,438	1,341	1,536	**38,600**	**38,700**	1,756	1,659	1,854	**44,600**	**44,700**	2,074	1,977	2,172
32,700	**32,800**	1,444	1,346	1,541	**38,700**	**38,800**	1,762	1,664	1,859	**44,700**	**44,800**	2,080	1,982	2,177
32,800	**32,900**	1,449	1,352	1,546	**38,800**	**38,900**	1,767	1,670	1,864	**44,800**	**44,900**	2,085	1,988	2,182
32,900	**33,000**	1,454	1,357	1,552	**38,900**	**39,000**	1,772	1,675	1,870	**44,900**	**45,000**	2,090	1,993	2,188
33,000					**39,000**					**45,000**				
33,000	**33,100**	1,459	1,362	1,557	**39,000**	**39,100**	1,777	1,680	1,875	**45,000**	**45,100**	2,095	1,998	2,193
33,100	**33,200**	1,465	1,367	1,562	**39,100**	**39,200**	1,783	1,685	1,880	**45,100**	**45,200**	2,101	2,003	2,198
33,200	**33,300**	1,470	1,373	1,568	**39,200**	**39,300**	1,788	1,691	1,886	**45,200**	**45,300**	2,106	2,009	2,204
33,300	**33,400**	1,475	1,378	1,573	**39,300**	**39,400**	1,793	1,696	1,891	**45,300**	**45,400**	2,111	2,014	2,209
33,400	**33,500**	1,481	1,383	1,578	**39,400**	**39,500**	1,799	1,701	1,896	**45,400**	**45,500**	2,117	2,019	2,214
33,500	**33,600**	1,486	1,389	1,583	**39,500**	**39,600**	1,804	1,707	1,901	**45,500**	**45,600**	2,122	2,025	2,219
33,600	**33,700**	1,491	1,394	1,589	**39,600**	**39,700**	1,809	1,712	1,907	**45,600**	**45,700**	2,127	2,030	2,225
33,700	**33,800**	1,497	1,399	1,594	**39,700**	**39,800**	1,815	1,717	1,912	**45,700**	**45,800**	2,133	2,035	2,230
33,800	**33,900**	1,502	1,405	1,599	**39,800**	**39,900**	1,820	1,723	1,917	**45,800**	**45,900**	2,138	2,041	2,235
33,900	**34,000**	1,507	1,410	1,605	**39,900**	**40,000**	1,825	1,728	1,923	**45,900**	**46,000**	2,143	2,046	2,241
34,000					**40,000**					**46,000**				
34,000	**34,100**	1,512	1,415	1,610	**40,000**	**40,100**	1,830	1,733	1,928	**46,000**	**46,100**	2,148	2,051	2,246
34,100	**34,200**	1,518	1,420	1,615	**40,100**	**40,200**	1,836	1,738	1,933	**46,100**	**46,200**	2,154	2,056	2,251
34,200	**34,300**	1,523	1,426	1,621	**40,200**	**40,300**	1,841	1,744	1,939	**46,200**	**46,300**	2,159	2,062	2,257
34,300	**34,400**	1,528	1,431	1,626	**40,300**	**40,400**	1,846	1,749	1,944	**46,300**	**46,400**	2,164	2,067	2,262
34,400	**34,500**	1,534	1,436	1,631	**40,400**	**40,500**	1,852	1,754	1,949	**46,400**	**46,500**	2,170	2,072	2,267
34,500	**34,600**	1,539	1,442	1,636	**40,500**	**40,600**	1,857	1,760	1,954	**46,500**	**46,600**	2,175	2,078	2,272
34,600	**34,700**	1,544	1,447	1,642	**40,600**	**40,700**	1,862	1,765	1,960	**46,600**	**46,700**	2,180	2,083	2,278
34,700	**34,800**	1,550	1,452	1,647	**40,700**	**40,800**	1,868	1,770	1,965	**46,700**	**46,800**	2,186	2,088	2,283
34,800	**34,900**	1,555	1,458	1,652	**40,800**	**40,900**	1,873	1,776	1,970	**46,800**	**46,900**	2,191	2,094	2,288
34,900	**35,000**	1,560	1,463	1,658	**40,900**	**41,000**	1,878	1,781	1,976	**46,900**	**47,000**	2,196	2,099	2,294

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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**	2,201	2,104	2,299	**53,000**	**53,100**	2,519	2,422	2,617	**59,000**	**59,100**	2,837	2,740	2,935
47,100	**47,200**	2,207	2,109	2,304	**53,100**	**53,200**	2,525	2,427	2,622	**59,100**	**59,200**	2,843	2,745	2,940
47,200	**47,300**	2,212	2,115	2,310	**53,200**	**53,300**	2,530	2,433	2,628	**59,200**	**59,300**	2,848	2,751	2,946
47,300	**47,400**	2,217	2,120	2,315	**53,300**	**53,400**	2,535	2,438	2,633	**59,300**	**59,400**	2,853	2,756	2,951
47,400	**47,500**	2,223	2,125	2,320	**53,400**	**53,500**	2,541	2,443	2,638	**59,400**	**59,500**	2,859	2,761	2,956
47,500	**47,600**	2,228	2,131	2,325	**53,500**	**53,600**	2,546	2,449	2,643	**59,500**	**59,600**	2,864	2,767	2,961
47,600	**47,700**	2,233	2,136	2,331	**53,600**	**53,700**	2,551	2,454	2,649	**59,600**	**59,700**	2,869	2,772	2,967
47,700	**47,800**	2,239	2,141	2,336	**53,700**	**53,800**	2,557	2,459	2,654	**59,700**	**59,800**	2,875	2,777	2,972
47,800	**47,900**	2,244	2,147	2,341	**53,800**	**53,900**	2,562	2,465	2,659	**59,800**	**59,900**	2,880	2,783	2,977
47,900	**48,000**	2,249	2,152	2,347	**53,900**	**54,000**	2,567	2,470	2,665	**59,900**	**60,000**	2,885	2,788	2,983
48,000					**54,000**					**60,000**				
48,000	**48,100**	2,254	2,157	2,352	**54,000**	**54,100**	2,572	2,475	2,670	**60,000**	**60,100**	2,890	2,793	2,988
48,100	**48,200**	2,260	2,162	2,357	**54,100**	**54,200**	2,578	2,480	2,675	**60,100**	**60,200**	2,896	2,798	2,993
48,200	**48,300**	2,265	2,168	2,363	**54,200**	**54,300**	2,583	2,486	2,681	**60,200**	**60,300**	2,901	2,804	2,999
48,300	**48,400**	2,270	2,173	2,368	**54,300**	**54,400**	2,588	2,491	2,686	**60,300**	**60,400**	2,906	2,809	3,004
48,400	**48,500**	2,276	2,178	2,373	**54,400**	**54,500**	2,594	2,496	2,691	**60,400**	**60,500**	2,912	2,814	3,009
48,500	**48,600**	2,281	2,184	2,378	**54,500**	**54,600**	2,599	2,502	2,696	**60,500**	**60,600**	2,917	2,820	3,014
48,600	**48,700**	2,286	2,189	2,384	**54,600**	**54,700**	2,604	2,507	2,702	**60,600**	**60,700**	2,922	2,825	3,020
48,700	**48,800**	2,292	2,194	2,389	**54,700**	**54,800**	2,610	2,512	2,707	**60,700**	**60,800**	2,928	2,830	3,025
48,800	**48,900**	2,297	2,200	2,394	**54,800**	**54,900**	2,615	2,518	2,712	**60,800**	**60,900**	2,933	2,836	3,030
48,900	**49,000**	2,302	2,205	2,400	**54,900**	**55,000**	2,620	2,523	2,718	**60,900**	**61,000**	2,938	2,841	3,036
49,000					**55,000**					**61,000**				
49,000	**49,100**	2,307	2,210	2,405	**55,000**	**55,100**	2,625	2,528	2,723	**61,000**	**61,100**	2,943	2,846	3,041
49,100	**49,200**	2,313	2,215	2,410	**55,100**	**55,200**	2,631	2,533	2,728	**61,100**	**61,200**	2,949	2,851	3,046
49,200	**49,300**	2,318	2,221	2,416	**55,200**	**55,300**	2,636	2,539	2,734	**61,200**	**61,300**	2,954	2,857	3,052
49,300	**49,400**	2,323	2,226	2,421	**55,300**	**55,400**	2,641	2,544	2,739	**61,300**	**61,400**	2,959	2,862	3,057
49,400	**49,500**	2,329	2,231	2,426	**55,400**	**55,500**	2,647	2,549	2,744	**61,400**	**61,500**	2,965	2,867	3,062
49,500	**49,600**	2,334	2,237	2,431	**55,500**	**55,600**	2,652	2,555	2,749	**61,500**	**61,600**	2,970	2,873	3,067
49,600	**49,700**	2,339	2,242	2,437	**55,600**	**55,700**	2,657	2,560	2,755	**61,600**	**61,700**	2,975	2,878	3,073
49,700	**49,800**	2,345	2,247	2,442	**55,700**	**55,800**	2,663	2,565	2,760	**61,700**	**61,800**	2,981	2,883	3,078
49,800	**49,900**	2,350	2,253	2,447	**55,800**	**55,900**	2,668	2,571	2,765	**61,800**	**61,900**	2,986	2,889	3,083
49,900	**50,000**	2,355	2,258	2,453	**55,900**	**56,000**	2,673	2,576	2,771	**61,900**	**62,000**	2,991	2,894	3,089
50,000					**56,000**					**62,000**				
50,000	**50,100**	2,360	2,263	2,458	**56,000**	**56,100**	2,678	2,581	2,776	**62,000**	**62,100**	2,996	2,899	3,094
50,100	**50,200**	2,366	2,268	2,463	**56,100**	**56,200**	2,684	2,586	2,781	**62,100**	**62,200**	3,002	2,904	3,099
50,200	**50,300**	2,371	2,274	2,469	**56,200**	**56,300**	2,689	2,592	2,787	**62,200**	**62,300**	3,007	2,910	3,105
50,300	**50,400**	2,376	2,279	2,474	**56,300**	**56,400**	2,694	2,597	2,792	**62,300**	**62,400**	3,012	2,915	3,110
50,400	**50,500**	2,382	2,284	2,479	**56,400**	**56,500**	2,700	2,602	2,797	**62,400**	**62,500**	3,018	2,920	3,115
50,500	**50,600**	2,387	2,290	2,484	**56,500**	**56,600**	2,705	2,608	2,802	**62,500**	**62,600**	3,023	2,926	3,120
50,600	**50,700**	2,392	2,295	2,490	**56,600**	**56,700**	2,710	2,613	2,808	**62,600**	**62,700**	3,028	2,931	3,126
50,700	**50,800**	2,398	2,300	2,495	**56,700**	**56,800**	2,716	2,618	2,813	**62,700**	**62,800**	3,034	2,936	3,131
50,800	**50,900**	2,403	2,306	2,500	**56,800**	**56,900**	2,721	2,624	2,818	**62,800**	**62,900**	3,039	2,942	3,136
50,900	**51,000**	2,408	2,311	2,506	**56,900**	**57,000**	2,726	2,629	2,824	**62,900**	**63,000**	3,044	2,947	3,142
51,000					**57,000**					**63,000**				
51,000	**51,100**	2,413	2,316	2,511	**57,000**	**57,100**	2,731	2,634	2,829	**63,000**	**63,100**	3,049	2,952	3,147
51,100	**51,200**	2,419	2,321	2,516	**57,100**	**57,200**	2,737	2,639	2,834	**63,100**	**63,200**	3,055	2,957	3,152
51,200	**51,300**	2,424	2,327	2,522	**57,200**	**57,300**	2,742	2,645	2,840	**63,200**	**63,300**	3,060	2,963	3,158
51,300	**51,400**	2,429	2,332	2,527	**57,300**	**57,400**	2,747	2,650	2,845	**63,300**	**63,400**	3,065	2,968	3,163
51,400	**51,500**	2,435	2,337	2,532	**57,400**	**57,500**	2,753	2,655	2,850	**63,400**	**63,500**	3,071	2,973	3,168
51,500	**51,600**	2,440	2,343	2,537	**57,500**	**57,600**	2,758	2,661	2,855	**63,500**	**63,600**	3,076	2,979	3,173
51,600	**51,700**	2,445	2,348	2,543	**57,600**	**57,700**	2,763	2,666	2,861	**63,600**	**63,700**	3,081	2,984	3,179
51,700	**51,800**	2,451	2,353	2,548	**57,700**	**57,800**	2,769	2,671	2,866	**63,700**	**63,800**	3,087	2,989	3,184
51,800	**51,900**	2,456	2,359	2,553	**57,800**	**57,900**	2,774	2,677	2,871	**63,800**	**63,900**	3,092	2,995	3,189
51,900	**52,000**	2,461	2,364	2,559	**57,900**	**58,000**	2,779	2,682	2,877	**63,900**	**64,000**	3,097	3,000	3,195
52,000					**58,000**					**64,000**				
52,000	**52,100**	2,466	2,369	2,564	**58,000**	**58,100**	2,784	2,687	2,882	**64,000**	**64,100**	3,102	3,005	3,200
52,100	**52,200**	2,472	2,374	2,569	**58,100**	**58,200**	2,790	2,692	2,887	**64,100**	**64,200**	3,108	3,010	3,205
52,200	**52,300**	2,477	2,380	2,575	**58,200**	**58,300**	2,795	2,698	2,893	**64,200**	**64,300**	3,113	3,016	3,211
52,300	**52,400**	2,482	2,385	2,580	**58,300**	**58,400**	2,800	2,703	2,898	**64,300**	**64,400**	3,118	3,021	3,216
52,400	**52,500**	2,488	2,390	2,585	**58,400**	**58,500**	2,806	2,708	2,903	**64,400**	**64,500**	3,124	3,026	3,221
52,500	**52,600**	2,493	2,396	2,590	**58,500**	**58,600**	2,811	2,714	2,908	**64,500**	**64,600**	3,129	3,032	3,226
52,600	**52,700**	2,498	2,401	2,596	**58,600**	**58,700**	2,816	2,719	2,914	**64,600**	**64,700**	3,134	3,037	3,232
52,700	**52,800**	2,504	2,406	2,601	**58,700**	**58,800**	2,822	2,724	2,919	**64,700**	**64,800**	3,140	3,042	3,237
52,800	**52,900**	2,509	2,412	2,606	**58,800**	**58,900**	2,827	2,730	2,924	**64,800**	**64,900**	3,145	3,048	3,242
52,900	**53,000**	2,514	2,417	2,612	**58,900**	**59,000**	2,832	2,735	2,930	**64,900**	**65,000**	3,150	3,053	3,248

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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**	3,155	3,058	3,253	**71,000**	**71,100**	3,473	3,376	3,571	**77,000**	**77,100**	3,791	3,694	3,889
65,100	**65,200**	3,161	3,063	3,258	**71,100**	**71,200**	3,479	3,381	3,576	**77,100**	**77,200**	3,797	3,699	3,894
65,200	**65,300**	3,166	3,069	3,264	**71,200**	**71,300**	3,484	3,387	3,582	**77,200**	**77,300**	3,802	3,705	3,900
65,300	**65,400**	3,171	3,074	3,269	**71,300**	**71,400**	3,489	3,392	3,587	**77,300**	**77,400**	3,807	3,710	3,905
65,400	**65,500**	3,177	3,079	3,274	**71,400**	**71,500**	3,495	3,397	3,592	**77,400**	**77,500**	3,813	3,715	3,910
65,500	**65,600**	3,182	3,085	3,279	**71,500**	**71,600**	3,500	3,403	3,597	**77,500**	**77,600**	3,818	3,721	3,915
65,600	**65,700**	3,187	3,090	3,285	**71,600**	**71,700**	3,505	3,408	3,603	**77,600**	**77,700**	3,823	3,726	3,921
65,700	**65,800**	3,193	3,095	3,290	**71,700**	**71,800**	3,511	3,413	3,608	**77,700**	**77,800**	3,829	3,731	3,926
65,800	**65,900**	3,198	3,101	3,295	**71,800**	**71,900**	3,516	3,419	3,613	**77,800**	**77,900**	3,834	3,737	3,931
65,900	**66,000**	3,203	3,106	3,301	**71,900**	**72,000**	3,521	3,424	3,619	**77,900**	**78,000**	3,839	3,742	3,937
66,000					**72,000**					**78,000**				
66,000	**66,100**	3,208	3,111	3,306	**72,000**	**72,100**	3,526	3,429	3,624	**78,000**	**78,100**	3,844	3,747	3,942
66,100	**66,200**	3,214	3,116	3,311	**72,100**	**72,200**	3,532	3,434	3,629	**78,100**	**78,200**	3,850	3,752	3,947
66,200	**66,300**	3,219	3,122	3,317	**72,200**	**72,300**	3,537	3,440	3,635	**78,200**	**78,300**	3,855	3,758	3,953
66,300	**66,400**	3,224	3,127	3,322	**72,300**	**72,400**	3,542	3,445	3,640	**78,300**	**78,400**	3,860	3,763	3,958
66,400	**66,500**	3,230	3,132	3,327	**72,400**	**72,500**	3,548	3,450	3,645	**78,400**	**78,500**	3,866	3,768	3,963
66,500	**66,600**	3,235	3,138	3,332	**72,500**	**72,600**	3,553	3,456	3,650	**78,500**	**78,600**	3,871	3,774	3,968
66,600	**66,700**	3,240	3,143	3,338	**72,600**	**72,700**	3,558	3,461	3,656	**78,600**	**78,700**	3,876	3,779	3,974
66,700	**66,800**	3,246	3,148	3,343	**72,700**	**72,800**	3,564	3,466	3,661	**78,700**	**78,800**	3,882	3,784	3,979
66,800	**66,900**	3,251	3,154	3,348	**72,800**	**72,900**	3,569	3,472	3,666	**78,800**	**78,900**	3,887	3,790	3,984
66,900	**67,000**	3,256	3,159	3,354	**72,900**	**73,000**	3,574	3,477	3,672	**78,900**	**79,000**	3,892	3,795	3,990
67,000					**73,000**					**79,000**				
67,000	**67,100**	3,261	3,164	3,359	**73,000**	**73,100**	3,579	3,482	3,677	**79,000**	**79,100**	3,897	3,800	3,995
67,100	**67,200**	3,267	3,169	3,364	**73,100**	**73,200**	3,585	3,487	3,682	**79,100**	**79,200**	3,903	3,805	4,000
67,200	**67,300**	3,272	3,175	3,370	**73,200**	**73,300**	3,590	3,493	3,688	**79,200**	**79,300**	3,908	3,811	4,006
67,300	**67,400**	3,277	3,180	3,375	**73,300**	**73,400**	3,595	3,498	3,693	**79,300**	**79,400**	3,913	3,816	4,011
67,400	**67,500**	3,283	3,185	3,380	**73,400**	**73,500**	3,601	3,503	3,698	**79,400**	**79,500**	3,919	3,821	4,016
67,500	**67,600**	3,288	3,191	3,385	**73,500**	**73,600**	3,606	3,509	3,703	**79,500**	**79,600**	3,924	3,827	4,021
67,600	**67,700**	3,293	3,196	3,391	**73,600**	**73,700**	3,611	3,514	3,709	**79,600**	**79,700**	3,929	3,832	4,027
67,700	**67,800**	3,299	3,201	3,396	**73,700**	**73,800**	3,617	3,519	3,714	**79,700**	**79,800**	3,935	3,837	4,032
67,800	**67,900**	3,304	3,207	3,401	**73,800**	**73,900**	3,622	3,525	3,719	**79,800**	**79,900**	3,940	3,843	4,037
67,900	**68,000**	3,309	3,212	3,407	**73,900**	**74,000**	3,627	3,530	3,725	**79,900**	**80,000**	3,945	3,848	4,043
68,000					**74,000**					**80,000**				
68,000	**68,100**	3,314	3,217	3,412	**74,000**	**74,100**	3,632	3,535	3,730	**80,000**	**80,100**	3,950	3,853	4,048
68,100	**68,200**	3,320	3,222	3,417	**74,100**	**74,200**	3,638	3,540	3,735	**80,100**	**80,200**	3,956	3,858	4,053
68,200	**68,300**	3,325	3,228	3,423	**74,200**	**74,300**	3,643	3,546	3,741	**80,200**	**80,300**	3,961	3,864	4,059
68,300	**68,400**	3,330	3,233	3,428	**74,300**	**74,400**	3,648	3,551	3,746	**80,300**	**80,400**	3,966	3,869	4,064
68,400	**68,500**	3,336	3,238	3,433	**74,400**	**74,500**	3,654	3,556	3,751	**80,400**	**80,500**	3,972	3,874	4,069
68,500	**68,600**	3,341	3,244	3,438	**74,500**	**74,600**	3,659	3,562	3,756	**80,500**	**80,600**	3,977	3,880	4,074
68,600	**68,700**	3,346	3,249	3,444	**74,600**	**74,700**	3,664	3,567	3,762	**80,600**	**80,700**	3,982	3,885	4,080
68,700	**68,800**	3,352	3,254	3,449	**74,700**	**74,800**	3,670	3,572	3,767	**80,700**	**80,800**	3,988	3,890	4,085
68,800	**68,900**	3,357	3,260	3,454	**74,800**	**74,900**	3,675	3,578	3,772	**80,800**	**80,900**	3,993	3,896	4,090
68,900	**69,000**	3,362	3,265	3,460	**74,900**	**75,000**	3,680	3,583	3,778	**80,900**	**81,000**	3,998	3,901	4,096
69,000					**75,000**					**81,000**				
69,000	**69,100**	3,367	3,270	3,465	**75,000**	**75,100**	3,685	3,588	3,783	**81,000**	**81,100**	4,003	3,906	4,101
69,100	**69,200**	3,373	3,275	3,470	**75,100**	**75,200**	3,691	3,593	3,788	**81,100**	**81,200**	4,009	3,911	4,106
69,200	**69,300**	3,378	3,281	3,476	**75,200**	**75,300**	3,696	3,599	3,794	**81,200**	**81,300**	4,014	3,917	4,112
69,300	**69,400**	3,383	3,286	3,481	**75,300**	**75,400**	3,701	3,604	3,799	**81,300**	**81,400**	4,019	3,922	4,117
69,400	**69,500**	3,389	3,291	3,486	**75,400**	**75,500**	3,707	3,609	3,804	**81,400**	**81,500**	4,025	3,927	4,122
69,500	**69,600**	3,394	3,297	3,491	**75,500**	**75,600**	3,712	3,615	3,809	**81,500**	**81,600**	4,030	3,933	4,127
69,600	**69,700**	3,399	3,302	3,497	**75,600**	**75,700**	3,717	3,620	3,815	**81,600**	**81,700**	4,035	3,938	4,133
69,700	**69,800**	3,405	3,307	3,502	**75,700**	**75,800**	3,723	3,625	3,820	**81,700**	**81,800**	4,041	3,943	4,138
69,800	**69,900**	3,410	3,313	3,507	**75,800**	**75,900**	3,728	3,631	3,825	**81,800**	**81,900**	4,046	3,949	4,143
69,900	**70,000**	3,415	3,318	3,513	**75,900**	**76,000**	3,733	3,636	3,831	**81,900**	**82,000**	4,051	3,954	4,149
70,000					**76,000**					**82,000**				
70,000	**70,100**	3,420	3,323	3,518	**76,000**	**76,100**	3,738	3,641	3,836	**82,000**	**82,100**	4,056	3,959	4,154
70,100	**70,200**	3,426	3,328	3,523	**76,100**	**76,200**	3,744	3,646	3,841	**82,100**	**82,200**	4,062	3,964	4,159
70,200	**70,300**	3,431	3,334	3,529	**76,200**	**76,300**	3,749	3,652	3,847	**82,200**	**82,300**	4,067	3,970	4,165
70,300	**70,400**	3,436	3,339	3,534	**76,300**	**76,400**	3,754	3,657	3,852	**82,300**	**82,400**	4,072	3,975	4,170
70,400	**70,500**	3,442	3,344	3,539	**76,400**	**76,500**	3,760	3,662	3,857	**82,400**	**82,500**	4,078	3,980	4,175
70,500	**70,600**	3,447	3,350	3,544	**76,500**	**76,600**	3,765	3,668	3,862	**82,500**	**82,600**	4,083	3,986	4,180
70,600	**70,700**	3,452	3,355	3,550	**76,600**	**76,700**	3,770	3,673	3,868	**82,600**	**82,700**	4,088	3,991	4,186
70,700	**70,800**	3,458	3,360	3,555	**76,700**	**76,800**	3,776	3,678	3,873	**82,700**	**82,800**	4,094	3,996	4,191
70,800	**70,900**	3,463	3,366	3,560	**76,800**	**76,900**	3,781	3,684	3,878	**82,800**	**82,900**	4,099	4,002	4,196
70,900	**71,000**	3,468	3,371	3,566	**76,900**	**77,000**	3,786	3,689	3,884	**82,900**	**83,000**	4,104	4,007	4,202

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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**	4,109	4,012	4,207	**89,000**	**89,100**	4,427	4,330	4,525	**95,000**	**95,100**	4,745	4,648	4,843
83,100	**83,200**	4,115	4,017	4,212	**89,100**	**89,200**	4,433	4,335	4,530	**95,100**	**95,200**	4,751	4,653	4,848
83,200	**83,300**	4,120	4,023	4,218	**89,200**	**89,300**	4,438	4,341	4,536	**95,200**	**95,300**	4,756	4,659	4,854
83,300	**83,400**	4,125	4,028	4,223	**89,300**	**89,400**	4,443	4,346	4,541	**95,300**	**95,400**	4,761	4,664	4,859
83,400	**83,500**	4,131	4,033	4,228	**89,400**	**89,500**	4,449	4,351	4,546	**95,400**	**95,500**	4,767	4,669	4,864
83,500	**83,600**	4,136	4,039	4,233	**89,500**	**89,600**	4,454	4,357	4,551	**95,500**	**95,600**	4,772	4,675	4,869
83,600	**83,700**	4,141	4,044	4,239	**89,600**	**89,700**	4,459	4,362	4,557	**95,600**	**95,700**	4,777	4,680	4,875
83,700	**83,800**	4,147	4,049	4,244	**89,700**	**89,800**	4,465	4,367	4,562	**95,700**	**95,800**	4,783	4,685	4,880
83,800	**83,900**	4,152	4,055	4,249	**89,800**	**89,900**	4,470	4,373	4,567	**95,800**	**95,900**	4,788	4,691	4,885
83,900	**84,000**	4,157	4,060	4,255	**89,900**	**90,000**	4,475	4,378	4,573	**95,900**	**96,000**	4,793	4,696	4,891
84,000					**90,000**					**96,000**				
84,000	**84,100**	4,162	4,065	4,260	**90,000**	**90,100**	4,480	4,383	4,578	**96,000**	**96,100**	4,798	4,701	4,896
84,100	**84,200**	4,168	4,070	4,265	**90,100**	**90,200**	4,486	4,388	4,583	**96,100**	**96,200**	4,804	4,706	4,901
84,200	**84,300**	4,173	4,076	4,271	**90,200**	**90,300**	4,491	4,394	4,589	**96,200**	**96,300**	4,809	4,712	4,907
84,300	**84,400**	4,178	4,081	4,276	**90,300**	**90,400**	4,496	4,399	4,594	**96,300**	**96,400**	4,814	4,717	4,912
84,400	**84,500**	4,184	4,086	4,281	**90,400**	**90,500**	4,502	4,404	4,599	**96,400**	**96,500**	4,820	4,722	4,917
84,500	**84,600**	4,189	4,092	4,286	**90,500**	**90,600**	4,507	4,410	4,604	**96,500**	**96,600**	4,825	4,728	4,922
84,600	**84,700**	4,194	4,097	4,292	**90,600**	**90,700**	4,512	4,415	4,610	**96,600**	**96,700**	4,830	4,733	4,928
84,700	**84,800**	4,200	4,102	4,297	**90,700**	**90,800**	4,518	4,420	4,615	**96,700**	**96,800**	4,836	4,738	4,933
84,800	**84,900**	4,205	4,108	4,302	**90,800**	**90,900**	4,523	4,426	4,620	**96,800**	**96,900**	4,841	4,744	4,938
84,900	**85,000**	4,210	4,113	4,308	**90,900**	**91,000**	4,528	4,431	4,626	**96,900**	**97,000**	4,846	4,749	4,944
85,000					**91,000**					**97,000**				
85,000	**85,100**	4,215	4,118	4,313	**91,000**	**91,100**	4,533	4,436	4,631	**97,000**	**97,100**	4,851	4,754	4,949
85,100	**85,200**	4,221	4,123	4,318	**91,100**	**91,200**	4,539	4,441	4,636	**97,100**	**97,200**	4,857	4,759	4,954
85,200	**85,300**	4,226	4,129	4,324	**91,200**	**91,300**	4,544	4,447	4,642	**97,200**	**97,300**	4,862	4,765	4,960
85,300	**85,400**	4,231	4,134	4,329	**91,300**	**91,400**	4,549	4,452	4,647	**97,300**	**97,400**	4,867	4,770	4,965
85,400	**85,500**	4,237	4,139	4,334	**91,400**	**91,500**	4,555	4,457	4,652	**97,400**	**97,500**	4,873	4,775	4,970
85,500	**85,600**	4,242	4,145	4,339	**91,500**	**91,600**	4,560	4,463	4,657	**97,500**	**97,600**	4,878	4,781	4,975
85,600	**85,700**	4,247	4,150	4,345	**91,600**	**91,700**	4,565	4,468	4,663	**97,600**	**97,700**	4,883	4,786	4,981
85,700	**85,800**	4,253	4,155	4,350	**91,700**	**91,800**	4,571	4,473	4,668	**97,700**	**97,800**	4,889	4,791	4,986
85,800	**85,900**	4,258	4,161	4,355	**91,800**	**91,900**	4,576	4,479	4,673	**97,800**	**97,900**	4,894	4,797	4,991
85,900	**86,000**	4,263	4,166	4,361	**91,900**	**92,000**	4,581	4,484	4,679	**97,900**	**98,000**	4,899	4,802	4,997
86,000					**92,000**					**98,000**				
86,000	**86,100**	4,268	4,171	4,366	**92,000**	**92,100**	4,586	4,489	4,684	**98,000**	**98,100**	4,904	4,807	5,002
86,100	**86,200**	4,274	4,176	4,371	**92,100**	**92,200**	4,592	4,494	4,689	**98,100**	**98,200**	4,910	4,812	5,007
86,200	**86,300**	4,279	4,182	4,377	**92,200**	**92,300**	4,597	4,500	4,695	**98,200**	**98,300**	4,915	4,818	5,013
86,300	**86,400**	4,284	4,187	4,382	**92,300**	**92,400**	4,602	4,505	4,700	**98,300**	**98,400**	4,920	4,823	5,018
86,400	**86,500**	4,290	4,192	4,387	**92,400**	**92,500**	4,608	4,510	4,705	**98,400**	**98,500**	4,926	4,828	5,023
86,500	**86,600**	4,295	4,198	4,392	**92,500**	**92,600**	4,613	4,516	4,710	**98,500**	**98,600**	4,931	4,834	5,028
86,600	**86,700**	4,300	4,203	4,398	**92,600**	**92,700**	4,618	4,521	4,716	**98,600**	**98,700**	4,936	4,839	5,034
86,700	**86,800**	4,306	4,208	4,403	**92,700**	**92,800**	4,624	4,526	4,721	**98,700**	**98,800**	4,942	4,844	5,039
86,800	**86,900**	4,311	4,214	4,408	**92,800**	**92,900**	4,629	4,532	4,726	**98,800**	**98,900**	4,947	4,850	5,044
86,900	**87,000**	4,316	4,219	4,414	**92,900**	**93,000**	4,634	4,537	4,732	**98,900**	**99,000**	4,952	4,855	5,050
87,000					**93,000**					**99,000**				
87,000	**87,100**	4,321	4,224	4,419	**93,000**	**93,100**	4,639	4,542	4,737	**99,000**	**99,100**	4,957	4,860	5,055
87,100	**87,200**	4,327	4,229	4,424	**93,100**	**93,200**	4,645	4,547	4,742	**99,100**	**99,200**	4,963	4,865	5,060
87,200	**87,300**	4,332	4,235	4,430	**93,200**	**93,300**	4,650	4,553	4,748	**99,200**	**99,300**	4,968	4,871	5,066
87,300	**87,400**	4,337	4,240	4,435	**93,300**	**93,400**	4,655	4,558	4,753	**99,300**	**99,400**	4,973	4,876	5,071
87,400	**87,500**	4,343	4,245	4,440	**93,400**	**93,500**	4,661	4,563	4,758	**99,400**	**99,500**	4,979	4,881	5,076
87,500	**87,600**	4,348	4,251	4,445	**93,500**	**93,600**	4,666	4,569	4,763	**99,500**	**99,600**	4,984	4,887	5,081
87,600	**87,700**	4,353	4,256	4,451	**93,600**	**93,700**	4,671	4,574	4,769	**99,600**	**99,700**	4,989	4,892	5,087
87,700	**87,800**	4,359	4,261	4,456	**93,700**	**93,800**	4,677	4,579	4,774	**99,700**	**99,800**	4,995	4,897	5,092
87,800	**87,900**	4,364	4,267	4,461	**93,800**	**93,900**	4,682	4,585	4,779	**99,800**	**99,900**	5,000	4,903	5,097
87,900	**88,000**	4,369	4,272	4,467	**93,900**	**94,000**	4,687	4,590	4,785	**99,900**	**100,000**	5,005	4,908	5,103
88,000					**94,000**									
88,000	**88,100**	4,374	4,277	4,472	**94,000**	**94,100**	4,692	4,595	4,790					
88,100	**88,200**	4,380	4,282	4,477	**94,100**	**94,200**	4,698	4,600	4,795					
88,200	**88,300**	4,385	4,288	4,483	**94,200**	**94,300**	4,703	4,606	4,801					
88,300	**88,400**	4,390	4,293	4,488	**94,300**	**94,400**	4,708	4,611	4,806					
88,400	**88,500**	4,396	4,298	4,493	**94,400**	**94,500**	4,714	4,616	4,811					
88,500	**88,600**	4,401	4,304	4,498	**94,500**	**94,600**	4,719	4,622	4,816					
88,600	**88,700**	4,406	4,309	4,504	**94,600**	**94,700**	4,724	4,627	4,822					
88,700	**88,800**	4,412	4,314	4,509	**94,700**	**94,800**	4,730	4,632	4,827					
88,800	**88,900**	4,417	4,320	4,514	**94,800**	**94,900**	4,735	4,638	4,832					
88,900	**89,000**	4,422	4,325	4,520	**94,900**	**95,000**	4,740	4,643	4,838					

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

2021 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 $266,930	$	x 5.3% (.053)	$	$ 292.16	$
$266,930 or over	$	x 7.65% (.0765)	$	$6,565.02	$

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 $355,910	$	x 5.3% (.053)	$	$ 389.52	$
$355,910 or over	$	x 7.65% (.0765)	$	$8,753.41	$

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 $177,960	$	x 5.3% (.053)	$	$ 194.73	$
$177,960 or over	$	x 7.65% (.0765)	$	$4,376.79	$

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, 2021. 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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Basis of assets . . . 13
Capital gain and loss . . . 13
Charitable contributions (shareholders) . . . 14
Child and dependent care expenses . . . 13
College savings and tuition programs . . . 13
Combat zone death . . . 13
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- Ethanol and biodiesel fuel pump . . . 21
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