

DUE DATE UPDATE:

The due dates for filing and making payments for certain 2019 income/franchise tax returns have changed, including due dates for certain estimated tax payments for tax year 2020. The due dates in these instructions may not reflect the new due dates. For information on the new filing and payment due dates, see the article [Wisconsin Tax Return Due Dates and Payments](#).

**WI efile is:**

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

Visit revenue.wi.gov to file your Wisconsin state tax return online for FREE.

Click on **WI efile** to get started!

NEW IN 2019

Tax Rates Reduced – The tax rate for the first and second tax bracket is reduced from 4% to 3.86% and from 5.84% to 5.04%, respectively. This rate reduction is built into the tax table on pages 51-56.

Business Moving Expenses – The subtraction taken on your federal return for moving expenses incurred to move a Wisconsin business to a location outside Wisconsin or the United States must be added back to Wisconsin income. See page 16.

College Savings Account – The subtraction for contributions to a Wisconsin state-sponsored college savings account is increased to \$3,280 per beneficiary (\$1,640 per beneficiary if you are married filing a separate return or a divorced parent). See page 24.

Tuition and Fee Expenses – The subtraction for tuition and fees remains at \$6,974 per student. The phase-out range has been increased. See page 20.

REMINDERS

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

Tax Returns Are Due:

**Wednesday
April 15, 2020**

Need Help With Your Taxes?

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

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

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

revenue.wi.gov

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 2019 property tax bill, a record of any Wisconsin Works (W2) payments received in 2019, 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 2019.

Filing status	Age as of December 31, 2019	You must file if your gross income* (or total gross income of a married couple) during 2019 was:
Single	Under 65	\$11,560 or more
	65 or older	\$11,810 or more
Married-filing joint return	Both spouses under 65	\$21,510 or more
	One spouse 65 or older	\$21,760 or more
	Both spouses 65 or older	\$22,010 or more
Married-filing separate return	Under 65	\$10,250 or more
	65 or older	\$10,500 or more (applies to each spouse individually)
Head of household	Under 65	\$14,730 or more
	65 or older	\$14,980 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, 2020, you are considered to be a year older as of December 31, 2019. **Example:** If you were born on January 1, 1955, you are considered to be age 65 as of December 31, 2019.

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 2019 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 –
 - \$10,860 if single,
 - \$14,030 if head of household,
 - \$20,110 if married filing jointly, or
 - \$9,550 if married filing separately.

Unearned income includes taxable interest, dividends, capital gain distributions, and taxable scholarship and fellowship grants that were not reported to you on a W-2. Earned income includes wages, tips, self-employment income, and scholarship and fellowship grants that were reported to you on a W-2.

- You owe a penalty on an IRA, retirement plan, Coverdell education savings account (excess contribution), ABLE account, health savings account, or Archer medical savings account.
- You were a nonresident or part-year resident of Wisconsin for 2019 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 2019
- You claim the earned income credit or the veterans and surviving spouses property tax credit

How To Get An Extension Of Time To File

Your return is due April 15, 2020.

If you cannot file on time, you can get an extension. You can use any federal extension provision for Wisconsin, even if you are filing your federal return by April 15.

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

- A copy of your federal extension application (for example, Form 4868)
- A statement indicating which federal extension provision you want to apply for Wisconsin (for example, the federal automatic 6-month extension provision)

Note You will owe interest on any tax that you have not paid by April 15, 2020. This applies even though you may have an extension of time to file. If you do not file your return by April 15, 2020, or during an extension period, you may have to pay additional interest and penalties. If you expect to owe tax with your return, you can avoid the 1% per month interest charge during the extension period by paying the tax by April 15, 2020. Submit the payment with a 2019 Wisconsin Form 1-ES. You can get this form from our website at revenue.wi.gov or at any Department of Revenue office. Use Form 1-ES to make an extension payment even if you will be filing your return electronically – do not use Form EPV. **Exception:** You will not be charged interest during an extension period if (1) you served in support of Operation Freedom's Sentinel in the United States, (2) you qualify for a federal extension because of service in a combat zone or contingency operation, or (3) you qualify for a federal extension due to a federally-declared disaster. See **Special Conditions** below.

If you were a farmer or fisher and you did not make estimated tax payments, you must file your return and pay any tax due by March 2, 2020, to avoid paying interest for underpayment of estimated tax. Farmers and fishers are individuals who earn at least two-thirds of their gross income (gross income of both spouses if married filing a joint return) from farming or fishing.

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

Filing Your Return

Preparing to file

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

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

Electronic filing (E-filing)

Electronic filing is the fastest way to get your federal and state income tax refunds. We can deposit your Wisconsin refund directly into a financial institution account.

You may pay by electronic funds transfer if you file electronically. File early and schedule payment as late as April 15. Go to revenue.wi.gov/Pages/FAQs/pcs-e-faq.aspx for more information.

There are several options to file your Wisconsin income tax return electronically:

- **Wisconsin e-file** – Available for free on the Department of Revenue website at revenue.wi.gov
- **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: **0123456789** Do not use: **Ø147**
- If you make a mistake, erase or start over (do not cross out entries)
- Put entries on the lines, and do not write in the margins, above or below the lines
- Lines where no entry is required should be left blank (do not enter zeros)
- Do not draw vertical lines in entry fields (they can be read as a “I” 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

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. **W-2s or 1099s** – The appropriate copy of each of your withholding statements (Forms W-2, W-2G, 1099-G, 1099-R, and 1099-MISC).
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)
 PO Box 268
 Madison WI
 53790-0001

(if refund or no tax due)
 PO Box 59
 Madison WI
 53785-0001

(if homestead credit claimed)
 PO Box 34
 Madison WI
 53786-0001

Envelopes without enough postage will be returned to you by the post office. Your envelope may need additional postage if it contains more than five pages or is oversized (for example, it is over 1/4" 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



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, 2024, for 2019 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 90 days. You must file an amended Wisconsin return if the changes affect your Wisconsin income, any credit, or tax payable. You should also file an amended Wisconsin return to claim a refund or pay any additional tax due even though you are not amending your federal or other state return.



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 2019 Form 1 and elect to carry the NOL back to 2017 and 2018, 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 2019 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 November 25, 2019:

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 90 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 2020 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 2020 in installments beginning April 15, 2020, using Wisconsin Form 1-ES
- Increase the amount of income tax withheld from your 2020 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 2020 and do not receive a form in the mail, go to our website at revenue.wi.gov to obtain a personalized copy of Form 1-ES or contact any Department of Revenue office.

Armed Forces Personnel

If you were a Wisconsin resident on the date you entered military service, you are considered a Wisconsin resident during your entire military career unless you take action to change your legal residency. For more information, get [Fact Sheet 1118](#), *Income Tax Information for Active Military Personnel*.

Homestead Credit

The Wisconsin homestead credit program provides direct relief to homeowners and renters. You may qualify if you were:

- At least 18 years old on December 31, 2019
- If you were under age 62, and not disabled, you must have earned income to qualify

- A legal resident of Wisconsin for all of 2019
- Not claimed as a dependent on anyone's 2019 federal tax return (unless you were 62 or older on December 31, 2019)
- Not living in tax-exempt public housing for all of 2019 (**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 2019

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 2019 should be filed on the same form which would have been used if he or she had lived. Include only the taxpayer's income up to the date of his or her death.

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

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

Note If you filed a return on behalf of a decedent and were issued a refund, but you are not able to cash the refund check, complete Form 804, *Claim for Decedent's Wisconsin Income Tax Refund*. Mail the completed form and refund check to the address shown on Form 804. Do **not** mail Form 804 with the original return.

If your spouse died during 2019 and you did not remarry in 2019, you can file a joint return. You can also file a joint return if your spouse died in 2020 before filing a 2019 return. A joint return should show your spouse's 2019 income before death and your income for all of 2019. 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 2019 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 2019
- 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

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 2019 return for calendar year 2019 and fiscal years that begin in 2019. 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 2018 and you are filing a joint return for 2019 with the same spouse, be sure to enter your names and social security numbers in the same order as on your 2018 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 2019 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 2019*, for information on what income you must report.

Single You may check "single" if **any** of the following was true on December 31, 2019:

- You were never married
- You were legally separated under a **final** decree of divorce or separate maintenance
- You were widowed before January 1, 2019, and did not remarry in 2019

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, 2019
- Your spouse died in 2019 and you did not remarry in 2019
- You were married at the end of 2019, and your spouse died in 2020 before filing a 2019 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 2019, 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 2019 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 2019 may be able to use this status.

Note If you are married and qualify to file as head of household, be sure to check both “head of household” filing status and “married” on the same line next to the arrow. 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, 2019. Also fill in the name of the county in which you lived.

School District Number See the list of school district numbers on page 60. Fill in the number of the school district in which you lived on December 31, 2019.

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

Code 01 Extension – Operation Freedom’s Sentinel (page 4)	Code 07 Spouse deceased if joint return (page 9)
Code 02 Extension – Combat zone (page 4)	Code 08 Both taxpayers deceased (page 9)
Code 03 Extension – Federally declared disaster (page 4)	Code 11 Fiscal filer (page 11)
Code 04 Divorce decree (page 5)	Code 16 Schedule RT attached (page 27)
Code 05 Injured spouse (page 5)	Code 99 Multiple special conditions
Code 06 Single decedent or primary taxpayer if joint return (page 9)	

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 8b of your federal Form 1040 or 1040-SR.

Exception

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

A comprehensive list of provisions of federal law that may not be used for Wisconsin for 2019 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 2019, you must also make adjustments on Schedule I for 2019. 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 2019, 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.) See the instructions for *Difference in Federal and Wisconsin Basis of Depreciated and Amortized Assets* on page 29 for more information.

Line 2 State and Municipal Interest

Fill in the amount of interest you received from state and municipal bonds. This will generally be the amount shown as tax-exempt interest on line 2a of your federal Form 1040 or Form 1040-SR. If you were required for federal purposes to allocate expenses to this income, reduce the amount to be filled in by such expenses. Enclose a computation of how you arrived at the amount on line 2 if you reduced this amount by allocated expenses

Exception If you received interest income which is exempt for state and federal tax purposes, do not include this interest income on line 2. Interest income which is exempt for federal and Wisconsin tax purposes includes interest from:

- (1) Public housing authority or community development authority bonds issued by municipalities located in Wisconsin
- (2) Wisconsin Housing Finance Authority bonds
- (3) Wisconsin municipal redevelopment authority bonds
- (4) Wisconsin Housing and Economic Development Authority bonds issued on or after December 11, 2003, to fund multifamily affordable housing or elderly housing projects
- (5) Wisconsin Housing and Economic Development Authority bonds issued before January 29, 1987, except business development revenue bonds, economic development revenue bonds, and CHAP housing revenue bonds
- (6) Public housing agency bonds issued before January 29, 1987, by agencies located outside Wisconsin where the interest therefrom qualifies for exemption from federal taxation for a reason other than or in addition to section 103 of the IRC
- (7) Local exposition district bonds
- (8) Wisconsin professional baseball park district bonds
- (9) Bonds issued by the Government of Puerto Rico, Guam, the Virgin Islands, or the Northern Mariana Islands, or, for bonds issued after October 16, 2004, the Government of American Samoa
- (10) Local cultural arts district bonds
- (11) Wisconsin professional football stadium bonds
- (12) Wisconsin Aerospace Authority bonds
- (13) Bonds issued on or after October 27, 2007, by the Wisconsin Health and Education Facilities Authority to fund acquisition of information technology hardware or software
- (14) Certain conduit revenue bonds issued by a commission created under sec. 66.0304, Wis. Stats. A listing of the conduit revenue bonds issued and the tax-exempt status is available on the department's website at: revenue.wi.gov/Pages/FAQS/pcs-conduit.aspx
- (15) Wisconsin Housing and Economic Development Authority bonds or notes if the bonds or notes are issued to provide loans to a public affairs network under sec. 234.75, Wis. Stats.
- (16) The Wisconsin Health and Educational Facilities Authority if the bonds or notes are issued for the benefit of a person who is eligible to receive the proceeds of bonds or notes from another entity for the same purpose for which the bonds or notes are issued under sec. 231.03(6), Wis. Stats., and the interest income received from the other bonds or notes is exempt from Wisconsin taxation

Line 2 State and Municipal Interest – continued

- (17) A sponsoring municipality borrowing to assist a local exposition district created under subch. II of ch. 229, Wis. Stats.
- (18) The Wisconsin Health and Educational Facilities Authority under sec. 231.03(6), Wis. Stats., if the bonds or notes are issued in an amount totaling \$35,000,000 or less, and to the extent interest income received is not exempt from Wisconsin taxation

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

Line 3 Capital Gain / Loss Addition

If your federal adjusted gross income includes capital gains and/or losses from line 6 of federal Form 1040 or 1040-SR, you must complete Schedule WD.

Schedule WD determines whether any capital gain/loss addition must be reported on line 3. For example, after completing Schedule WD, you may be required to include an amount as an addition to income on line 3 because Wisconsin law limits the deduction for a net capital loss to \$500.

→ If the only amount reported on line 6 of federal Form 1040 or 1040-SR is a capital gain distribution from a mutual fund or real estate investment trust and you have no Wisconsin capital loss carryover, do not complete line 3. See line 10 instructions on page 17.

New 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, do not report the amount of capital gain or loss from Schedule 5K-1 or 3K-1 on Schedule WD. In addition, do not include the amount of capital gain or loss from the tax-option (S) corporation or partnership in the modification for lines 4 or 11, code 57 and 58. These items have already been removed from Wisconsin income when you completed Schedule WD. See the Schedule WD instructions for more information.

Line 4 Other Additions

Note Fill in the code number and amount of any of the additions described below that apply to you. The code number is printed to the left of the various additions. For example, if you are making an addition for a federal net operating loss carryover, you would enter the number 02 in the code number space _____, and fill in the amount of your federal net operating loss carryover on the line next to the code number space. Also, fill in the total of all your additions on line 4.

Line 4 of Form 1 has space to fill in five additions to income. If you have more than five additions, fill in the code numbers and amounts for four of the additions. List the code numbers and amounts of all remaining additions on a separate schedule. In the fifth entry space by line 4, enter code number 99 and the total amount of the remaining additions. Enclose the schedule listing the remaining additions with your Form 1.

→ See Additions To or Subtractions From Income on page 29 for information on other items which may have to be included on line 4.

Code 01 **Distributions from Edvest and Tomorrow's Scholar College Savings Account** If you received a distribution from an Edvest or Tomorrow's Scholar college savings account and the entire distribution was not used for qualified higher education expenses, you may have to include all or a portion of the distribution in income. If you rolled over an amount from an Edvest or Tomorrow's Scholar college savings plan into another state's plan, you may also have to include all or a portion of the amount rolled over in Wisconsin income.

Amounts rolled over from an Edvest or Tomorrow's Scholar college savings account to an ABL account of the designated beneficiary, or a member of the family of the designated beneficiary, is not required to be included in Wisconsin income. The amount rolled over cannot exceed \$15,000 for 2019. Any amount which exceeds \$15,000 may have to be included in Wisconsin income.

If you received a distribution within 365 days of contributing an amount to an account, you may have to include the amount previously subtracted in income.

Complete Schedule CS to determine the amount you must include in income. Enclose Schedule CS with Form 1.

Line 4 Other Additions – continued

Code 02 Federal Net Operating Loss Deduction Fill in the amount of the federal net operating loss deduction from line 8 of federal Schedule 1 (Form 1040 or 1040-SR). See the instructions for line 11, Code 10, for information about the Wisconsin net operating loss carryforward.

Code 03 Income (Lump-Sum Distributions) Reported on Federal Form 4972 Income from a lump-sum distribution is taxable to Wisconsin. If you reported a lump-sum distribution on federal Form 4972, you must also include the distribution in Wisconsin income. Fill in the total of (1) the capital gain part of the lump-sum distribution from line 6 of Form 4972 and (2) the taxable amount from line 10 of Form 4972. You may reduce this amount by any federal estate tax on line 18 of Form 4972.

→ No portion of a lump-sum distribution may be reported as a capital gain on Wisconsin Schedule WD.

Code 04 Farmland Preservation Credit The total amount of farmland preservation credit from Schedule FC that you received during 2019 must be reported as income. Fill in as an addition any portion of your farmland preservation credit which was not included as income on your federal tax return.

Code 05 Excess Distribution From a Passive Foreign Investment Company Fill in the excess distribution from a passive foreign investment company that was not included in federal adjusted gross income (see federal Form 8621 or 8621-A).

Code 06 Expenses Paid to Related Entities Fill in the amount deducted or excluded from your federal income for interest, rental expenses, intangible expenses, and management fees paid, accrued, or incurred to a related entity (person or business entity). *You must make this addition even though you may be eligible for a deduction for these expenses.* If you are eligible for a deduction, you may then make a subtraction for the amount that qualifies (see Code 21 on page 27).

Code 07 Amounts Not Deductible for Wisconsin Fill in any amount deducted in computing your federal adjusted gross income that is not allowed as a deduction for Wisconsin. Enclose an explanation of the additions you are including using Code 07.

Example You deducted a passive activity loss on your federal return for losses incurred when you were a resident of another state. The passive activity losses were not allocable to Wisconsin. The passive activity losses are not deductible for Wisconsin and must be included on line 4.

08 – 20 Addition for Computed Credits If you claimed any of the credits listed below, you must include on line 4 the amount of your credit computed for 2019. The amount of your credit is income and must be reported on Form 1. This is true even if you cannot take the full credit this year and must carry part of it forward or if the credit is refundable. **Note:** Do not include on line 4 any credits passed through to you from a partnership, limited liability company, or tax-option (S) corporation. These will be accounted for when you make the adjustments described in Codes 51 and 52 on page 30.

Note List each credit and the appropriate code number separately on line 4. Include the following credits computed for 2019:

Code 08 Development Zone Credit

Code 10 Enterprise Zone Jobs Credit

Code 11 Manufacturing Investment Credit

Code 12 Economic Development Tax Credit

Code 13 Jobs Tax Credit

Code 14 Capital Investment Credit

Code 15 Community Rehabilitation Program Credit

Code 16 Research Credit

Code 17 Manufacturing and Agriculture Credit – Exception

The amount of manufacturing and/or agriculture credit **computed** for **2018** must be added to income on your 2019 Wisconsin income tax return. This is the amount from line 16 of your **2018** Schedule MA-A or MA-M.

Code 18 Business Development Credit

Code 19 Electronics and Information Technology Manufacturing Zone Credit

Code 20 Employee College Savings Account Contribution Credit

Code 21 Difference in Federal and Wisconsin Basis of Depreciated or Amortized Assets Starting with the first taxable year beginning in 2014, adjustments are to be made over a 5-year period for the difference between the Wisconsin adjusted basis and the federal adjusted basis of assets owned on the last day of the taxable year beginning in 2013. The assets must have been depreciated or amortized for both Wisconsin and federal tax purposes. As a result of these adjustments, the Wisconsin adjusted basis and the federal adjusted basis of these assets is deemed to be equal on the first day of the taxable year beginning in 2014.

Difference in Federal and Wisconsin Basis of Depreciated or Amortized Assets – Continued

If you determined for 2014 that the combined federal adjusted basis of all depreciated and amortized assets was greater than the combined Wisconsin adjusted basis of the assets, you were required to add 20 percent of the difference to 2014, 2015, 2016, 2017, and 2018 Wisconsin income. If you filed a Wisconsin return for a short taxable year in any of these years, you may claim the remaining unamortized balance of the modification on your 2019 return.

If the total federal adjusted basis of the assets was less than the total Wisconsin adjusted basis, see the instructions for line 11, Code 31, *Difference in Federal and Wisconsin Basis of Depreciated or Amortized Assets*, for the subtraction to be claimed to adjust for this difference for a short taxable year.

Code 22 **ABLE Accounts** The owner (beneficiary) of a qualified ABLE account must include in income any amount withdrawn from a qualified ABLE account for any reason other than the payment of qualified disability expenses for the account beneficiary. Also, upon termination of an account, an addition to income is provided for any amount in the account that is returned to an account owner's estate.

Code 23 **Business Moving Expenses** Fill in the amount of moving expenses deducted from your federal income to move a Wisconsin business operation to a location outside Wisconsin or the United States. Moving expenses means all of the following:

- Vehicle rentals
- Storage rentals
- Moving company expenses for packing, unpacking, and transportation
- Consulting fees and surveys
- Brokerage commissions or fees
- Architecture, design, and remodeling expenses
- Expenses paid or incurred to sell property in Wisconsin
- Lease cancellation fees
- Loss on the sale of property in Wisconsin
- Expenses paid or incurred for professional services, including legal services
- Utility fees
- Employee wages
- Reimbursement of an employee's expenses
- The cost of meals, lodging, and fuel
- Mileage deductions for vehicle use

Line 6 State Income Tax Refund

Refunds of state and local income taxes are not taxable for Wisconsin. Fill in the amount of taxable refunds, credits, or offsets of state and local income taxes from line 1 of federal Schedule 1 (Form 1040 or 1040-SR).

Line 7 United States Government Interest

Fill in the amount of interest on U.S. bonds and interest and dividends of certain U.S. government corporations that is included on line 1 of Form 1. This income is not taxable.

A mutual fund may invest in U.S. government securities. If it does, a portion or all of its ordinary dividend may not be taxable by Wisconsin. If a mutual fund advised you that all or a portion of its ordinary dividend is from investments in U.S. government securities, include that portion on line 7.

CAUTION Do not fill in on line 7, interest from Ginnie Mae (Government National Mortgage Association) securities and other similar securities which are "guaranteed" by the United States government. You must include interest from these securities in your Wisconsin taxable income.

Line 8 Unemployment Compensation

You may have a different amount of unemployment compensation taxable for Wisconsin and federal purposes. Complete the worksheet on the next page to see if you can subtract any portion of the unemployment compensation which you included as income on your federal tax return.

Line 8 Unemployment Compensation – continued

Unemployment Compensation Worksheet

Check only one box.

- A. Married filing a joint return – write \$18,000 on line 3 below.
- B. Married not filing a joint return and lived with your spouse at any time during the year – write -0- on line 3 below.
- C. Married not filing a joint return and DID NOT live with your spouse at any time during the year – write \$12,000 on line 3 below.
- D. Single – write \$12,000 on line 3 below.

1. Fill in unemployment compensation from line 7 of federal Schedule 1 (Form 1040 or 1040-SR) . . . 1. _____
2. Fill in your federal adjusted gross income from line 1 of Form 1 2. _____
3. Enter –
 - \$18,000 if you checked box A; **or**
 - -0- if you checked box B; **or**
 - \$12,000 if you checked box C or D 3. _____
4. Fill in taxable social security benefits, if any, from line 5b of federal Form 1040 or 1040-SR 4. _____
5. Fill in taxable refunds, credits, or offsets, if any, from line 1 of federal Schedule 1 (Form 1040 or 1040-SR) 5. _____
6. Add lines 3, 4, and 5 6. _____
7. Subtract line 6 from line 2. If zero or less, enter -0- here and on line 9 of this worksheet and do not complete line 8. Otherwise, go on to line 8 7. _____
8. Fill in one-half of the amount on line 7 8. _____
9. Fill in the smaller amount of line 1 or line 8. 9. _____
10. Subtract line 9 from line 1. Fill in this amount on line 8 of Form 1 as your subtraction for unemployment compensation. If lines 1 and 9 are equal, fill in -0- 10. _____

Line 9 Social Security Adjustment

Social security benefits are not taxable for Wisconsin. You may subtract any social security benefits that were taxable on your federal Form 1040 or 1040-SR. Fill in on line 9 the amount from line 5b of federal Form 1040 or 1040-SR.

Line 10 Capital Gain / Loss Subtraction

If your federal adjusted gross income includes capital gains and/or losses from line 6 of federal Form 1040 or 1040-SR, you must complete Schedule WD. You must also complete Schedule WD if your federal adjusted gross income does not include capital gains and/or losses, but you have a capital loss carryover for Wisconsin tax purposes.

Schedule WD determines whether any capital gain/loss subtraction must be reported on line 10. For example, after completing Schedule WD, you may be able to include an amount as a subtraction on line 10 because you qualify for the 30% long-term capital gain exclusion (60% in the case of farm assets).

All amounts must be filled in on line 10 as positive numbers.

EXCEPTION If the only amount reported as a capital gain on line 6 of your federal Form 1040 or 1040-SR is a capital gain distribution from a mutual fund or real estate investment trust and you have no Wisconsin capital loss carryover, you may claim a long-term capital gain exclusion on line 10. Fill in 30% of the amount of the capital gain distribution on line 10. Do not complete Wisconsin Schedule WD.

New 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, do not report the amount of capital gain or loss from Schedule 5K-1 or 3K-1 on Schedule WD. In addition, do not include the amount of capital gain or loss from the tax-option (S) corporation or partnership in the modification for lines 4 or 11, codes 57 and 58. These items have already been removed from Wisconsin income when you completed Schedule WD. See the Schedule WD instructions for more information.

Line 11 Other Subtractions

Note Fill in the code number and amount of any of the subtractions described below that apply to you. The code number is printed to the left of the various subtractions. For example, if you are claiming a subtraction for tuition expenses, you would enter the number 03 in the code number space _____, and fill in the amount of your subtraction for tuition expenses on the line next to the code number space. Also, fill in the total of all your subtractions on line 11.

Line 11 of Form 1 has space to fill in five subtractions from income. If you have more than five subtractions, fill in the code numbers and amounts for four of the subtractions. List the code numbers and amounts of all remaining subtractions on a separate schedule. In the fifth entry space by line 11, enter code number 99 and the total amount of the remaining subtractions. Enclose the schedule listing the remaining subtractions with your Form 1.

→ See Additions To or Subtractions From Income on page 29 for information on other items which may have to be included on line 11.

Code
01

Medical Care Insurance You may be able to subtract all or a portion of the cost of your medical care insurance.

“Medical care insurance” means a medical care insurance policy that covers you, your spouse, and dependents and provides surgical, medical, hospital, major medical, or other health service coverage (including dental insurance). If you are receiving social security benefits, the amount paid for medical care insurance includes the amount deducted from your monthly benefit for Medicare insurance (for example, Parts B and D). It does not include premiums for:

- Long-term care insurance
- Life insurance policies
- Policies providing payment for loss of earnings
- Policies for loss of life, limb, sight, etc.
- Policies that pay you a guaranteed amount each week for a stated number of weeks if you are hospitalized for sickness or injury
- The part of your car insurance premiums that provides medical insurance coverage for all persons injured in or by your car
- Medical care insurance if you elected to pay these premiums with tax-free distributions from a retirement plan (in this case, the premiums would have been paid directly to the insurance provider by the retirement plan)

Note The following amounts may **not** be included in the subtraction for medical care insurance:

- Insurance premiums paid by an employer, including amounts paid by you through payroll deductions, unless the premiums are included as wages in box 1 of your Form W-2
- The amount of employer-provided medical insurance that is identified on your W-2 in Box 12 with Code DD
- Medical care insurance premiums that are deducted pre-tax

CAUTION If you participate in your employer’s fringe benefit cafeteria plan and agree to a voluntary salary reduction in return for a medical care insurance benefit, you may not consider the amount of your salary reduction an amount you paid for medical care insurance. You cannot subtract premiums paid with money that has not been included in your gross income. These programs may be known as flexible spending accounts, employee reimbursement accounts, etc. Some employers may identify these amounts on your pay stubs as Internal Revenue Code sec. 125 or as a pre-tax deduction.

→ When completing line 1 of Worksheet 1 or 2, if you purchased the insurance through an Exchange (Marketplace), the amount you paid is the amount paid after your premium was reduced for any advance payment of the premium assistance credit.

If you are self-employed, complete Worksheet 1. Note: If you are self-employed and deducted 100% of your medical care insurance cost on line 16 of your federal Schedule 1 (Form 1040 or 1040-SR) as a self-employed health insurance deduction, do not complete Worksheet 1 or 2. No additional deduction is allowed.

Line 11 Other Subtractions – continued

Medical Care Insurance – continued

Medical Care Insurance – Worksheet 1 – Self-Employed Persons	
1. Amount you paid for medical care insurance in 2019 while you were self-employed	1. _____
2. Self-employed health insurance deduction from line 16 of federal Schedule 1 (Form 1040 or 1040-SR)	2. _____
3. Amount of medical care insurance deducted on federal Schedule C or F for your employee spouse	3. _____
4. Amount of premium tax credit allowed on your 2019 federal return (line 9 of federal Schedule 3 (Form 1040 or 1040-SR).	4. _____
5. Add lines 2, 3, and 4	5. _____
6. Subtract line 5 from line 1.	6. _____
7. Amount of advance premium tax credit you were required to repay (line 2 of federal Schedule 2 (Form 1040 or 1040-SR).	7. _____
8. Add lines 6 and 7	8. _____
9. Net earnings from a trade or business**	9. _____
10. Fill in the smaller of line 8 or 9 here and on line 11 of Form 1. This is your subtraction for medical care insurance.	10. _____

* Do not include any amounts deducted for long-term care insurance.

** Net earnings from a trade or business means income from self-employment, including ordinary income from a trade or business as reported on Form 4797, line 18b, and less the deductible part of self-employment tax. The total earnings from a trade or business of both spouses are included. Do not include losses from a trade or business. If the net earnings are zero or less, enter 0 (zero).

Complete Worksheet 2 if you are (1) an employee or (2) a person who had no employer and were not self-employed.

Medical Care Insurance – Worksheet 2 – Others	
1. Amount you paid in 2019 for medical care insurance	1. _____
2. Amount of premium tax credit allowed on your 2019 federal return (line 9 of federal Schedule 3 (Form 1040 or 1040-SR).	2. _____
3. Subtract line 2 from line 1	3. _____
4. Amount of advance premium tax credit you were required to repay (line 2 of federal Schedule 2 (Form 1040 or 1040-SR)	4. _____
5. Add line 3 and line 4	5. _____
6. Fill in the amount from line 5 of Form 1 less the amounts on lines 6 - 10 and less all amounts that will be included on line 11 without considering the subtraction for medical care insurance. If zero or less, enter 0 (zero)	6. _____
7. Fill in the smaller of line 5 or 6. This is your subtraction for medical care insurance	7. _____

Code 02 Long-Term Care Insurance If you paid long-term care insurance costs during 2019, you may be able to subtract all or a portion of the cost of a long-term care insurance policy which covers you or your spouse.

“Long-term care insurance policy” means a disability insurance policy or certificate advertised, marketed, offered, or designed primarily to provide coverage for care that is provided in your home or in an institutional or community-based setting. The care must be convalescent or custodial care or care for a chronic condition or terminal illness.

“Long-term care insurance policy” does not include a medicare supplement policy or medicare replacement policy or a continuing care contract. “Continuing care contract” means a contract which provides nursing services, medical services, or personal care services, in addition to food, shelter, and laundry services, for the duration of a person’s life or for a term in excess of one year, conditioned upon any of the following payments:

- An entrance fee in excess of \$10,000
- Providing for the transfer of at least \$10,000 (if the amount is expressed in dollars) or 50% of the person’s estate (if the amount is expressed as a percentage of the person’s estate) to the service provider upon the person’s death

Line 11 Other Subtractions – continued

Long-Term Care Insurance – continued

Do not include premiums for long-term care insurance if you elected to pay those premiums with tax-free distributions from a retirement plan. In this case, the premiums would have been made directly to the insurance provider by the retirement plan.

If you paid long-term care insurance costs during 2019 for a policy which covers you or your spouse, complete the worksheet below to determine your subtraction.

Worksheet – Long-Term Care Insurance	
1. Amount you paid for long-term care insurance in 2019	1. _____
2. Portion of long-term care insurance cost included as a self-employed health insurance deduction on line 16 of federal Schedule 1 (Form 1040 or 1040-SR)	2. _____
3. Portion of long-term care insurance cost deducted on federal Schedule C or F for your employee spouse	3. _____
4. Add lines 2 and 3	4. _____
5. Subtract line 4 from line 1	5. _____
6. Fill in the amount from line 5 of Form 1 <u>less</u> the amounts on lines 6 - 10 and <u>less</u> all amounts that will be included on line 11 without considering the subtraction for long-term care insurance. If zero or less, enter 0 (zero)	6. _____
7. Fill in the smaller of line 5 or 6. This is your subtraction for long-term care insurance	7. _____

Code 03

Tuition and Fee Expenses You may be able to claim a subtraction for up to \$6,974 (per student) of the amount you paid during 2019 for tuition and mandatory student fees for you, your spouse (if married filing a joint return), and your children whom you claim as dependents on your federal income tax return.

CAUTION If you claimed a tuition and fees deduction on your federal return, be sure you have completed Wisconsin Schedule I. This amount is not allowed for Wisconsin purposes and must be added to your federal adjusted gross income.

The tuition and mandatory student fees must have been paid during 2019 to attend any of the following:

- Classes in Wisconsin at a school which qualifies as a university, college, or technical college. A “university, college, or technical college” is any school which has a curriculum leading to a diploma, degree, or occupational or vocational objective.
- Classes in Wisconsin at other post-secondary (post-high school) schools that have been approved through the Educational Approval Program.
- Classes in Minnesota at a public vocational school or public institution of higher education in Minnesota under the Minnesota–Wisconsin tuition reciprocity agreement.
- Classes outside Wisconsin provided the tuition is paid to a university, college, or technical college located in Wisconsin.

The subtraction applies to:

- Tuition and mandatory student fees paid to a school that fits into one of the four categories listed above regardless of the type of course taken. **Example:** tuition paid for craft or recreational courses at a technical college qualifies for the subtraction.
- Tuition and mandatory student fees paid for correspondence courses or courses received via the internet or other electronic transmission as long as the courses are taken in Wisconsin, and are presented by a school (located in or outside Wisconsin) which qualifies as a university, college, or technical college, or a school approved through the Educational Approval Program.
- Tuition and mandatory student fees paid from loans, gifts, inheritances, and personal savings.

Line 11 Other Subtractions – continued

Tuition and Fee Expenses – continued

The subtraction does **not** apply to:

- Tuition or fees paid to pre-schools, elementary, or secondary schools, such as grade schools and high schools.
- Tuition and fees paid to a school which does not fit into any of the four categories listed on page 20. **Example:** The subtraction does not apply to a fee paid to a retail craft store to attend a session on flower arranging.
- Amounts paid as separate charges for other items such as room and board, athletic tickets, or other costs which are not tuition and mandatory student fees.
- Tuition and fees paid with certain tax-free funds. **Example:** You cannot claim a subtraction for tuition paid with tax-free scholarships or Pell grants or for amounts paid or reimbursed to you by your employer.
- Tuition and fees if the source of the payments is an amount withdrawn from a Wisconsin state-sponsored college savings program or college tuition and expenses program (Edvest or Tomorrow's Scholar). This limitation applies only if the owner of the account or other person who contributed to the account (for example, grandparent, aunt, uncle, or other person) previously claimed a subtraction for contributions to the Edvest or Tomorrow's Scholar program.

The subtraction is limited if your federal adjusted gross income exceeds certain amounts. Your federal adjusted gross income is the amount on line 1 of Form 1.

Determine your tuition and mandatory student fees subtraction as follows:

Single or Head of Household

- If line 1 of Form 1 is \$55,650 or less, you may subtract the amount paid for tuition and mandatory student fees during 2019, but not more than \$6,974 per student.* Fill in the amount of your subtraction on line 11.
- If line 1 of Form 1 is more than \$55,650 but less than \$66,780, use the worksheet on page 22 to figure the amount of your subtraction.
- If line 1 of Form 1 is \$66,780 or more, you may not subtract any amount for tuition and fee expenses.

Married Filing Joint Return

- If line 1 of Form 1 is \$89,040 or less, you may subtract the amount paid for tuition and mandatory student fees during 2019, but not more than \$6,974 per student.* Fill in the amount of your subtraction on line 11.
- If line 1 of Form 1 is more than \$89,040 but less than \$111,300, use the worksheet on page 22 to figure the amount of your subtraction.
- If line 1 of Form 1 is \$111,300 or more, you may not subtract any amount for tuition and fee expenses.

Married Filing Separate Return

- If line 1 of Form 1 is \$44,520 or less, you may subtract the amount paid for tuition and mandatory student fees during 2019, but not more than \$6,974 per student.* Fill in the amount of your subtraction on line 11.
- If line 1 of Form 1 is more than \$44,520 but less than \$55,650, use the worksheet on page 22 to figure the amount of your subtraction.
- If line 1 of Form 1 is \$55,650 or more, you may not subtract any amount for tuition and fee expenses.

Line 11 Other Subtractions – continued

Tuition and Fee Expenses – continued

Tuition Expense Worksheet	
CAUTION Only certain taxpayers are required to complete this worksheet. See the instructions for your filing status.	
1. Amount paid for tuition and mandatory student fees in 2019. Do not enter more than \$6,974 per student	1. _____
2. Fill in the amount from line 1 of Form 1	2. _____
3. Enter \$55,650 (\$89,040 if married filing joint return or \$44,520 if married filing separate return)	3. _____
4. Subtract line 3 from line 2	4. _____
5. Divide the amount on line 4 by 11,130 (22,260 if married filing joint return). Fill in decimal amount	5. _____
6. Multiply line 1 by the decimal amount on line 5	6. _____
7. Subtract line 6 from line 1. This is your subtraction for tuition and fee expense*	7. _____
* Your subtraction cannot be more than the amount on line 5 of Form 1 less the amounts on lines 6 - 10 and less all amounts that will be included on line 11 without considering the subtraction for tuition expense.	

Code 04 Military and Uniformed Services Retirement Benefits You may subtract retirement payments received from:

- (1) The U.S. military retirement system (including payments from the Retired Serviceman's Family Protection Plan or the Survivor Benefit Plan). These retirement benefits are paid from the Defense Finance and Accounting Service.
- (2) The U.S. government that relate to service with the Coast Guard, the commissioned corps of the National Oceanic and Atmospheric Administration, or the commissioned corps of the Public Health Service.

Your subtraction cannot be more than the amount of such retirement payments that you included in your federal income.

Code 05 Local and State Retirement Benefits You may subtract any payments received from the retirement systems listed below provided:

- (1) You were retired from the system before January 1, 1964, or
- (2) You were a member of the system as of December 31, 1963, retiring at a later date and payments you receive are from an account established before 1964, or
- (3) You are receiving payments from the system as the beneficiary of an individual who met either condition 1 or 2.

Your subtraction cannot be more than the amount of such payments that you included in your federal income.

The specific retirement systems are:
 Milwaukee City Employees, Milwaukee City Police Officers, Milwaukee Fire Fighters, Milwaukee Public School Teachers, Milwaukee County Employees, Milwaukee Sheriff, and Wisconsin State Teachers retirement systems.

- Do not subtract any of the following:
- Payments received as a result of voluntary tax-sheltered annuity deposits in any of the retirement systems listed above.
 - Payments received from one of the retirement systems listed above if you first became a member after December 31, 1963. This applies even though pre-1964 military service may have been counted as creditable service in computing your retirement benefit.

CAUTION Your retirement benefits may be subtracted only if they are based on qualified membership in one of the retirement systems listed above. Qualified membership is membership that began before January 1, 1964, as explained above. Any portion of your retirement benefit that is based on membership in other retirement systems (or based on employment that began after December 31, 1963) is taxable and may not be subtracted.

Example 1 You were a member of the Wisconsin State Teachers Retirement System as of December 31, 1963. You left teaching after 1963 and withdrew the allowable amount from your retirement account. This closed the account. You later returned to teaching. A new retirement account was then established for you. Retirement benefits from this new account (established after 1963) do not qualify for the exemption.

Line 11 Other Subtractions – continued

Local and State Retirement Benefits - continued

Example 2 You were employed as a teacher from 1960-65. During that time you were a member of the Wisconsin State Teachers Retirement System. From 1966 until retirement, you were employed by a state agency (not as a teacher). You were then a member of the Wisconsin Retirement System. You receive an annuity from the Department of Employee Trust Funds. The annuity is based on employment in both retirement systems. Only the portion of the annuity that is due to the Wisconsin State Teachers Retirement System may be subtracted. You may use the following formula to figure the exempt amount that may be subtracted:

$$\frac{\text{Years of creditable service in an exempt plan}}{\text{Total years of creditable service}} \times \text{Annuity included in federal income} = \text{Portion of annuity which may be subtracted}$$

→ You may have received separate Forms 1099-R for the taxable and exempt portions of your annuity. In this case, you may use the Form 1099-R information instead of the above formula.

Code
06

Federal Retirement Benefits You may subtract payments received from a federal retirement system provided:

- (1) You were retired from the system before January 1, 1964, or
- (2) You were a member of the system as of December 31, 1963, retiring at a later date and payments you receive are from an account established before 1964, or
- (3) You are receiving payments from the system as the beneficiary of an individual who met either condition 1 or 2.

See “05 Local and State Retirement Benefits” on page 22 for further information. The limitations and examples that apply to local and state retirement benefits also apply to federal retirement benefits.

A “federal retirement system” is a United States government civilian employee retirement system. Examples of such retirement systems include the Civil Service Retirement System and the Federal Employees’ Retirement System. These retirement benefits are paid from the U.S. Office of Personnel Management. Payments from the federal Thrift Savings Plan do not qualify for the subtraction.

Code
07

Railroad Retirement Benefits, Railroad Unemployment Insurance, and Sickness Benefits Wisconsin does not tax amounts received from the U.S. Railroad Retirement Board. You may subtract railroad retirement benefits included on line 4d of your federal Form 1040 or 1040-SR.

Code
08

Adoption Expenses If you adopted a child for whom a final order of adoption was entered by a court in any state, or upon registration of a foreign adoption, during 2019, you may subtract up to \$5,000 of the amount you paid for adoption fees, court costs, and legal fees relating to the adoption. You may include amounts paid during 2017, 2018, and 2019. Don’t count amounts reimbursed under any adoption assistance program. If you adopt more than one child during the year, you may deduct up to \$5,000 of adoption expenses for each child.

Code
09

Recoveries of Federal Itemized Deductions Fill in any amount included as income on your federal tax return that is a recovery of a federal itemized deduction from a prior year for which you did not receive a Wisconsin tax benefit.

Example You claimed an itemized deduction on your 2018 federal tax return for a casualty loss of \$2,000. You could not claim the casualty loss for the itemized deduction credit on your 2018 Wisconsin income tax return. During 2019 you received a reimbursement of \$1,000 from your insurance company for part of the casualty loss. The \$1,000 reimbursement is included on your 2019 federal tax return as a recovery of an amount previously claimed as an itemized deduction. Because you did not claim the casualty loss for the itemized deduction credit for Wisconsin for 2018, the \$1,000 is not taxable to Wisconsin for 2019. Fill in the \$1,000 recovery on line 11.

Code
10

Wisconsin Net Operating Loss Carryforward If you had a net operating loss (NOL) in an earlier year to carry forward to 2019, include the allowable amount on line 11. Enclose Schedules NOL1, NOL2, or NOL3, as applicable. See the instructions for these schedules and Publication 120, *Net Operating Losses for Individuals, Estates, and Trusts*, for details on computing the NOL and the allowable subtraction. See page 10 for information on how to get Publication 120.

Note A net operating loss carryforward may not be used unless the incurred loss was computed on a return that was filed within 4 years of the unextended due date for that return.

Line 11 Other Subtractions – continued

Code
11

Native Americans Certain income (for example, wages) earned by a Native American who both lives and works on his or her tribal reservation is not subject to Wisconsin income tax and may be subtracted. See Publication 405, *Wisconsin Taxation Related to Native Americans*, for more information.

Code
12

Amounts Not Taxable by Wisconsin You may subtract any amounts not taxable by Wisconsin (less related expenses except those expenses which are used to calculate the Wisconsin itemized deduction credit) which have been included as income on your federal tax return or excluded from federal deductions. Enclose an explanation of the subtractions you are including using code 12.

Example Wisconsin doesn't tax certain relocation assistance payments received by persons displaced by condemnation, subject to the conditions in sec. 32.19, Wis. Stats.

CAUTION

- Do not use this subtraction when using a different federal election for Wisconsin and federal tax purposes. Instead, complete a pro forma federal return using the election chosen for Wisconsin or adjust using Schedule I. The federal adjusted gross income from this pro forma federal return or from Schedule I is entered on line 1 of Form 1. If completing a pro forma federal return, attach the pro forma federal return to your Wisconsin return instead of the return sent to the IRS.
- Do not use this subtraction for wages which are taxable in another state as well as Wisconsin. Instead, include these wages in Wisconsin income and see page 40 for how to claim a credit for net tax paid to another state.

Code
13

Farm Loss Carryover If you were not actively engaged in farming and were subject to farm loss limitations on your 2002-2013 Wisconsin income tax returns, you may be able to claim a subtraction for all or a portion of the farm loss disallowed in those years. Farm losses disallowed as a deduction may be carried forward for 15 years to the extent that the farm losses are not offset against farm income of any year between the loss year and the year for which the carryover is claimed. The amount of carryover that can be subtracted is the lesser of (1) the farm loss carryover or (2) the net profits and net gains from the sale or exchange of capital or business assets in the current year from the same farming business or portion of that business to which the limits on deductible farm losses applied in the loss year.

Example You had a farm loss carryover from 2013 of \$30,000. You claimed a subtraction for \$9,000 of the carryover on your 2014 through 2018 returns. For 2019 you report a net loss of \$2,000 on Schedule F and a net gain of \$6,000 from the sale of farm equipment on Form 4797. The gain and loss are from the same farming business to which the limitation applied in the loss year. You may subtract \$6,000 as a farm loss carryover on line 11.

Code
14

Contributions to an Edvest or Tomorrow's Scholar College Savings Account You may be able to subtract the amount you contributed to a Wisconsin state-sponsored college savings account (Edvest or Tomorrow's Scholar) if you are the owner of the account or were authorized by the owner of the account to make contributions to the account.

For amounts rolled over in 2019, from another state's qualified sec. 529 plan to a Wisconsin college savings account, the subtraction applies to the amount of principal rolled over. It does not apply to any investment earnings in the account.

Complete Schedule CS, *College Savings Accounts*, to determine the amount of your subtraction. Enclose Schedule CS with your Form 1.

Code
15

Distributions from Wisconsin State-Sponsored College Tuition Programs If you included earnings from a qualified college tuition program in your federal adjusted gross income, you may subtract that amount if the earnings were from a Wisconsin Edvest tuition unit account and you received a refund because the beneficiary completed the program in which he or she was enrolled and had not used all of the tuition units purchased or the beneficiary was awarded a scholarship, tuition waiver, or similar subsidy that could not be converted to cash.

Line 11 Other Subtractions – continued

Code
16

Disability Income Exclusion If you are retired on permanent and total disability and have included your disability income on line 1 of Form 1, you may be able to subtract up to \$5,200 of your disability income. You must meet ALL these tests:

- You did not reach mandatory retirement age before January 1, 2019.
- You were under age 65 on December 31, 2019.
- You were permanently and totally disabled –
 - a. When you retired, or
 - b. On January 1, 1976, or January 1, 1977, if you retired before January 1, 1977, on disability or under circumstances which entitled you to retire on disability.
- If you were married at the end of 2019, you must file a joint return.
- You did not in any year prior to 1984 choose to treat your disability income as a pension instead of taking the exclusion.
- Your federal adjusted gross income is less than \$20,200 (\$25,400 if married and both spouses are eligible).

Compute your exclusion on Wisconsin Schedule 2440W, *Disability Income Exclusion*. Enclose Schedule 2440W with your Form 1. See page 10 for information on how to get this schedule.

Code
17

Sale of Business Assets or Assets Used in Farming to a Related Person You may subtract the taxable portion of gain you realize from the sale or disposition to a related person of business assets or assets used in farming if the following conditions apply:

- The related person is your child, grandchild, great-grandchild, parent, brother or sister, nephew or niece, grandparent, great-grandparent, or aunt or uncle. The person may be related to you by blood, marriage, or adoption.
- The asset was held by you for more than 12 months.
- The gain is treated as capital gain for federal tax purposes. Amounts treated as ordinary income do not qualify.

Gain on the sale or disposition of shares in a corporation or trust qualifies only if:

- The number of shareholders or beneficiaries does not exceed 15. Lineal ancestors and descendants and aunts, uncles, and 1st cousins thereof count collectively as one shareholder or beneficiary. This collective authorization may not be used for more than one family in a single corporation or trust.
- The corporation does not have more than two classes of shares.
- All shareholders or beneficiaries, other than any estate, are natural persons.

“Farming” means the cultivation of land or the raising or harvesting of any agricultural or horticultural commodity including the raising, shearing, feeding, caring for, training, and management of animals. Trees (other than trees bearing fruit or nuts) are not treated as an agricultural or horticultural commodity (trees may qualify as a business asset).

“Business assets” are assets used in an activity carried on for a livelihood or in good faith to make a profit. The facts and circumstances of each case determine whether or not an activity is a business. Regularity of activities and transactions and the production of income are important elements. You do not need to actually make a profit to be in a business as long as you have a profit motive. You do need, however, to make ongoing efforts to further the interests of your business.

“Business assets” include assets used in the performance of services by an individual as an employee and assets used in the conduct of a trade or business by an individual who is self-employed.

“Business assets” do not include investment and rental property (for example, stocks, bonds, and residential rental property) unless you are subject to federal self-employment tax on the earnings from the activity. (**Note:** Rental property which is a farm or farm equipment may qualify as an asset “used in farming.”)

Computing the subtraction You must first complete Wisconsin Schedule WD. The amount of gain that may be subtracted is determined after netting all capital gains and losses on Schedule WD.

Line 11 Other Subtractions – continued

Sale of Business Assets or Assets Used in Farming to a Related Person - continued

- If amounts reported in Parts I and II of Schedule WD consist only of capital gains, your subtraction is equal to 70% of the long-term gain on the sale of a business asset to the related person, 40% of the long-term gain on the sale of a farm asset to the related person, or 70% of the long-term gain on the sale of qualified shares in a corporation.*
- If the amount on line 17 or 18 of Schedule WD is a net loss, you may not subtract any amount as gain on the sale of the asset to the related person.
- If the amount on line 18 of Schedule WD is a net gain and (1) the only gain reported on Schedule WD is from the sale of the asset to the related person and (2) a loss is included on line 17 of Schedule WD and/or on line 8 of Schedule WD, your subtraction is equal to the amount on line 27 of Schedule WD.
- If the amount on line 18 of Schedule WD is a net gain and (1) the only long-term gain reported on Schedule WD is from the sale of the asset to the related person, (2) a loss is included on line 17 of Schedule WD, and (3) you show a gain on line 8 of Schedule WD, your subtraction is equal to the amount on line 27 of Schedule WD less the amount on line 8 of Schedule WD.
- If the amount on line 18 of Schedule WD is a net gain and (1) that net gain includes more than one long-term capital gain and (2) a loss is included on line 17 of Schedule WD and/or on line 8 of Schedule WD, complete the worksheet below to compute your subtraction.
- If the amount on line 18 of Schedule WD is a net gain and (1) that net gain includes more than one long-term capital gain, (2) a loss is included on line 17 of Schedule WD, and (3) you show a gain on line 8 of Schedule WD, complete the worksheet below to compute your subtraction.

Worksheet for Gain on Sale of Assets to Related Person	
1. Amount from line 19 of Schedule WD	1. _____
2. Long-term capital gain on the sale of assets to related person	2. _____
3. Total long-term capital gain included on line 17 of Schedule WD	3. _____
4. Divide line 2 by line 3. Carry decimal to four places	4. _____
5. Multiply line 1 by line 4	5. _____
6. If the amount on line 2 is gain from the sale of an asset used in farming, multiply line 5 by .40 (40%) and fill in result.* If the amount on line 2 is gain from the sale of a business asset or gain from the sale of qualified shares in a corporation, multiply line 5 by .70 (70%) and fill in result. This is your subtraction for gain on the sale of assets to a related person	6. _____

* A sale to a relative of qualified shares in a corporation that is engaged in farming does not qualify for the additional 30% exclusion for the sale of assets used in farming on Wisconsin Schedule WD. Thus the amount that may be subtracted as gain on the sale of qualifying shares of stock in a corporation is 70% of the gain.

Code 18

Repayment of Income Previously Taxed If you had to repay during 2019, an amount that you included in your Wisconsin income in an earlier year, you may be able to subtract the amount repaid. A subtraction may be claimed only for repayments that are allowed as a miscellaneous itemized deduction on your federal Schedule A (Form 1040 or 1040-SR).

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

Note

Miscellaneous itemized deductions subject to the 2% of adjusted gross income limit are no longer allowed as itemized deductions on federal Schedule A (Form 1040 or 1040-SR) pursuant to Public Law 115-97. These amounts are also no longer allowable as a deduction on federal Schedule A (Form 1040 or 1040-SR) for Wisconsin purposes.

CAUTION Only amounts previously included in Wisconsin income may be claimed as a subtraction.

If the amount repaid was over \$3,000, you may be able to subtract the repayment as described above **or** take a tax credit. See the line 38 instructions on page 44.

Line 11 Other Subtractions – continued

Code
19

Human Organ Donation If you, your spouse, or a person who is claimed as a dependent on your federal income tax return donates one or more of their human organs to another person for human organ transplantation, you may subtract up to \$10,000 of unreimbursed expenses related to the organ donation. “Human organ” means all or part of a liver, pancreas, kidney, intestine, lung, or bone marrow. The subtraction may be claimed only in the taxable year in which the transplantation occurs. The subtraction may be claimed only once. Up to \$10,000 of the following unreimbursed expenses may be claimed:

- Travel expenses
- Lodging expenses
- Lost wages

Code
20

Reserve or National Guard Members If you were a member of the Reserves or National Guard and served on active duty, you may subtract any military pay that is included on your W-2 and was:

- Received from the federal government,
- Received after being called into active federal service or into special state service authorized by the federal Department of Defense, and
- Paid for the time during which you were on active duty.

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

Code
21

Expenses Paid to Related Entities Were you required to make an addition modification for interest, rental expenses, intangible expenses, or management fees paid to a related entity? If yes, see Schedule RT to find out if you qualify for a subtraction. Although you must meet one of the conditions in Schedule RT, Part II, to qualify for a subtraction, you do not need to enclose Schedule RT with your return unless your total expenses paid, accrued, or incurred to related entities are \$100,000 or more. If enclosing Schedule RT, also enter “16” in the Special Conditions box on page 1 of Form 1.

Code
22

Private School Tuition A subtraction may be claimed for tuition paid in the taxable year to send your dependent child to a private school. The maximum subtraction is \$4,000 for an elementary pupil and \$10,000 for a secondary pupil. Schedule PS must be included with your Wisconsin income tax return.

Do not take a subtraction for amounts paid for private school tuition which were withdrawn from an Edvest or Tomorrow's Scholar college savings account.

Code
23

Legislator's Per Diem If you were a Wisconsin legislator, you may subtract the amount of per diem reimbursement that is included as wages on your federal Form 1040 or 1040-SR. This generally applies to a legislator with a residence 50 miles or less from the state capitol.

Code
24

ABLE Accounts A subtraction may be claimed for the amount contributed to a qualified ABLE (Achieving a Better Life Experience) account during the year. The owner (beneficiary) of an ABLE account must be a disabled person. Distributions from the account must be used to pay the qualified disability expenses of the disabled person. The maximum subtraction that may be claimed by all contributors to the account for 2019 is \$15,000.

An additional amount of contributions is allowed as a subtraction by a designated beneficiary equal to the lesser of:

1. The designated beneficiary's compensation (included in gross income for the taxable year), or
2. The federal poverty line for a one-person household.

This increase is only allowed if the designated beneficiary is an employee and no contributions have been made to a defined contribution plan, annuity contract, or deferred compensation plan. Use the worksheet on the next page to figure your total subtraction.

Line 11 Other Subtractions – continued

ABLE Accounts - continued

Worksheet for Contributions to an ABLE Account		
1. Total contributions made to the ABLE account	1.	.00
2. If line 1 is less than \$15,000, do not complete the rest of this worksheet. Enter the amount on line 1 as your subtraction on line 11 of Form 1 with code 24. Otherwise, continue to step 3	2.	15,000.00
3. Subtract line 2 from line 1	3.	.00
4. The designated beneficiary's compensation	4.	.00
5. 2019 federal poverty line for a one person household	5.	12,490.00
6. Enter the smaller amount of line 3, 4, or 5	6.	.00
7. Add line 2 and line 6. This is your subtraction for contributions to an ABLE account	7.	.00

Note: The subtraction does not apply to rollovers or transfers from another account.

Code 25 Interest, Rental Payments, Intangible Expenses, and Management Fees Reported as Income by a Related Entity Did you report income from interest, rental payments, intangible expenses, or management fees made by a related entity that was not able to claim a deduction for such payments? If yes, you may claim a subtraction for the amount that the related entity was not able to deduct. This would be the amount the related entity claimed as an addition for such expenses (see instructions for line 4, Code 06) less the amount allowed as a subtraction (see instructions for line 11, Code 21).

Code 26 Retirement Income Exclusion Subtract up to \$5,000 of certain retirement income if:

- You (or your spouse if married filing a joint return) were 65 years of age or older on December 31, 2019, and
- Your federal adjusted gross income (line 1 of Form 1) is less than \$15,000 (\$30,000 if married filing a joint return). If married filing a separate return, the sum of both spouses' federal adjusted gross income must be less than \$30,000.

If you meet these qualifications, complete the Retirement Income Exclusion Worksheet below to determine the amount of your subtraction. Fill in the amount from line 6 of the worksheet on line 11 of Form 1 with code number 26. If married filing a joint return, add the amounts in Col. (A) and Col. (B) and fill in the total on line 11 of Form 1.

Retirement Income Exclusion Worksheet		
	<i>(Keep for your records)</i>	
If married filing a joint return, fill in each spouse's information separately.	(A) Yourself	(B) Your Spouse
1. Taxable IRA distributions from line 4b of your federal Form 1040 or 1040-SR. 1.	_____	_____
2. Taxable pension and annuity income from a qualified retirement plan included on line 4d of federal Form 1040 or 1040-SR 2.	_____	_____
3. Add lines 1 and 2 3.	_____	_____
4. Nontaxable retirement benefits (This is the total amount subtracted on line 11 for retirement benefits using codes 04, 05, 06, and 07) 4.	_____	_____
5. Subtract line 4 from line 3 5.	_____	_____
6. Complete line 6 as follows. This is your subtraction for retirement income.		
• If you were 65 years of age or older on December 31, 2019, fill in on line 6, Col. (A), the <u>smaller</u> of line 5, Col. (A) or \$5,000. Enter 0 (zero) if you were not age 65 or older.		
• If married filing a joint return and your spouse was 65 years of age or older on December 31, 2019, fill in on line 6, Col. (B), the <u>smaller</u> of line 5, Col. (B) or \$5,000. Enter 0 (zero) if your spouse was not age 65 or older . . . 6.	_____	_____

Code 27 Sales of Certain Insurance Policies To the extent included in federal adjusted gross income, the original policy holder or original certificate holder who has a catastrophic or life-threatening illness or condition may fill in the amount of income received from the sale of a life insurance policy or certificate, or the sale of the death benefit under a life insurance policy or certificate, under a life settlement contract. "Catastrophic or life-threatening illness or condition" includes AIDS and HIV infection.

Line 11 Other Subtractions – continued

Code 28 **Child and Dependent Care Expenses** Do you qualify for the federal credit for child and dependent care expenses for 2019? If yes, you may qualify to claim the Wisconsin subtraction for child and dependent care expenses. If married, you must file a joint return unless (1) you lived apart from your spouse during the last six months of 2019, (2) the qualifying person lived in your home more than half of 2019, and (3) you provided over half the cost of keeping up your home.

Your Wisconsin subtraction is equal to the amount on line 6 of federal Form 2441, but not more than \$3,000 if you have one qualifying person or \$6,000 if more than one qualifying person. Enclose a copy of federal Form 2441 with your Wisconsin income tax return.

Code 29 **Combat Zone Related Death** If you are filing a return for an individual who was on active duty in the U.S. armed forces, who died in 2019 while on active duty, and the death occurred while he or she was serving in a combat zone or as a result of wounds, disease, or injury incurred while serving in the combat zone, you may subtract all income received by the individual during the year of death. Attach the certification made by the Department of Defense, DD Form 1300, *Report of Casualty*, to the return. **Note:** For persons who died in 2019 as a result of service in a combat zone, the income subtraction also applies for 2018 if the service member did not previously file a 2018 income tax return.

Note “Combat zone” does not include the Sinai Peninsula of Egypt.

Code 30 **Physician or Psychiatrist Grant** To the extent included in federal adjusted gross income, any amount received by a physician or psychiatrist from the primary care and psychiatry shortage grant program under sec. 39.385, Wis. Stats., may be subtracted.

Code 31 **Difference in Federal and Wisconsin Basis of Depreciated or Amortized Assets** If you determined for 2014 that the combined Wisconsin adjusted basis of all depreciated and amortized assets was greater than the combined federal adjusted basis of the assets on the last day of your 2013 tax year, you could subtract 20 percent of the difference from your 2014, 2015, 2016, 2017, and 2018 Wisconsin income. If you filed a Wisconsin return for a short taxable year in any of these years, you may claim the remaining unamortized balance of the modification on your 2019 return.

As a result of this subtraction, your Wisconsin adjusted basis of all depreciated or amortized assets on the first day of your taxable year beginning in 2014 (January 1, 2014, for calendar-year filers) is the same as the federal adjusted basis.

Note: If the total Wisconsin adjusted basis was less than the total federal adjusted basis, see the instructions for line 4, Code 21, *Difference in Federal and Wisconsin Basis of Depreciated or Amortized Assets*, for an addition required to adjust for this difference for a short taxable year.

Code 32 **Olympic, Paralympic, and Special Olympic medals and United States Olympic Committee and Special Olympic Board of Directors prize money** Persons who win medals at the Olympic and Paralympic Games generally exclude the value of such medals and the amount of prize money received from the U.S. Olympic Committee from federal income. Because the starting point for computing Wisconsin taxable income is federal adjusted gross income (FAGI), the amount that is excluded from federal income is automatically excluded from Wisconsin income and no additional subtraction is allowed for Wisconsin.

There are two situations where a Wisconsin subtraction may be claimed for the value of medals and any prize money. In these situations, the value of medals and any prize money would have been included in FAGI and a Wisconsin subtraction is allowed.

- Persons with FAGI over \$1,000,000 (\$500,000 if married filing a separate return) must include the value of medals and any prize money in federal income. Such persons may claim the Wisconsin subtraction for the value of medals and any prize money from the U.S. Olympic Committee.
- Persons who participate in the Special Olympics may claim a subtraction for the value of medals and any prize money received from the Special Olympics Board of Directors.

Additions To or Subtractions From Income

The following items may be either an addition to or a subtraction from federal adjusted gross income, depending on your situation. Fill in the code number and amount of any additions that apply to you on line 4. Fill in the code number and amount of any subtractions that apply to you on line 11.

Note If an adjustment listed on Schedule 2K-1, 3K-1, or 5K-1 is due to a difference between federal and Wisconsin law, such as bonus depreciation, this amount should be adjusted on Wisconsin Schedule I.

Line 11 (line 4) Additions to or Subtractions from Income – continued

Code
51

Tax-Option (S) Corporation Adjustments Fill in any of the following adjustments that apply to you:

- (1) If you were a shareholder of a tax-option (S) corporation which is required to file a Wisconsin franchise or income tax return, you will receive a Wisconsin Schedule 5K-1 from the tax-option (S) corporation informing you of any adjustments to be made for Wisconsin tax purposes.
- (2) If you are a shareholder of a federal S corporation that elects not to be treated as a Wisconsin tax-option (S) corporation, you must reverse all items of S corporation income, loss, or deduction included on your federal return and then add your pro rata share of any distributions made by the corporation of earnings and profits. **CAUTION** Do not reverse any item of S corporation income or loss reported on federal Schedule D. These items have already been removed from Wisconsin income when you completed Wisconsin Schedule WD.
- (3) Instead of using tax-option (S) corporation items deductible on federal Schedule A (Form 1040 or 1040-SR) to compute the Wisconsin itemized deduction credit, you may elect to treat these items as subtraction modifications. Your subtraction is limited to the amount actually deductible for federal purposes (as allowable under Wisconsin Law) on federal Schedule A (Form 1040 or 1040-SR).

Note

If you are electing to treat charitable contributions as a subtraction modification, use code 53 instead of code 51.

A copy of the Schedule 5K-1, and all supplemental schedules, is required when making an adjustment. Submit a copy of your Schedule 5K-1, and all supplemental schedules, by using one of the following methods:

1. Attach as a PDF to your electronically filed return
2. Submit with Form W-RA
 - a. Electronically submitted on the department's website at <https://tap.revenue.wi.gov/WRA/>
 - b. Attached to Form W-RA and mailed to the address listed on the form
3. If you are filing a paper return, include a copy of Schedule 5K-1, and all supplemental schedules, with your return.

Note: If you are a shareholder of more than one tax-option (S) corporation and have adjustments from more than one entity, list each entity adjustment separately. For example, if you have a \$1,000 subtraction from tax-option (S) corporation A and a \$5,000 subtraction from tax-option (S) corporation B, enter two separate subtractions on line 11 with Code 51.

For more information, get Publication 102, *Wisconsin Tax Treatment of Tax-Option (S) Corporations and Their Shareholders*. See page 10 for information on how to get this publication.

Code
52

Your Share of Partnership, Limited Liability Company, Trust, or Estate Adjustments If you were a member of a partnership or limited liability company (LLC) treated as a partnership, or you received income from an estate or trust, you will receive a statement from the partnership, LLC, trust, or estate notifying you of any additions or subtractions which you should make on your return. Fill in the amount of any such additions on line 4 and any subtractions on line 11.

A copy of the Schedule 2K-1 or 3K-1, and all supplemental schedules, is required when making an adjustment. Submit a copy of your Schedule 2K-1 or 3K-1, and all supplemental schedules, by using one of the following methods:

1. Attach as a PDF to your electronically filed return
2. Submit with Form W-RA
 - a. Electronically submitted on the department's website at <https://tap.revenue.wi.gov/WRA/>
 - b. Attached to Form W-RA and mailed to the address listed on the form
3. If you are filing a paper return, include a copy of Schedule 2K-1 or 3K-1, and all supplemental schedules, with your return

Note: If you are a partner or member of more than one partnership or LLC treated as a partnership and have adjustments from more than one entity, list each entity adjustment separately. For example, if you have a \$1,000 addition from partnership A and a \$5,000 addition from partnership B, enter two separate additions on line 4 with Code 52.

Code
53

Charitable Contributions If you were a shareholder of a tax-option (S) corporation, you may elect to treat your charitable contributions reported on Schedule 5K-1, line 12a, as a subtraction modification instead of an itemized deduction for the Wisconsin itemized deduction credit. Your subtraction is limited to the amount actually deductible for federal purposes (as allowable under Wisconsin law) on federal Schedule A (Form 1040 or 1040-SR). Include a copy of Schedule 5K-1, as described above under Code 51.

If the tax-option (S) corporation elected to be taxed at the entity level, do not take a subtraction for charitable contributions reported on Schedule 5K-1. In addition, these amounts may not be used in the computation of the itemized deduction credit.

Line 10 (line 4) Additions to or Subtractions from Income – continued

Code
54

Differences in Federal and Wisconsin Basis of Assets Additions or subtractions may be necessary if there is a difference between the federal basis and the Wisconsin basis of your property. Additions or subtractions are necessary if:

- (1) You acquired property in a taxable year beginning after December 31, 2013, which may be depreciated or amortized (such as buildings and leaseholds), and the federal basis was greater or less than the Wisconsin basis at the time you acquired the property.
- (2) You sold (or otherwise disposed of) property which may not be depreciated or amortized (such as land, stocks, and bonds) in a taxable transaction, and your basis in the assets was greater or less for federal purposes than for Wisconsin.
- (3) You sold (or otherwise disposed of) property where the federal basis is greater than the Wisconsin basis due to a previous gain on the sale of an asset being deferred because gain was invested in a “qualified new business venture” or a “qualified Wisconsin business.” See Schedule T, *Transitional Adjustments*, and Schedule QI, *Sale of Investment in a Qualified Wisconsin Business*.

Compute the amount of any addition or subtraction due to a difference in basis on Wisconsin Schedule T. Enclose the completed Schedule T with your Form 1.

Exception Do not use Code 54 for the following situations.

- If the difference in basis is due to the difference in the federal and Wisconsin definition of the Internal Revenue Code (for example, Wisconsin did not allow bonus depreciation for tax year 2018), use Schedule I to adjust for the difference in depreciation for each year there is a difference in depreciation due to the difference in basis.
- If the difference in basis is due to using a different federal election for Wisconsin, (for example, electing to claim a different amount of sec. 179 expense), use Schedule I to adjust for the difference in depreciation as a result of the difference in federal and Wisconsin basis, or submit a pro forma federal return based on the election chosen for Wisconsin.

Code
55

Differences in Federal and Wisconsin Basis of Partnership Interest An addition or subtraction may be necessary if you sold your interest in a partnership and any increases or decreases were made to the federal basis of your partnership interest in taxable years prior to 1975, which resulted from partnership business or property located outside Wisconsin. (Prior to 1975, Wisconsin did not tax income from business or property located outside Wisconsin.) Compute any addition or subtraction due to a difference in basis on Wisconsin Schedule T.

Code
56

Differences in Federal and Wisconsin Reporting of Marital Property (Community) Income If you are married filing a separate return or married filing as head of household or if you obtained a decree of divorce or separate maintenance during 2019, you may have to report a different amount of income on your Wisconsin Form 1 than on your federal Form 1040 or 1040-SR. Fill in on line 4 any additional amount which is taxable to you rather than your spouse because of any difference in federal and state reporting of marital property (community) income. Fill in on line 11 any amount which is taxable to your spouse rather than to you because of any difference in federal and state reporting of marital property (community) income. For further information, get Publication 109, *Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 2019*. See page 10 for information on how to get this publication.

Code
57

Entity Level Tax for Tax-Option (S) Corporations If the tax-option (S) corporation elected to be taxed at the entity level, reverse all items of income, gain, loss, or deduction included on your federal return for which the tax-option (S) corporation is including on their corporate income tax return. If the tax-option (S) corporation has made this election, the box will be checked on Schedule 5K-1, Part B, box 3. See the [Schedule 5K-1 instructions](#) for additional information.

Caution: Do not reverse any item of tax-option (S) corporation income or loss reported on federal Schedule D. These items have already been removed from Wisconsin income when you completed Wisconsin Schedule WD.

A copy of the Schedule 5K-1, and all supplemental schedules, is required when making an adjustment. Submit a copy of your Schedule 5K-1, and all supplemental schedules, by using one of the following methods:

1. Attach as a PDF to your electronically filed return
2. Submit with Form W-RA
 - a. Electronically submitted on the department's website at <https://tap.revenue.wi.gov/WRA/>
 - b. Attached to Form W-RA and mailed to the address listed on the form
3. If you are filing a paper return, include a copy of Schedule 5K-1, and all supplemental schedules, with your return.

Line 10 (line 4) Additions to or Subtractions from Income – continued

Entity Level Tax for Tax-Option (S) Corporations - continued

Note: If you are a shareholder of more than one tax-option (S) corporation and have adjustments from more than one entity, list each entity adjustment separately. For example, if you have a \$1,000 subtraction from tax-option (S) corporation A and a \$5,000 subtraction from tax-option (S) corporation B, enter two separate subtractions on line 11 with Code 57.

For more information, get Publication 102, *Wisconsin Tax Treatment of Tax-Option (S) Corporations and Their Shareholders*. See page 10 for information on how to get this publication.

Code 58 **Entity Level Tax for Partnerships** If you were a partner or member of a partnership or LLC treated as a partnership that elected to be taxed at the entity level, reverse all items of income, gain, loss, or deduction included on your federal return for which the partnership is including on their corporate income tax return. If the partnership has made this election, the box will be checked on Schedule 3K-1, Part C, box 3.

Caution: Do not reverse any item of partnership income or loss reported on federal Schedule D. These items have already been removed from Wisconsin income when you completed Wisconsin Schedule WD.

A copy of the Schedule 2K-1 or 3K-1, and all supplemental schedules, is required when making an adjustment. Submit a copy of your Schedule 2K-1 or 3K-1, and all supplemental schedules, by using one of the following methods:

1. Attach as a PDF to your electronically filed return
2. Submit with Form W-RA
 - a. Electronically submitted on the department's website at <https://tap.revenue.wi.gov/WRA/>
 - b. Attached to Form W-RA and mailed to the address listed on the form
3. If you are filing a paper return, include a copy of Schedule 2K-1 or 3K-1, and all supplemental schedules, with your return.

Note: If you are a partner or member of more than one partnership or LLC treated as a partnership and have adjustments from more than one entity, list each entity adjustment separately. For example, if you have a \$1,000 addition from partnership A and a \$5,000 addition from partnership B, enter two separate additions on line 4 with Code 58.

Line 15 Standard Deduction

Most people can find their standard deduction by using the Standard Deduction Table on page 58. Use the amount on line 14 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 15.

Standard Deduction Worksheet for Dependents		
1. Earned income* included on line 14 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 14 of Form 1, fill in the standard deduction for your filing status from table, page 58	4.	.00
5. Fill in the SMALLER of line 3 or 4 here and on line 15 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 W-2.

Line 17 Exemptions

Complete lines 17a and 17b. 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 17c.

Line 17 Exemptions – continued

Line 17a

The exemptions allowed for you (and your spouse, if married) on line 17a 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 17b

If you or your spouse were 65 or older on December 31, 2019, check the appropriate lines. Your number of exemptions is equal to the number of lines checked.

You may claim the \$250 exemption on line 17b 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 17a.

Line 19 Tax

Use the amount on line 18 to find your tax in the Tax Table on pages 51-56. 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 19.

EXCEPTION If line 18 is \$100,000 or more, use the Tax Computation Worksheet on page 57 to compute your tax.

Line 20 Itemized Deduction Credit

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

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

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

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

- Amounts allocated to you on Schedule 5K-1 or 3K-1 by a tax-option (S) corporation or partnership if the entity elected to be taxed at the entity level.
- Medical expenses – the amount of medical care insurance and long-term care insurance claimed as a subtraction on line 11. 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 (if extended by Congress)
- Contributions and interest allocated to you by a tax-option (S) corporation if you treated the amount as a subtraction on line 11.

Line 20 Itemized Deduction Credit – continued

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

1. Amount of medical care insurance (MCI) included on line 1 of federal Schedule A (Form 1040 or 1040-SR) If none, skip lines 1-5 and go to line 6	1. _____
2. Total medical expenses from line 1 of federal Schedule A (Form 1040 or 1040-SR)	2. _____
3. Divide the amount on line 1 by the amount on line 2. Carry the decimal to 4 places. This is your MCI ratio	3. _____
4. Fill in the amount from line 4 of federal Schedule A (Form 1040 or 1040-SR)	4. _____
5. Multiply line 4 by the decimal on line 3	5. _____
6. Long-term care insurance (LTCI) included on line 1 of federal Schedule A (Form 1040 or 1040-SR). If none, skip lines 7 and 8 and go to line 9	6. _____
7. Divide the amount on line 6 by the amount on line 2. Carry the decimal to 4 places. This is your LTCI ratio	7. _____
8. Multiply line 4 by the decimal amount on line 7	8. _____
9. Add lines 5 and 8	9. _____
10. Subtract line 9 from line 4. If zero or less, enter 0 (zero)	10. _____
11. MCI subtracted on line 11 of Form 1. 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 11 of Form 1. 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 21 Armed Forces Member Credit

The armed forces member credit is available to certain members of the U.S. armed forces. You may claim the credit if you meet all of the following:

- You were on active duty
- You received military pay from the federal government in 2019
- The military pay was for services performed **while stationed outside the United States**

➔ You may *not* claim the armed forces member credit if you were on active duty as a member of the Reserves or National Guard and you excluded certain military pay from your income. See Code 20 on page 27 of the instructions for information on the exclusion.

The credit is equal to the amount of military pay you received for services performed while stationed outside the United States, but not more than \$300. If you are married filing a joint return and both spouses qualify for the credit, each may claim up to \$300.

Line 22 Renter’s and Homeowner’s School Property Tax Credit

You may claim a credit if you paid rent during 2019 for living quarters used as your primary residence OR you paid property taxes during 2019 on your home. You are eligible for a credit whether or not you claim homestead credit on line 39.

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 22a and 22b may not be more than \$300 (\$150 if married filing a separate return or married filing as head of household).

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

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

Line 22 Renter's and Homeowner's School Property Tax Credit – continued

Persons Who Jointly Own a Home or Share Rented Living Quarters When two or more persons (other than a married couple) jointly own a home or share rented living quarters, each may claim a credit. However, the property taxes and rent paid must be divided among the owners or occupants. See the instructions for lines 22a and 22b.

Line 22a How to Figure the Renter's School Property Tax Credit

Step 1 Rent Paid in 2019 Fill in on the appropriate line(s) the total rent that you paid in 2019 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 2019 by the value of these items. If you shared living quarters with one or more persons (other than your spouse or dependents), fill in only the portion of the rent which you paid in 2019. For example, if you and two other persons rented an apartment and paid total rent of \$6,000 in 2019, and you each paid \$2,000 of the rent, each could claim a credit based on \$2,000 of rent.

Step 2 Refer to the Renter's School Property Tax Credit Table on the next page to figure your credit. If heat was included in your rent, use Column 1 of the table. If heat was not included, use Column 2. Fill in your credit on line 22a.

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

Renter's Worksheet	
<i>Complete only if Exception described above applies</i>	
1. Credit for rent with heat included (from Column 1 of Table on the next page)	1. _____
2. Credit for rent with heat not included (from Column 2 of Table on the next page)	2. _____
3. Add lines 1 and 2. Fill in on line 22a of Form 1*	3. _____
* Do not enter more than \$300 (\$150 if married filing a separate return or married filing as head of household).	

Line 22a How to Figure the Renter's School Property Tax Credit – continued

Renter's School Property Tax Credit Table*															
If Rent Paid is:		Your Line 22a Credit is:		If Rent Paid is:		Your Line 22a Credit is:		If Rent Paid is:		Your Line 22a Credit is:		If Rent Paid is:		Your Line 22a Credit is:	
		Col. 1	Col. 2			Col. 1	Col. 2			Col. 1	Col. 2			Col. 1	Col. 2
At Least	But Less Than	Heat In-cluded in Rent	Heat Not In-cluded in Rent	At Least	But Less Than	Heat In-cluded in Rent	Heat Not In-cluded in Rent	At Least	But Less Than	Heat In-cluded in Rent	Heat Not In-cluded in Rent	At Least	But Less Than	Heat In-cluded in Rent	Heat Not In-cluded in Rent
\$ 1	\$ 100	\$ 1	\$ 2	\$ 3,500	\$ 3,600	\$ 85	\$ 107	\$ 7,000	\$ 7,100	\$ 169	\$ 212	\$ 10,500	\$ 10,600	\$ 253	\$ 300
100	200	4	5	3,600	3,700	88	110	7,100	7,200	172	215	10,600	10,700	256	300
200	300	6	8	3,700	3,800	90	113	7,200	7,300	174	218	10,700	10,800	258	300
300	400	8	11	3,800	3,900	92	116	7,300	7,400	176	221	10,800	10,900	260	300
400	500	11	14	3,900	4,000	95	119	7,400	7,500	179	224	10,900	11,000	263	300
500	600	13	17	4,000	4,100	97	122	7,500	7,600	181	227	11,000	11,100	265	300
600	700	16	20	4,100	4,200	100	125	7,600	7,700	184	230	11,100	11,200	268	300
700	800	18	23	4,200	4,300	102	128	7,700	7,800	186	233	11,200	11,300	270	300
800	900	20	26	4,300	4,400	104	131	7,800	7,900	188	236	11,300	11,400	272	300
900	1,000	23	29	4,400	4,500	107	134	7,900	8,000	191	239	11,400	11,500	275	300
1,000	1,100	25	32	4,500	4,600	109	137	8,000	8,100	193	242	11,500	11,600	277	300
1,100	1,200	28	35	4,600	4,700	112	140	8,100	8,200	196	245	11,600	11,700	280	300
1,200	1,300	30	38	4,700	4,800	114	143	8,200	8,300	198	248	11,700	11,800	282	300
1,300	1,400	32	41	4,800	4,900	116	146	8,300	8,400	200	251	11,800	11,900	284	300
1,400	1,500	35	44	4,900	5,000	119	149	8,400	8,500	203	254	11,900	12,000	287	300
1,500	1,600	37	47	5,000	5,100	121	152	8,500	8,600	205	257	12,000	12,100	289	300
1,600	1,700	40	50	5,100	5,200	124	155	8,600	8,700	208	260	12,100	12,200	292	300
1,700	1,800	42	53	5,200	5,300	126	158	8,700	8,800	210	263	12,200	12,300	294	300
1,800	1,900	44	56	5,300	5,400	128	161	8,800	8,900	212	266	12,300	12,400	296	300
1,900	2,000	47	59	5,400	5,500	131	164	8,900	9,000	215	269	12,400	12,500	299	300
2,000	2,100	49	62	5,500	5,600	133	167	9,000	9,100	217	272	12,500 or more		300	300
2,100	2,200	52	65	5,600	5,700	136	170	9,100	9,200	220	275				
2,200	2,300	54	68	5,700	5,800	138	173	9,200	9,300	222	278				
2,300	2,400	56	71	5,800	5,900	140	176	9,300	9,400	224	281				
2,400	2,500	59	74	5,900	6,000	143	179	9,400	9,500	227	284				
2,500	2,600	61	77	6,000	6,100	145	182	9,500	9,600	229	287				
2,600	2,700	64	80	6,100	6,200	148	185	9,600	9,700	232	290				
2,700	2,800	66	83	6,200	6,300	150	188	9,700	9,800	234	293				
2,800	2,900	68	86	6,300	6,400	152	191	9,800	9,900	236	296				
2,900	3,000	71	89	6,400	6,500	155	194	9,900	10,000	239	299				
3,000	3,100	73	92	6,500	6,600	157	197	10,000	10,100	241	300				
3,100	3,200	76	95	6,600	6,700	160	200	10,100	10,200	244	300				
3,200	3,300	78	98	6,700	6,800	162	203	10,200	10,300	246	300				
3,300	3,400	80	101	6,800	6,900	164	206	10,300	10,400	248	300				
3,400	3,500	83	104	6,900	7,000	167	209	10,400	10,500	251	300				

*Caution The credit allowed certain persons may be less than the amount indicated. See "Special Cases" on page 34.

Line 22b How to Figure the Homeowner's School Property Tax Credit

Step 1 Property Taxes Paid on Home in 2019 Fill in the amount of property taxes that you *paid* in 2019 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 2019

Property taxes are further limited as follows:

- If you bought or sold your home during 2019, the property taxes of the seller and buyer are the taxes set forth for each in the closing agreement made at the sale or purchase. If the closing agreement does not divide the property taxes between the seller and buyer, divide them on the basis of the number of months each owned the home.

Line 22b How to Figure the Homeowner's School Property Tax Credit – continued

- b. If you owned a mobile home during 2019, 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 22a.)
- 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 2019 must be reduced by any amounts received as a refund of such taxes. For example, a taxpayer claimed farmland preservation credit on Schedule FC (which is considered a refund of property taxes) on his or her 2018 Wisconsin return. The taxpayer received a farmland preservation credit in 2019 of \$600 that was based on 2018 property taxes accrued of \$6,000. The 2018 property taxes were paid in 2019 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 2019 are \$5,400 (\$6,000 less \$600 farmland preservation credit). Of this amount, \$540 (10% of \$5,400) is used to compute the 2019 school property tax credit.

Step 2 Use the Homeowner's School Property Tax Credit Table below to figure your credit. Fill in the amount of your credit on line 22b.

CAUTION If you are also claiming the renter's credit on line 22a, the total of your renter's and homeowner's credits can't be more than \$300 (\$150 if married filing a separate return or married filing as head of household).

Homeowner's School Property Tax Credit Table*														
If Property Taxes are:			If Property Taxes are:			If Property Taxes are:			If Property Taxes are:			If Property Taxes are:		
At Least	But Less Than	Line 22b Credit is	At Least	But Less Than	Line 22b Credit is	At Least	But Less Than	Line 22b Credit is	At Least	But Less Than	Line 22b Credit is	At Least	But Less Than	Line 22b 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 34.

Line 23 Working Families Tax Credit

If you are married filing a separate return, are under age 65, and your income on line 14 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 14 of Form 1 is \$9,000 or less, your working families tax credit is equal to your tax. Fill in the amount from line 19 of Form 1 on line 23.

Line 23 Working Families Tax Credit – continued

- If the amount on line 14 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 14 of Form 1 is \$10,000 or more, leave line 23 blank. You do not qualify for the credit.

Working Families Tax Credit Worksheet	
Do not complete this worksheet if: <ul style="list-style-type: none"> • Line 14 of your Form 1 is \$9,000 or less. • Line 14 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 19 of Form 1	1. _____
2. Total credits from lines 20 through 22 of Form 1 plus the total of the first five credits listed in the line 25 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 14 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 23 of Form 1	8. _____

Line 24 Married Couple Credit

You can claim the married couple credit if:

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

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

“Earned income” includes *taxable* wages, salaries, tips, scholarships or fellowships (only amounts reported on a 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 11 of Form 1 for the amount of military pay you received for the time during which you were on active duty. Because this military pay is not taxable to Wisconsin, it cannot be used when computing the married couple credit.

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

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

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

Line 25 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 25. See page 10 for information on obtaining Schedule CR.

- **Postsecondary Education Credit Carryforward** (Schedule CF)
 - **Water Consumption Credit Carryforward** (Schedule CF)
 - **Biodiesel Fuel Production Credit Carryforward** (Schedule CF)
 - **Health Insurance Risk-Sharing Plan Assessments Credit Carryforward** (Schedule CF)
 - **Veteran Employment Credit Carryforward** (Schedule CF)
 - **Film Production Company Investment Credit Carryforward** (Schedule CF)
 - **Schedule ES – Employee College Savings Account Contribution Credit** The employee college savings account contribution credit is available to employers who contribute an amount into an employee's college savings account. Complete Schedule ES.
 - **Schedule CM – Community Rehabilitation Program Credit** The community rehabilitation program credit is available to persons who enter into a contract with a community rehabilitation program to have the program perform work for the entity. Complete Schedule CM.
 - **Research Facilities Credit Carryforward** (Schedule CF)
 - **Schedule LI – Low-Income Housing Credit** The low-income housing credit is available to qualified development owners who are allocated a credit amount by WHEDA. Complete Schedule LI.
 - **Schedule HR – Supplement to Federal Historic Rehabilitation Credit** The supplement to the federal historic rehabilitation credit is available for rehabilitating certified historic structures used for business purposes. Complete Schedule HR.
 - **Schedule MA-A or MA-M – Manufacturing and Agriculture Credit** The manufacturing and agriculture credit is based on the production gross receipts of a business less certain expenses. Complete Schedule MA-A or MA-M.
- New** 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 2006-2018 returns, complete Schedule MS to determine the amount of carryover credit you may claim for 2019.
 - **Schedule MI – Manufacturing Investment Credit** Persons certified by the DOC who had more than \$25,000 of unused manufacturer's sales tax credit carryover on January 1, 2006, may be able to claim the manufacturing investment credit. Complete Schedule MI.
 - **Dairy and Livestock Farm Investment Credit Carryforward** (Schedule CF)
 - **Ethanol and Biodiesel Fuel Pump Credit Carryforward** (Schedule CF)
 - **Schedule DC – Development Zones Credit** Special tax credits may be available to persons doing business in Wisconsin development zones. If you qualify for the development zones credit, complete Wisconsin Schedule DC.

Line 25 Nonrefundable Credits – continued

- **Schedule DC – Capital Investment Credit** The capital investment credit is available for businesses certified for tax benefits in a development opportunity zone, agricultural development zone, or airport development zone. Complete Part II of Schedule DC.
- **Opportunity Zone Investment Credit Carryforward**
- **Technology Zone Credit** (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 26 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 26. Be sure to enter in the brackets on line 26 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.

New 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 29 Sales and Use Tax Due on Out-of-State Purchases

Did you make any taxable purchases from out-of-state firms in 2019 on which sales and use tax was not charged? If yes, you must report Wisconsin sales and use tax on these purchases on line 29 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 \times 5\% = \15) on this purchase.

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

Note If you do not include an amount on line 29, place a checkmark in the space provided to certify that you do not owe any sales or use tax. Only returns certified as “no use tax due” will be recognized as filing a sales/use tax return.

Line 29 Sales and Use Tax Due on Out-of-State Purchases – continued

Worksheet for Computing Wisconsin Sales and Use Tax

1. Total purchases subject to Wisconsin sales and use tax (i.e., purchases on which no sales and use tax was charged by the seller)	\$ _____
2. Sales and use tax rate (see rate chart)	x _____ %
3. Amount of sales and use tax due for 2019 (line 1 multiplied by tax rate on line 2). Round this amount to the nearest dollar and fill in on line 29 of Form 1	\$ _____

Sales and Use Tax Rate Chart

In all Wisconsin counties except those shown in a through c below, the tax rate was 5.5% for all of 2019.

a. If storage, use, or consumption in 2019 was in one of the following counties, the tax rate was 5.6%:

Milwaukee Ozaukee Washington

b. If storage, use, or consumption in 2019 was in one of the following counties, the tax rate was 5.1%:

Racine Waukesha

c. If storage, use, or consumption in 2019 was in one of the following counties, the tax rate was 5%:

Manitowoc Menominee Outagamie Winnebago

Line 30 Donations

You may designate amounts as a donation to one or more of the programs listed on lines 30a through 30h. Your donation will either reduce your refund or be added to tax due. Add the amounts on lines 30a through 30h and fill in the total on line 30i.

Line 30a 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 30a.

Line 30b 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 30b.

Line 30c 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 30c.

Line 30d 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 30d.

Line 30e 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 30e.

Line 30f 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 30f.

Line 30g 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 30g.

Line 30h Special Olympics Wisconsin You may donate an amount to Special Olympics Wisconsin, Inc. Fill in the amount you want to donate on line 30h.

Line 30 Donations – continued

Amended return only – Fill in the amount of your donations from your original return. If you did not make a donation on your original return, but now wish to, or if you want to increase your donation, fill in the new amount on the appropriate line(s). If you want to decrease the amount of your donation, you may only fill in a smaller amount if you file an amended return by October 15, 2021, or if your original return was filed after April 15, 2020, within 18 months of the date your return was filed.

Line 31 Penalties on IRAs, Other Retirement Plans, MSAs, Etc.

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

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

If you were subject to any of the above federal taxes for 2019, fill in the total of such taxes in the space provided on line 31. Multiply the amount filled in by .33 (33%) and fill in the result on line 31.

→ You are not subject to the penalty on payments from certain retirement plans if the payments are exempt from Wisconsin tax. See the instructions for line 11, Codes 05, 06, and 26 for information on retirement payments that are exempt from Wisconsin tax and to which the penalty does not apply.

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

Line 32 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 32. 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 34 Wisconsin Tax Withheld

Add the **Wisconsin** income tax withheld shown on your withholding statements (Forms W-2, W-2G, 1099-G, 1099-R, and 1099-MISC). 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 34. Enclose readable copies of your withholding statements with Form 1. (See **Assembling Your Return** on page 5.)

→ Wisconsin tax withheld is shown in Box 17 of Form W-2 or Box 12 of Form 1099-R, but only if Wisconsin is the state identified in Box 15 of Form W-2 or Box 13 of Form 1099-R.

Line 34 Wisconsin Tax Withheld – continued

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 35 2019 Wisconsin Estimated Tax Payments and Amount Applied From 2018 Return

Fill in any payments you made on your 2019 estimated Wisconsin income tax (2019 Form 1-ES). This includes any extension payments made on 2019 Form 1-ES. Include any overpayment from your 2018 return that you were allowed as credit to your 2019 Wisconsin estimated tax.

 **Check Your Estimated Tax Payments** Before filling in line 35, 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 2018 returns that you and your spouse were allowed as credit to 2019 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 2019.

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 2019 and the name(s) and social security number(s) under which you made them.

Line 36 Earned Income Credit

If you qualify for the federal earned income credit and you have at least one qualifying child, you also qualify for the Wisconsin earned income credit. However, you must have been a legal resident of Wisconsin for the entire year.

 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 36.

Step 1 Fill in the number of children who meet the requirements of a "qualifying child" for purposes of the federal earned income credit (see the instructions for earned income credit in your federal return for definition of a "qualifying child").

Step 2 Fill in the federal earned income credit from line 18a of federal Form 1040 or 1040-SR.

Line 36 *Earned Income Credit – continued*

Step 3 Fill in the percentage rate which applies to you.

Number of qualifying Children (see Step 1 on the previous page)	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 36. 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 36. Write “EIC” in the space to the right of line 36. Complete your return through line 41 of Form 1. Enclose a copy of your federal return (Form 1040 or 1040-SR) with your Form 1.

Line 37 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 37a of Form 1 the amount from line 17 of your Schedule FC. Fill in on line 37b 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 38 Repayment Credit

If you had to repay during 2019, 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 2019.
- (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 38 of Form 1. Enclose a statement showing how you computed your credit.

Line 39 Homestead Credit

If you are claiming homestead credit, attach Schedule H or H-EZ to your Form 1. Fill in on line 39 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 40 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:

- Served on active duty in the U.S. armed forces or in forces incorporated as part of the U.S. armed forces or in the National Guard or a reserve component of the U.S. armed forces,
- Was a resident of Wisconsin at the time of entry into active service or who had been a resident of Wisconsin for any consecutive 5-year period after entry into that active duty service, and
- Met one of the following conditions:
 1. Died while on active duty and while a resident of Wisconsin,
 2. Was a resident of Wisconsin at the time of his or her death and had either a service-connected disability rating of 100% under 38 USC 1114 or 1134 or a 100% disability rating based on individual 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 purposes, or
 4. Was a resident of Wisconsin at the time of his or her death and following the individual’s death, his or her spouse began to receive, and continues to receive, dependency and indemnity compensation, as defined in 38 USC 101(14).

The 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 the worksheet on the next page if your principal dwelling is located on more than one acre of land.

Line 40 Eligible Veterans and Surviving Spouses Property Tax Credit – continued

Worksheet If Property Tax Bill Shows More Than 1 Acre of Land	
1. Assessed value of land (from tax bill)	1. _____
2. Number of acres of land	2. _____
3. Divide line 1 by line 2	3. _____
4. Assessed value of principal dwelling	4. _____
5. Add line 3 and line 4	5. _____
6. Total assessed value of all land and improvements (from tax bill)	6. _____
7. Divide line 5 by line 6	7. _____
8. Net property taxes paid	8. _____
9. Multiply line 8 by line 7. This is the amount of property tax allowed for the credit	9. _____

If the principal dwelling on which the taxes were paid is owned by two or more persons or entities as joint tenants or tenants in common, use only that part of property taxes paid that reflects the ownership percentage of the claimant.

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.

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.

Certification of Eligibility for the Credit If you did not claim the credit in a prior year, before claiming the credit for 2019 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 2019 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 2019, and the certification, if required, received from the WDVA with your return.

Line 41 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 41.

- **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 42 Amounts Previously Paid

Amended return only – Complete this line only if this is an amended 2019 Form 1. Fill in the amount of tax you paid with your original Form 1 plus any additional amounts paid after it was filed.

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 2019 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 44 Amounts Previously Refunded

Amended return only – Complete this line only if this is an amended 2019 Form 1. Fill in the refund from your original 2019 return (not including the amount applied to your 2020 estimated tax). This is generally the amount from line 47 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 2019 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 42 instead of line 44.

Line 45 Subtraction

If line 44 is less than line 43, subtract line 44 from line 43 and fill in the result on line 45. If line 44 is more than line 43, subtract line 43 from line 44 and fill in the result on line 45 as a negative number by placing a minus sign (–) in front of the number.

Line 46 Amount You Overpaid

If line 33 is less than line 45, subtract line 33 from line 45. Fill in the result on line 46. If line 45 is a negative number, do not complete line 46.

➔ 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 50 instructions to see if you owe underpayment interest. If you owe underpayment interest and you show an overpayment on line 46, reduce the amount on line 46 by the amount of underpayment interest on line 50.

Line 47 Refund

Fill in on line 47 the amount from line 46 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 47 cannot be more than the amount on line 46 less the amount applied to your estimated tax on line 48.

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 2019 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 2020 estimated tax.

Line 48 Amount Applied to 2020 Estimated Tax

Fill in on line 48 the amount, if any, of the overpayment on line 46 you want applied to your 2019 estimated tax.

If you are married filing a joint return, we will apply the amount on line 48 to your joint estimated tax. If you are married filing a separate return, we will apply the amount on line 48 to your separate estimated tax.

Amended return only – Generally, the amount filled in on line 48 must be the same as the amount shown on line 48 of your original Form 1 (or as adjusted by the department). However, if you file your amended return by January 15, 2021, you may increase or decrease the amount to be applied to your 2020 estimated tax.

Line 49 Amount You Owe

If line 45 is less than line 33, complete line 49 to determine the amount you owe.

Amended return only – If the total of the amounts on line 33 and line 48 is greater than line 45, you owe additional tax. Subtract line 45 from the total of lines 33 and 48. **CAUTION** If line 45 is a negative number because line 44 exceeds line 43, treat the amount on line 45 as a positive number and add (rather than subtract) line 45 to lines 33 and 48. Interest on the additional tax due is 12% per year from the due date of your 2019 return. Figure the interest on the additional tax you owe. In the area below line 49, write in the amount of interest. Label it "interest charge."

Note

If the amount you owe with your return is \$500 or more or you made late estimated tax payments, you may also owe what is called "underpayment interest." This is an interest charge that applies when you have not prepaid enough of your tax through withholding and/or estimated tax payments. Read the line 50 instructions to see if you owe underpayment interest. If you do, include the underpayment interest from line 50 in the amount you fill in on line 49.

If you owe an amount with your return, you can pay online or by check, money order, or credit card. **Do not** include any 2020 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.

Line 49 Amount You Owe – continued

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).

Official Payments Corporation
 1-800-2PAY-TAX (1-800-272-9829)
 1-800-487-4567 (Customer Service)
officialpayments.com

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

Note: Failure to pay your Wisconsin income tax may result in certification of your unpaid liability to the Treasury Offset Program. Federal law authorizes the U.S. Department of Treasury to reduce, or offset, any federal income tax refunds payable to you by the IRS to satisfy unpaid state income tax debts. Any unpaid liability will remain eligible for this offset until paid.

Line 50 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.

Underpayment interest applies if:

- Line 49 is at least \$500 and it is more than 10% of the tax shown on your return, or
- You did not pay enough estimated tax by any of the due dates. This is true even if you are due a refund.

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

Exceptions You will not owe underpayment interest if your 2018 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 2018 and you were a Wisconsin resident for all of 2018, **or**
2. The amounts on lines 34 and 35 of your 2019 return are at least as much as the tax shown on your 2018 return. Your estimated tax payments for 2019 must have been made on time and for the required amount. This does not apply if you did not file a 2018 return.

The tax shown on your 2018 return is the amount on line 33 minus the amounts on lines 42 through 47.

Note

Fill in the exception code in the brackets to the left of line 50 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.

Line 50 Underpayment Interest – continued

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 2, 2020. Qualified farmers and fishers must enter exception code “04” in the brackets to the left of line 50. Failure to fill in the exception code may result in an assessment for underpayment interest.

Figuring Underpayment Interest

If the **Exceptions** on the previous page 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 51. Add the amount of the underpayment interest to any tax due and fill in the total on line 49. If you are due a refund, subtract the underpayment interest from the overpayment you show on line 46 and adjust lines 47 and 48 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 50 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 50. If the amount of underpayment interest is reduced, put a minus sign (–) in front of the amount on line 50.

If line 46 of Form 1 shows an overpayment and you are reducing the amount of underpayment interest, add the amount on line 50 to the amount on line 46 of Form 1. Adjust lines 47 and 48 accordingly.

If line 49 of Form 1 shows an amount due and you are increasing the amount of underpayment interest, add the amount on line 50 to the amount on line 49 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 2019 tax return with the Department of Revenue, check “Yes” in the “Third Party Designee” area of your return. Also, fill in the designee’s name, phone number, and any five digits the designee chooses as his or her personal identification number (PIN).

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

- Give the department any information missing from your return,
- Call the department for information about the processing of your return or the status of your refund or payment(s), and
- Respond to certain department notices about math errors, offsets, and return preparation.

You are not authorizing the designee to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the department. If you want to expand the designee’s authorization, you must submit Form A-222 (*Power of Attorney*).

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2020 tax return. This is April 15, 2021, 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.

2019 Tax Table for Form 1 Filers

Use this Tax Table if your taxable income is less than \$100,000. If \$100,000 or more, use the Tax Computation Worksheet on page 57.

Example Mr. and Mrs. Smith are filing a joint return. Their taxable income on line 18 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 \$1,259. This is the tax amount they must write on line 19 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		1,362	1,254	1,505
28,600	28,700		1,368	1,259	1,511
28,700	28,800		1,375	1,264	1,517
28,800	28,900		1,381	1,269	1,524
28,900	29,000		1,387	1,274	1,530

If line 18 (Taxable income) is –		And you are –			If line 18 (Taxable income) is –		And you are –			If line 18 (Taxable income) is –		And you are –		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
		Your tax is –					Your tax is –					Your tax is –		
					3,000					7,000				
					3,000	3,100	118	118	118	7,000	7,100	272	272	272
					3,100	3,200	122	122	122	7,100	7,200	276	276	276
					3,200	3,300	125	125	125	7,200	7,300	280	280	280
					3,300	3,400	129	129	129	7,300	7,400	284	284	284
					3,400	3,500	133	133	133	7,400	7,500	288	288	288
					3,500	3,600	137	137	137	7,500	7,600	291	291	291
					3,600	3,700	141	141	141	7,600	7,700	295	295	295
					3,700	3,800	145	145	145	7,700	7,800	299	299	299
					3,800	3,900	149	149	149	7,800	7,900	303	303	303
					3,900	4,000	152	152	152	7,900	8,000	307	307	308
					4,000						8,000			
					4,000	4,100	156	156	156	8,000	8,100	311	311	313
					4,100	4,200	160	160	160	8,100	8,200	315	315	318
					4,200	4,300	164	164	164	8,200	8,300	318	318	323
					4,300	4,400	168	168	168	8,300	8,400	322	322	328
					4,400	4,500	172	172	172	8,400	8,500	326	326	333
					4,500	4,600	176	176	176	8,500	8,600	330	330	338
					4,600	4,700	179	179	179	8,600	8,700	334	334	343
					4,700	4,800	183	183	183	8,700	8,800	338	338	348
					4,800	4,900	187	187	187	8,800	8,900	342	342	354
					4,900	5,000	191	191	191	8,900	9,000	345	345	359
					5,000						9,000			
					5,000	5,100	195	195	195	9,000	9,100	349	349	364
					5,100	5,200	199	199	199	9,100	9,200	353	353	369
					5,200	5,300	203	203	203	9,200	9,300	357	357	374
					5,300	5,400	207	207	207	9,300	9,400	361	361	379
					5,400	5,500	210	210	210	9,400	9,500	365	365	384
					5,500	5,600	214	214	214	9,500	9,600	369	369	389
					5,600	5,700	218	218	218	9,600	9,700	372	372	394
					5,700	5,800	222	222	222	9,700	9,800	376	376	399
					5,800	5,900	226	226	226	9,800	9,900	380	380	404
					5,900	6,000	230	230	230	9,900	10,000	384	384	409
					6,000						10,000			
					6,000	6,100	234	234	234	10,000	10,100	388	388	414
					6,100	6,200	237	237	237	10,100	10,200	392	392	419
					6,200	6,300	241	241	241	10,200	10,300	396	396	424
					6,300	6,400	245	245	245	10,300	10,400	400	400	429
					6,400	6,500	249	249	249	10,400	10,500	403	403	434
					6,500	6,600	253	253	253	10,500	10,600	407	407	439
					6,600	6,700	257	257	257	10,600	10,700	411	411	444
					6,700	6,800	261	261	261	10,700	10,800	415	415	449
					6,800	6,900	264	264	264	10,800	10,900	419	419	454
					6,900	7,000	268	268	268	10,900	11,000	423	423	459

Continued on next page

If line 18 (Taxable income) is –		And you are –			If line 18 (Taxable income) is –		And you are –			If line 18 (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
11,000					17,000					23,000				
11,000	11,100	427	427	464	17,000	17,100	721	674	784	23,000	23,100	1,023	977	1,160
11,100	11,200	430	430	469	17,100	17,200	726	679	790	23,100	23,200	1,028	982	1,166
11,200	11,300	434	434	474	17,200	17,300	731	684	796	23,200	23,300	1,033	987	1,172
11,300	11,400	438	438	480	17,300	17,400	736	689	802	23,300	23,400	1,038	992	1,179
11,400	11,500	442	442	485	17,400	17,500	741	694	809	23,400	23,500	1,043	997	1,185
11,500	11,600	446	446	490	17,500	17,600	746	699	815	23,500	23,600	1,049	1,002	1,191
11,600	11,700	450	450	495	17,600	17,700	751	705	821	23,600	23,700	1,055	1,007	1,197
11,700	11,800	454	454	500	17,700	17,800	756	710	828	23,700	23,800	1,061	1,012	1,204
11,800	11,900	458	457	505	17,800	17,900	761	715	834	23,800	23,900	1,067	1,017	1,210
11,900	12,000	464	461	510	17,900	18,000	766	720	840	23,900	24,000	1,074	1,022	1,216
12,000					18,000					24,000				
12,000	12,100	469	465	515	18,000	18,100	771	725	846	24,000	24,100	1,080	1,027	1,223
12,100	12,200	474	469	520	18,100	18,200	776	730	853	24,100	24,200	1,086	1,032	1,229
12,200	12,300	479	473	525	18,200	18,300	781	735	859	24,200	24,300	1,092	1,037	1,235
12,300	12,400	484	477	530	18,300	18,400	786	740	865	24,300	24,400	1,099	1,042	1,241
12,400	12,500	489	481	535	18,400	18,500	791	745	871	24,400	24,500	1,105	1,047	1,248
12,500	12,600	494	484	540	18,500	18,600	796	750	878	24,500	24,600	1,111	1,052	1,254
12,600	12,700	499	488	545	18,600	18,700	801	755	884	24,600	24,700	1,117	1,057	1,260
12,700	12,800	504	492	550	18,700	18,800	806	760	890	24,700	24,800	1,124	1,062	1,266
12,800	12,900	509	496	555	18,800	18,900	811	765	897	24,800	24,900	1,130	1,067	1,273
12,900	13,000	514	500	560	18,900	19,000	816	770	903	24,900	25,000	1,136	1,072	1,279
13,000					19,000					25,000				
13,000	13,100	519	504	565	19,000	19,100	821	775	909	25,000	25,100	1,143	1,077	1,285
13,100	13,200	524	508	570	19,100	19,200	826	780	915	25,100	25,200	1,149	1,083	1,292
13,200	13,300	529	511	575	19,200	19,300	831	785	922	25,200	25,300	1,155	1,088	1,298
13,300	13,400	534	515	580	19,300	19,400	836	790	928	25,300	25,400	1,161	1,093	1,304
13,400	13,500	539	519	585	19,400	19,500	842	795	934	25,400	25,500	1,168	1,098	1,310
13,500	13,600	544	523	590	19,500	19,600	847	800	940	25,500	25,600	1,174	1,103	1,317
13,600	13,700	549	527	595	19,600	19,700	852	805	947	25,600	25,700	1,180	1,108	1,323
13,700	13,800	554	531	600	19,700	19,800	857	810	953	25,700	25,800	1,186	1,113	1,329
13,800	13,900	559	535	606	19,800	19,900	862	815	959	25,800	25,900	1,193	1,118	1,335
13,900	14,000	564	538	611	19,900	20,000	867	820	965	25,900	26,000	1,199	1,123	1,342
14,000					20,000					26,000				
14,000	14,100	569	542	616	20,000	20,100	872	825	972	26,000	26,100	1,205	1,128	1,348
14,100	14,200	574	546	621	20,100	20,200	877	831	978	26,100	26,200	1,212	1,133	1,354
14,200	14,300	579	550	626	20,200	20,300	882	836	984	26,200	26,300	1,218	1,138	1,360
14,300	14,400	584	554	631	20,300	20,400	887	841	991	26,300	26,400	1,224	1,143	1,367
14,400	14,500	590	558	636	20,400	20,500	892	846	997	26,400	26,500	1,230	1,148	1,373
14,500	14,600	595	562	641	20,500	20,600	897	851	1,003	26,500	26,600	1,237	1,153	1,379
14,600	14,700	600	565	646	20,600	20,700	902	856	1,009	26,600	26,700	1,243	1,158	1,386
14,700	14,800	605	569	651	20,700	20,800	907	861	1,016	26,700	26,800	1,249	1,163	1,392
14,800	14,900	610	573	656	20,800	20,900	912	866	1,022	26,800	26,900	1,255	1,168	1,398
14,900	15,000	615	577	661	20,900	21,000	917	871	1,028	26,900	27,000	1,262	1,173	1,404
15,000					21,000					27,000				
15,000	15,100	620	581	666	21,000	21,100	922	876	1,034	27,000	27,100	1,268	1,178	1,411
15,100	15,200	625	585	671	21,100	21,200	927	881	1,041	27,100	27,200	1,274	1,183	1,417
15,200	15,300	630	589	676	21,200	21,300	932	886	1,047	27,200	27,300	1,281	1,188	1,423
15,300	15,400	635	593	681	21,300	21,400	937	891	1,053	27,300	27,400	1,287	1,193	1,429
15,400	15,500	640	596	686	21,400	21,500	942	896	1,060	27,400	27,500	1,293	1,198	1,436
15,500	15,600	645	600	691	21,500	21,600	947	901	1,066	27,500	27,600	1,299	1,203	1,442
15,600	15,700	650	604	696	21,600	21,700	952	906	1,072	27,600	27,700	1,306	1,209	1,448
15,700	15,800	655	609	702	21,700	21,800	957	911	1,078	27,700	27,800	1,312	1,214	1,455
15,800	15,900	660	614	708	21,800	21,900	962	916	1,085	27,800	27,900	1,318	1,219	1,461
15,900	16,000	665	619	715	21,900	22,000	968	921	1,091	27,900	28,000	1,324	1,224	1,467
16,000					22,000					28,000				
16,000	16,100	670	624	721	22,000	22,100	973	926	1,097	28,000	28,100	1,331	1,229	1,473
16,100	16,200	675	629	727	22,100	22,200	978	931	1,103	28,100	28,200	1,337	1,234	1,480
16,200	16,300	680	634	733	22,200	22,300	983	936	1,110	28,200	28,300	1,343	1,239	1,486
16,300	16,400	685	639	740	22,300	22,400	988	941	1,116	28,300	28,400	1,349	1,244	1,492
16,400	16,500	690	644	746	22,400	22,500	993	946	1,122	28,400	28,500	1,356	1,249	1,498
16,500	16,600	695	649	752	22,500	22,600	998	951	1,129	28,500	28,600	1,362	1,254	1,505
16,600	16,700	700	654	759	22,600	22,700	1,003	957	1,135	28,600	28,700	1,368	1,259	1,511
16,700	16,800	705	659	765	22,700	22,800	1,008	962	1,141	28,700	28,800	1,375	1,264	1,517
16,800	16,900	710	664	771	22,800	22,900	1,013	967	1,147	28,800	28,900	1,381	1,269	1,524
16,900	17,000	716	669	777	22,900	23,000	1,018	972	1,154	28,900	29,000	1,387	1,274	1,530

Continued on next page

If line 18 (Taxable income) is –		And you are –			If line 18 (Taxable income) is –		And you are –			If line 18 (Taxable income) is –		And you are –		
At least	But less than	Single or	Married	Married	At least	But less than	Single or	Married	Married	At least	But less than	Single or	Married	Married
		Head of a household	filing jointly	filing sepa- rately			Head of a household	filing jointly	filing sepa- rately			Head of a household	filing jointly	filing sepa- rately
		Your tax is –					Your tax is –					Your tax is –		
29,000					35,000					41,000				
29,000	29,100	1,393	1,279	1,536	35,000	35,100	1,770	1,627	1,912	41,000	41,100	2,146	2,003	2,288
29,100	29,200	1,400	1,284	1,542	35,100	35,200	1,776	1,633	1,919	41,100	41,200	2,152	2,009	2,295
29,200	29,300	1,406	1,289	1,549	35,200	35,300	1,782	1,639	1,925	41,200	41,300	2,158	2,016	2,301
29,300	29,400	1,412	1,294	1,555	35,300	35,400	1,788	1,646	1,931	41,300	41,400	2,165	2,022	2,307
29,400	29,500	1,418	1,299	1,561	35,400	35,500	1,795	1,652	1,937	41,400	41,500	2,171	2,028	2,314
29,500	29,600	1,425	1,304	1,567	35,500	35,600	1,801	1,658	1,944	41,500	41,600	2,177	2,034	2,320
29,600	29,700	1,431	1,309	1,574	35,600	35,700	1,807	1,665	1,950	41,600	41,700	2,183	2,041	2,326
29,700	29,800	1,437	1,314	1,580	35,700	35,800	1,813	1,671	1,956	41,700	41,800	2,190	2,047	2,332
29,800	29,900	1,444	1,319	1,586	35,800	35,900	1,820	1,677	1,962	41,800	41,900	2,196	2,053	2,339
29,900	30,000	1,450	1,324	1,592	35,900	36,000	1,826	1,683	1,969	41,900	42,000	2,202	2,060	2,345
30,000					36,000					42,000				
30,000	30,100	1,456	1,329	1,599	36,000	36,100	1,832	1,690	1,975	42,000	42,100	2,208	2,066	2,351
30,100	30,200	1,462	1,335	1,605	36,100	36,200	1,839	1,696	1,981	42,100	42,200	2,215	2,072	2,357
30,200	30,300	1,469	1,340	1,611	36,200	36,300	1,845	1,702	1,987	42,200	42,300	2,221	2,078	2,364
30,300	30,400	1,475	1,345	1,618	36,300	36,400	1,851	1,708	1,994	42,300	42,400	2,227	2,085	2,370
30,400	30,500	1,481	1,350	1,624	36,400	36,500	1,857	1,715	2,000	42,400	42,500	2,234	2,091	2,376
30,500	30,600	1,487	1,355	1,630	36,500	36,600	1,864	1,721	2,006	42,500	42,600	2,240	2,097	2,383
30,600	30,700	1,494	1,360	1,636	36,600	36,700	1,870	1,727	2,013	42,600	42,700	2,246	2,103	2,389
30,700	30,800	1,500	1,365	1,643	36,700	36,800	1,876	1,733	2,019	42,700	42,800	2,252	2,110	2,395
30,800	30,900	1,506	1,370	1,649	36,800	36,900	1,882	1,740	2,025	42,800	42,900	2,259	2,116	2,401
30,900	31,000	1,513	1,375	1,655	36,900	37,000	1,889	1,746	2,031	42,900	43,000	2,265	2,122	2,408
31,000					37,000					43,000				
31,000	31,100	1,519	1,380	1,661	37,000	37,100	1,895	1,752	2,038	43,000	43,100	2,271	2,128	2,414
31,100	31,200	1,525	1,385	1,668	37,100	37,200	1,901	1,759	2,044	43,100	43,200	2,277	2,135	2,420
31,200	31,300	1,531	1,390	1,674	37,200	37,300	1,908	1,765	2,050	43,200	43,300	2,284	2,141	2,426
31,300	31,400	1,538	1,395	1,680	37,300	37,400	1,914	1,771	2,056	43,300	43,400	2,290	2,147	2,433
31,400	31,500	1,544	1,401	1,687	37,400	37,500	1,920	1,777	2,063	43,400	43,500	2,296	2,154	2,439
31,500	31,600	1,550	1,407	1,693	37,500	37,600	1,926	1,784	2,069	43,500	43,600	2,303	2,160	2,445
31,600	31,700	1,556	1,414	1,699	37,600	37,700	1,933	1,790	2,075	43,600	43,700	2,309	2,166	2,451
31,700	31,800	1,563	1,420	1,705	37,700	37,800	1,939	1,796	2,082	43,700	43,800	2,315	2,172	2,458
31,800	31,900	1,569	1,426	1,712	37,800	37,900	1,945	1,802	2,088	43,800	43,900	2,321	2,179	2,464
31,900	32,000	1,575	1,433	1,718	37,900	38,000	1,951	1,809	2,094	43,900	44,000	2,328	2,185	2,470
32,000					38,000					44,000				
32,000	32,100	1,581	1,439	1,724	38,000	38,100	1,958	1,815	2,100	44,000	44,100	2,334	2,191	2,477
32,100	32,200	1,588	1,445	1,730	38,100	38,200	1,964	1,821	2,107	44,100	44,200	2,340	2,197	2,483
32,200	32,300	1,594	1,451	1,737	38,200	38,300	1,970	1,828	2,113	44,200	44,300	2,346	2,204	2,489
32,300	32,400	1,600	1,458	1,743	38,300	38,400	1,976	1,834	2,119	44,300	44,400	2,353	2,210	2,495
32,400	32,500	1,607	1,464	1,749	38,400	38,500	1,983	1,840	2,125	44,400	44,500	2,359	2,216	2,502
32,500	32,600	1,613	1,470	1,756	38,500	38,600	1,989	1,846	2,132	44,500	44,600	2,365	2,223	2,508
32,600	32,700	1,619	1,476	1,762	38,600	38,700	1,995	1,853	2,138	44,600	44,700	2,371	2,229	2,514
32,700	32,800	1,625	1,483	1,768	38,700	38,800	2,002	1,859	2,144	44,700	44,800	2,378	2,235	2,520
32,800	32,900	1,632	1,489	1,774	38,800	38,900	2,008	1,865	2,151	44,800	44,900	2,384	2,241	2,527
32,900	33,000	1,638	1,495	1,781	38,900	39,000	2,014	1,871	2,157	44,900	45,000	2,390	2,248	2,533
33,000					39,000					45,000				
33,000	33,100	1,644	1,501	1,787	39,000	39,100	2,020	1,878	2,163	45,000	45,100	2,397	2,254	2,539
33,100	33,200	1,650	1,508	1,793	39,100	39,200	2,027	1,884	2,169	45,100	45,200	2,403	2,260	2,546
33,200	33,300	1,657	1,514	1,799	39,200	39,300	2,033	1,890	2,176	45,200	45,300	2,409	2,266	2,552
33,300	33,400	1,663	1,520	1,806	39,300	39,400	2,039	1,896	2,182	45,300	45,400	2,415	2,273	2,558
33,400	33,500	1,669	1,527	1,812	39,400	39,500	2,045	1,903	2,188	45,400	45,500	2,422	2,279	2,564
33,500	33,600	1,676	1,533	1,818	39,500	39,600	2,052	1,909	2,194	45,500	45,600	2,428	2,285	2,571
33,600	33,700	1,682	1,539	1,824	39,600	39,700	2,058	1,915	2,201	45,600	45,700	2,434	2,292	2,577
33,700	33,800	1,688	1,545	1,831	39,700	39,800	2,064	1,922	2,207	45,700	45,800	2,440	2,298	2,583
33,800	33,900	1,694	1,552	1,837	39,800	39,900	2,071	1,928	2,213	45,800	45,900	2,447	2,304	2,589
33,900	34,000	1,701	1,558	1,843	39,900	40,000	2,077	1,934	2,219	45,900	46,000	2,453	2,310	2,596
34,000					40,000					46,000				
34,000	34,100	1,707	1,564	1,850	40,000	40,100	2,083	1,940	2,226	46,000	46,100	2,459	2,317	2,602
34,100	34,200	1,713	1,570	1,856	40,100	40,200	2,089	1,947	2,232	46,100	46,200	2,466	2,323	2,608
34,200	34,300	1,719	1,577	1,862	40,200	40,300	2,096	1,953	2,238	46,200	46,300	2,472	2,329	2,614
34,300	34,400	1,726	1,583	1,868	40,300	40,400	2,102	1,959	2,245	46,300	46,400	2,478	2,335	2,621
34,400	34,500	1,732	1,589	1,875	40,400	40,500	2,108	1,965	2,251	46,400	46,500	2,484	2,342	2,627
34,500	34,600	1,738	1,596	1,881	40,500	40,600	2,114	1,972	2,257	46,500	46,600	2,491	2,348	2,633
34,600	34,700	1,744	1,602	1,887	40,600	40,700	2,121	1,978	2,263	46,600	46,700	2,497	2,354	2,640
34,700	34,800	1,751	1,608	1,893	40,700	40,800	2,127	1,984	2,270	46,700	46,800	2,503	2,360	2,646
34,800	34,900	1,757	1,614	1,900	40,800	40,900	2,133	1,991	2,276	46,800	46,900	2,509	2,367	2,652
34,900	35,000	1,763	1,621	1,906	40,900	41,000	2,140	1,997	2,282	46,900	47,000	2,516	2,373	2,658

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

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

	(a)	(b)	(c)	(d)	(e)
Taxable income. If line 18 is –	Fill in the amount from line 18	Multiplication amount	Multiply (a) by (b)	Subtraction amount	Subtract (d) from (c). Fill in the result here and on Form 1, line 19
At least \$100,000 but less than \$258,950	\$	x 6.27% (.0627)	\$	\$ 428.06	\$
\$258,950 or over	\$	x 7.65% (.0765)	\$	\$4,001.58	\$

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

	(a)	(b)	(c)	(d)	(e)
Taxable income. If line 18 is –	Fill in the amount from line 18	Multiplication amount	Multiply (a) by (b)	Subtraction amount	Subtract (d) from (c). Fill in the result here and on Form 1, line 19
At least \$100,000 but less than \$345,270	\$	x 6.27% (.0627)	\$	\$ 570.75	\$
\$345,270 or over	\$	x 7.65% (.0765)	\$	\$5,335.48	\$

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

	(a)	(b)	(c)	(d)	(e)
Taxable income. If line 18 is –	Fill in the amount from line 18	Multiplication amount	Multiply (a) by (b)	Subtraction amount	Subtract (d) from (c). Fill in the result here and on Form 1, line 19
At least \$100,000 but less than \$172,630	\$	x 6.27% (.0627)	\$	\$ 285.38	\$
\$172,630 or over	\$	x 7.65% (.0765)	\$	\$2,667.67	\$

2019 Standard Deduction Table

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Dependents or persons filing short-period returns or excluding income from U.S. Possessions, see page 32.

If your income (line 14 of Form 1) is –		And you are –				If your income (line 14 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
0	10,730	10,860	20,110	9,550	14,030	40,000	40,500	7,909	16,619	3,712	8,494
10,730	11,000	10,860	20,110	9,523	14,030	40,500	41,000	7,849	16,520	3,613	8,381
11,000	11,500	10,860	20,110	9,447	14,030	41,000	41,500	7,789	16,421	3,514	8,268
11,500	12,000	10,860	20,110	9,348	14,030	41,500	42,000	7,729	16,323	3,415	8,156
12,000	12,500	10,860	20,110	9,249	14,030	42,000	42,500	7,669	16,224	3,316	8,043
12,500	13,000	10,860	20,110	9,150	14,030	42,500	43,000	7,609	16,125	3,217	7,931
13,000	13,500	10,860	20,110	9,052	14,030	43,000	43,500	7,549	16,026	3,118	7,818
13,500	14,000	10,860	20,110	8,953	14,030	43,500	44,000	7,489	15,927	3,019	7,706
14,000	14,500	10,860	20,110	8,854	14,030	44,000	44,500	7,429	15,828	2,920	7,593
14,500	15,000	10,860	20,110	8,755	14,030	44,500	45,000	7,369	15,729	2,822	7,480
15,000	15,500	10,860	20,110	8,656	14,030	45,000	45,500	7,309	15,630	2,723	7,368
15,500	16,000	10,849	20,110	8,557	14,010	45,500	46,000	7,249	15,531	2,624	7,255
16,000	16,500	10,789	20,110	8,458	13,897	46,000	46,500	7,189	15,433	2,525	7,189
16,500	17,000	10,729	20,110	8,359	13,785	46,500	47,000	7,129	15,334	2,426	7,129
17,000	17,500	10,669	20,110	8,260	13,672	47,000	47,500	7,069	15,235	2,327	7,069
17,500	18,000	10,609	20,110	8,162	13,559	47,500	48,000	7,009	15,136	2,228	7,009
18,000	18,500	10,549	20,110	8,063	13,447	48,000	48,500	6,949	15,037	2,129	6,949
18,500	19,000	10,489	20,110	7,964	13,334	48,500	49,000	6,889	14,938	2,030	6,889
19,000	19,500	10,429	20,110	7,865	13,222	49,000	49,500	6,829	14,839	1,932	6,829
19,500	20,000	10,369	20,110	7,766	13,109	49,500	50,000	6,769	14,740	1,833	6,769
20,000	20,500	10,309	20,110	7,667	12,997	50,000	50,500	6,709	14,641	1,734	6,709
20,500	21,000	10,249	20,110	7,568	12,884	50,500	51,000	6,649	14,542	1,635	6,649
21,000	21,500	10,189	20,110	7,469	12,771	51,000	51,500	6,589	14,444	1,536	6,589
21,500	22,000	10,129	20,110	7,370	12,659	51,500	52,000	6,529	14,345	1,437	6,529
22,000	22,500	10,069	20,110	7,272	12,546	52,000	52,500	6,469	14,246	1,338	6,469
22,500	23,000	10,009	20,080	7,173	12,434	52,500	53,000	6,409	14,147	1,239	6,409
23,000	23,500	9,949	19,981	7,074	12,321	53,000	53,500	6,349	14,048	1,140	6,349
23,500	24,000	9,889	19,883	6,975	12,209	53,500	54,000	6,289	13,949	1,042	6,289
24,000	24,500	9,829	19,784	6,876	12,096	54,000	54,500	6,229	13,850	943	6,229
24,500	25,000	9,769	19,685	6,777	11,983	54,500	55,000	6,169	13,751	844	6,169
25,000	25,500	9,709	19,586	6,678	11,871	55,000	55,500	6,109	13,652	745	6,109
25,500	26,000	9,649	19,487	6,579	11,758	55,500	56,000	6,049	13,554	646	6,049
26,000	26,500	9,589	19,388	6,480	11,646	56,000	56,500	5,989	13,455	547	5,989
26,500	27,000	9,529	19,289	6,382	11,533	56,500	57,000	5,929	13,356	448	5,929
27,000	27,500	9,469	19,190	6,283	11,421	57,000	57,500	5,869	13,257	349	5,869
27,500	28,000	9,409	19,091	6,184	11,308	57,500	58,000	5,809	13,158	250	5,809
28,000	28,500	9,349	18,993	6,085	11,195	58,000	58,500	5,749	13,059	151	5,749
28,500	29,000	9,289	18,894	5,986	11,083	58,500	59,000	5,689	12,960	53	5,689
29,000	29,500	9,229	18,795	5,887	10,970	59,000	59,500	5,629	12,861	0	5,629
29,500	30,000	9,169	18,696	5,788	10,858	59,500	60,000	5,569	12,762	0	5,569
30,000	30,500	9,109	18,597	5,689	10,745	60,000	60,500	5,509	12,664	0	5,509
30,500	31,000	9,049	18,498	5,590	10,632	60,500	61,000	5,449	12,565	0	5,449
31,000	31,500	8,989	18,399	5,492	10,520	61,000	61,500	5,389	12,466	0	5,389
31,500	32,000	8,929	18,300	5,393	10,407	61,500	62,000	5,329	12,367	0	5,329
32,000	32,500	8,869	18,201	5,294	10,295	62,000	62,500	5,269	12,268	0	5,269
32,500	33,000	8,809	18,103	5,195	10,182	62,500	63,000	5,209	12,169	0	5,209
33,000	33,500	8,749	18,004	5,096	10,070	63,000	63,500	5,149	12,070	0	5,149
33,500	34,000	8,689	17,905	4,997	9,957	63,500	64,000	5,089	11,971	0	5,089
34,000	34,500	8,629	17,806	4,898	9,844	64,000	64,500	5,029	11,872	0	5,029
34,500	35,000	8,569	17,707	4,799	9,732	64,500	65,000	4,969	11,774	0	4,969
35,000	35,500	8,509	17,608	4,700	9,619	65,000	65,500	4,909	11,675	0	4,909
35,500	36,000	8,449	17,509	4,602	9,507	65,500	66,000	4,849	11,576	0	4,849
36,000	36,500	8,389	17,410	4,503	9,394	66,000	66,500	4,789	11,477	0	4,789
36,500	37,000	8,329	17,311	4,404	9,282	66,500	67,000	4,729	11,378	0	4,729
37,000	37,500	8,269	17,213	4,305	9,169	67,000	67,500	4,669	11,279	0	4,669
37,500	38,000	8,209	17,114	4,206	9,056	67,500	68,000	4,609	11,180	0	4,609
38,000	38,500	8,149	17,015	4,107	8,944	68,000	68,500	4,549	11,081	0	4,549
38,500	39,000	8,089	16,916	4,008	8,831	68,500	69,000	4,489	10,982	0	4,489
39,000	39,500	8,029	16,817	3,909	8,719	69,000	69,500	4,429	10,884	0	4,429
39,500	40,000	7,969	16,718	3,810	8,606	69,500	70,000	4,369	10,785	0	4,369

Continued on next page

2019 Standard Deduction Table

(continued from page 58)

If your income (line 14 of Form 1) is –		And you are –				If your income (line 14 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
70,000	70,500	4,309	10,686	0	4,309	100,000	100,500	709	4,752	0	709
70,500	71,000	4,249	10,587	0	4,249	100,500	101,000	649	4,653	0	649
71,000	71,500	4,189	10,488	0	4,189	101,000	101,500	589	4,555	0	589
71,500	72,000	4,129	10,389	0	4,129	101,500	102,000	529	4,456	0	529
72,000	72,500	4,069	10,290	0	4,069	102,000	102,500	469	4,357	0	469
72,500	73,000	4,009	10,191	0	4,009	102,500	103,000	409	4,258	0	409
73,000	73,500	3,949	10,092	0	3,949	103,000	103,500	349	4,159	0	349
73,500	74,000	3,889	9,994	0	3,889	103,500	104,000	289	4,060	0	289
74,000	74,500	3,829	9,895	0	3,829	104,000	104,500	229	3,961	0	229
74,500	75,000	3,769	9,796	0	3,769	104,500	105,000	169	3,862	0	169
75,000	75,500	3,709	9,697	0	3,709	105,000	105,500	109	3,763	0	109
75,500	76,000	3,649	9,598	0	3,649	105,500	106,000	49	3,665	0	49
76,000	76,500	3,589	9,499	0	3,589	106,000	106,500	0	3,566	0	0
76,500	77,000	3,529	9,400	0	3,529	106,500	107,000	0	3,467	0	0
77,000	77,500	3,469	9,301	0	3,469	107,000	107,500	0	3,368	0	0
77,500	78,000	3,409	9,202	0	3,409	107,500	108,000	0	3,269	0	0
78,000	78,500	3,349	9,104	0	3,349	108,000	108,500	0	3,170	0	0
78,500	79,000	3,289	9,005	0	3,289	108,500	109,000	0	3,071	0	0
79,000	79,500	3,229	8,906	0	3,229	109,000	109,500	0	2,972	0	0
79,500	80,000	3,169	8,807	0	3,169	109,500	110,000	0	2,873	0	0
80,000	80,500	3,109	8,708	0	3,109	110,000	110,500	0	2,775	0	0
80,500	81,000	3,049	8,609	0	3,049	110,500	111,000	0	2,676	0	0
81,000	81,500	2,989	8,510	0	2,989	111,000	111,500	0	2,577	0	0
81,500	82,000	2,929	8,411	0	2,929	111,500	112,000	0	2,478	0	0
82,000	82,500	2,869	8,312	0	2,869	112,000	112,500	0	2,379	0	0
82,500	83,000	2,809	8,214	0	2,809	112,500	113,000	0	2,280	0	0
83,000	83,500	2,749	8,115	0	2,749	113,000	113,500	0	2,181	0	0
83,500	84,000	2,689	8,016	0	2,689	113,500	114,000	0	2,082	0	0
84,000	84,500	2,629	7,917	0	2,629	114,000	114,500	0	1,983	0	0
84,500	85,000	2,569	7,818	0	2,569	114,500	115,000	0	1,885	0	0
85,000	85,500	2,509	7,719	0	2,509	115,000	115,500	0	1,786	0	0
85,500	86,000	2,449	7,620	0	2,449	115,500	116,000	0	1,687	0	0
86,000	86,500	2,389	7,521	0	2,389	116,000	116,500	0	1,588	0	0
86,500	87,000	2,329	7,422	0	2,329	116,500	117,000	0	1,489	0	0
87,000	87,500	2,269	7,324	0	2,269	117,000	117,500	0	1,390	0	0
87,500	88,000	2,209	7,225	0	2,209	117,500	118,000	0	1,291	0	0
88,000	88,500	2,149	7,126	0	2,149	118,000	118,500	0	1,192	0	0
88,500	89,000	2,089	7,027	0	2,089	118,500	119,000	0	1,093	0	0
89,000	89,500	2,029	6,928	0	2,029	119,000	119,500	0	995	0	0
89,500	90,000	1,969	6,829	0	1,969	119,500	120,000	0	896	0	0
90,000	90,500	1,909	6,730	0	1,909	120,000	120,500	0	797	0	0
90,500	91,000	1,849	6,631	0	1,849	120,500	121,000	0	698	0	0
91,000	91,500	1,789	6,532	0	1,789	121,000	121,500	0	599	0	0
91,500	92,000	1,729	6,434	0	1,729	121,500	122,000	0	500	0	0
92,000	92,500	1,669	6,335	0	1,669	122,000	122,500	0	401	0	0
92,500	93,000	1,609	6,236	0	1,609	122,500	123,000	0	302	0	0
93,000	93,500	1,549	6,137	0	1,549	123,000	123,500	0	203	0	0
93,500	94,000	1,489	6,038	0	1,489	123,500	124,000	0	105	0	0
94,000	94,500	1,429	5,939	0	1,429	124,000	124,279	0	28	0	0
94,500	95,000	1,369	5,840	0	1,369	124,279	or over	0	0	0	0
95,000	95,500	1,309	5,741	0	1,309						
95,500	96,000	1,249	5,642	0	1,249						
96,000	96,500	1,189	5,544	0	1,189						
96,500	97,000	1,129	5,445	0	1,129						
97,000	97,500	1,069	5,346	0	1,069						
97,500	98,000	1,009	5,247	0	1,009						
98,000	98,500	949	5,148	0	949						
98,500	99,000	889	5,049	0	889						
99,000	99,500	829	4,950	0	829						
99,500	100,000	769	4,851	0	769						

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, 2019. 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

Table with 12 columns: School District, No., School District, No., School District, No., School District, No., School District, No., School District, No. It lists various school districts and their corresponding numbers.

*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

Table with 4 columns: School District, No., School District, No. It lists elementary school districts and their corresponding numbers.

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