

For the year Jan. 1-Dec. 31, 2024, or other tax year

Check here if an amended return beginning \_\_\_\_\_, 2024 ending \_\_\_\_\_, 20\_\_\_\_\_.

Note

DO NOT STAPLE

See page 5 before assembling return

Form fields for personal information, filing status, and tax district details.

Use BLACK Ink • Print numbers like this -> 0 1 2 3 4 5 6 7 8 9 Not like this -> 0147 • NO COMMAS; NO CENTS

Table with 10 rows for tax calculations, including federal adjusted gross income, adjustments, and exemptions.

PAPER CLIP payment here



**NO COMMAS; NO CENTS**

<b>11</b>	Subtract line 10c from line 9. If line 10c is larger than line 9, fill in 0. This is taxable income . . .	<b>11</b>	_____	.00
<b>12</b>	Tax (see table on page 38) . . . . .	<b>12</b>	_____	.00
<b>13</b>	Itemized deduction credit. Complete Schedule 1 on page 4 . . . . .	<b>13</b>	_____	.00
<b>14</b>	Additional child and dependent care tax credit. Include Schedule WI-2441	<b>14</b>	_____	.00
<b>15</b>	Blind worker transportation services credit			
	Qualifying expenses . . . . . $\blacktriangleright$ _____ .00 x 50% =	<b>15</b>	_____	.00
<b>16</b>	School property tax credit			
<b>a</b>	Rent paid in 2024 – heat included _____ .00	} Find credit from table page 19 .	<b>16a</b>	_____ .00
	Rent paid in 2024 – heat not included _____ .00			
<b>b</b>	Property taxes paid on home in 2024 _____ .00	Find credit from table page 20 .	<b>16b</b>	_____ .00
<b>17</b>	Working families tax credit (see page 20) . . . . .	<b>17</b>	_____	.00
<b>18</b>	Married couple credit. Complete Schedule 2 on page 4 . . . . .	<b>18</b>	_____	.00
<b>19</b>	Nonrefundable credits from line 34 of Schedule CR . . . . .	<b>19</b>	_____	.00
<b>20</b>	Net income tax paid to another state. Include Schedule OS . . . . . <input type="checkbox"/>	<b>20</b>	_____	.00
<b>21</b>	Add lines 13 through 20 . . . . .	<b>21</b>	_____	.00
<b>22</b>	Subtract line 21 from line 12. If line 21 is larger than line 12, fill in 0. This is your net tax . . . . .	<b>22</b>	_____	.00
<b>23</b>	Sales and use tax due on internet, mail order, or other out-of-state purchases (see page 23)	<b>23</b>	_____	.00
	If you certify that no sales or use tax is due, check here . . . . . $\blacktriangleright$ <input type="checkbox"/>			
<b>24</b>	Donations. Complete Part I of Schedule 3 on page 5 . . . . .	<b>24</b>	_____	.00
<b>25</b>	Penalties on IRAs, retirement plans, MSAs, etc. (see page 24) . . . . . _____ .00 x .33 =	<b>25</b>	_____	.00
<b>26</b>	Other penalties (see page 25) . . . . .	<b>26</b>	_____	.00
<b>27</b>	Add lines 22 through 26 . . . . .	<b>27</b>	_____	.00
<b>28</b>	Wisconsin tax withheld. Include withholding statements . . . . .	<b>28</b>	_____	.00
<b>29</b>	2024 estimated tax payments and amount applied from 2023 return . . .	<b>29</b>	_____	.00
<b>30</b>	Earned income credit. Number of qualifying children . . $\blacktriangleright$ _____			
	Federal credit (see instructions) _____ .00 x _____ % =	<b>30</b>	_____	.00
<b>31</b>	Farmland preservation credit. <b>a</b> Schedule FC, line 17 . . . . .	<b>31a</b>	_____	.00
	<b>b</b> Schedule FC-A, line 13 . . . . .	<b>31b</b>	_____	.00
<b>32</b>	Repayment credit (see page 27) . . . . .	<b>32</b>	_____	.00
<b>33</b>	Homestead credit. Include Schedule H or H-EZ . . . . .	<b>33</b>	_____	.00
<b>34</b>	Eligible veterans and surviving spouses property tax credit . . . . .	<b>34</b>	_____	.00



Name(s) shown on Form 1		Your social security number	
<b>NO COMMAS; NO CENTS</b>			
<b>35</b>	Refundable credits from Schedule CR, line 40. Include Schedule CR	<b>35</b>	_____ .00
<b>36</b>	AMENDED RETURN ONLY—Amounts previously paid (see page 31)	<b>36</b>	_____ .00
<b>37</b>	Add lines 28 through 36	<b>37</b>	_____ .00
<b>38</b>	AMENDED RETURN ONLY—Amounts previously refunded (see page 31)	<b>38</b>	_____ .00
<b>39</b>	Subtract line 38 from line 37	<b>39</b>	_____ .00
<b>40</b>	If line 39 is larger than line 27, subtract line 27 from line 39. This is the <b>AMOUNT YOU OVERPAID</b>	<b>40</b>	_____ .00
<b>41</b>	Amount of line 40 you want <b>REFUNDED TO YOU</b>	<b>41</b>	_____ .00
<b>42</b>	Amount of line 40 you want <b>APPLIED TO YOUR 2025 ESTIMATED TAX</b>	<b>42</b>	_____ .00
<b>43</b>	If line 39 is smaller than line 27, subtract line 39 from line 27. This is the <b>AMOUNT YOU UNDERPAID</b>	<b>43</b>	_____ .00
<b>44</b>	Underpayment interest. Fill in exception code—See Sch. U _____	<b>44</b>	_____ .00
<b>45</b>	Add lines 43 and 44. This is the <b>AMOUNT YOU OWE</b> . Paper clip payment to front of return	<b>45</b>	_____ .00
<b>46</b>	Interest (see page 33)	<b>46</b>	_____ .00

**Third Party Designee** Do you want to allow another person to discuss this return with the department (see page 34)?  **Yes** Complete the following.  **No**

Designee's name ▶ \_\_\_\_\_ Phone no. ▶ (     )

Personal identification number (PIN) ▶ 

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**Paper clip copies of your federal income tax return and schedules to this return. Assemble your return (pages 1-5) and withholding statements in the order listed on page 5 of the instructions.**

**Sign here**

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

Your signature	Date	Daytime Phone	Wisconsin Identity Protection PIN (7 characters)
		(     )	_____
Spouse's signature (if filing jointly, BOTH must sign)	Date	Daytime Phone	Wisconsin Identity Protection PIN (7 characters)
		(     )	_____

I-010ai **Caution:** Only enter a Wisconsin Identity Protection PIN if you received one from the department (see page 34).

Mail your return to: Wisconsin Department of Revenue  
*If payment enclosed.....* PO Box 268, Madison WI 53790-0001  
*If refund or no payment enclosed ....* PO Box 59, Madison WI 53785-0001  
*If homestead credit claimed.....* PO Box 34, Madison WI 53786-0001

**Do Not Submit Photocopies**



Schedule 1 – Itemized Deduction Credit (see page 16)

Table with 9 rows for Schedule 1. Line 1: Medical and dental expenses... .00. Line 2: Interest paid... .00. Line 3: Gifts to charity... .00. Line 4: Casualty losses... .00. Line 5: Add lines 1 through 4... .00. Line 6: Fill in your standard deduction... .00. Line 7: Subtract line 6 from line 5... .00. Line 8: Rate of credit is .05 (5%)... x .05. Line 9: Multiply line 7 by line 8... .00.

You must submit this page with Form 1 if you claim either of these credits

Schedule 2 – Married Couple Credit When Both Spouses Are Employed (see page 20)

When completing this schedule, be sure to fill in your income in column (A) and your spouse's income in column (B)

Table with 2 columns: (A) YOURSELF and (B) SPOUSE. Rows 1-8 for Schedule 2. Line 1: Taxable wages... .00. Line 2: Net profit or (loss)... .00. Line 3: Combine lines 1 and 2... .00. Line 4: Add the amounts from federal Schedule 1... .00. Line 5: Subtract line 4 from line 3... .00. Line 6: Compare the amounts... .00. Line 7: Rate of credit is .03 (3%)... x .03. Line 8: Multiply line 6 by line 7... .00. Note: Do not fill in more than \$480.



**NO COMMAS; NO CENTS**

### Schedule 3 – Financial Donations and Anatomical Gift Registration

#### Part I – Financial Donations

- 1 Donations (decreases refund or increases amount owed)
- |                        |       |     |                                     |       |     |
|------------------------|-------|-----|-------------------------------------|-------|-----|
| a Endangered resources | _____ | .00 | e Military family relief fund       | _____ | .00 |
| b Cancer research      | _____ | .00 | f Second Harvest/Feeding America    | _____ | .00 |
| c Veterans trust fund  | _____ | .00 | g American Red Cross Badger Chapter | _____ | .00 |
| d Multiple sclerosis   | _____ | .00 | h Special Olympics Wisconsin        | _____ | .00 |
- 2 Total Donations (add lines 1a through 1h). Fill in here and on line 24 on page 2 of Form 1 ▶ . . . 2 \_\_\_\_\_ .00

#### Part II – Anatomical Gift (Organ & Tissue Donor) Registration

You are not required to complete this schedule in order to file this income tax return and pay taxes or receive a refund.

By completing the information below, you and/or your spouse are authorizing the gift of your organs and tissues upon your death according to sec. 157.06, Wis. Stats., and your name will be added to the Wisconsin Donor Registry. Your gift will be used to help others through transplantation, therapy, research, or education. You may also become a donor, update your registration information, or remove your name from the registry at <https://health.wisconsin.gov/donorRegistry/public/donate.html>.

You must be a resident who is at least 15 years of age or an emancipated minor to authorize your name to be included in the Wisconsin Donor Registry. For more information about the Wisconsin Donor Registry, visit [donatelifewisconsin.org](http://donatelifewisconsin.org).

- Do not complete the information below if any of the following apply:
- You are already registered in the Wisconsin Donor Registry; or
  - You are a nonresident or a part-year resident who left Wisconsin. Instead go to [donatelifenet.net](http://donatelifenet.net) to add your name to the donor registry for your current state of residence.

1 Do you wish to include your name as a potential donor of an anatomical gift in the Wisconsin Donor Registry?

If you complete the information below, the Department of Revenue will transmit your authorization to the Department of Transportation along with the other information that the Department of Health Services determines necessary to add you to the registry.

<p><b>a Filer:</b></p> <p><input type="checkbox"/> Yes, I wish to be included in the registry of potential donors.</p>	<p>Sex</p> <p><input type="checkbox"/> M <input type="checkbox"/> F</p>	<p>Filer's Date of Birth (mm-dd-yyyy)</p> <p>____</p>
<p><b>b Spouse: (Only if joint return)</b></p> <p><input type="checkbox"/> Yes, I wish to be included in the registry of potential donors.</p>	<p>Sex</p> <p><input type="checkbox"/> M <input type="checkbox"/> F</p>	<p>Spouse's Date of Birth (mm-dd-yyyy)</p> <p>____</p>

I-010bi



# 1

## Wisconsin Income Tax

### Form 1 Instructions

2024

Use **WisTax** to electronically file your Wisconsin individual income tax return (Form 1) and standalone homestead credit claim (Schedule H) for **free** (see page 5).

Use **My Tax Account (MTA)** to manage and protect your Wisconsin tax account. MTA allows taxpayers to:

- File with Wis Tax
- Sign up for Wisconsin Identity Protection PIN (see page 34)
- View and schedule estimated payments and cancel previously scheduled payments
- Opt in to receive electronic notices – no need to wait for the mail
- Check refund status and more

**New:** Wisconsin has joined the **IRS Direct File** program. This enables eligible Wisconsin taxpayers who use IRS Direct File to pass their federal information into WisTax, creating an easier filing experience.



### New in 2024

**Additional Child and Dependent Care Credit** – The amount of qualifying expenses and maximum credit allowable have been increased. Complete the new Schedule WI-2441 to compute the allowable credit.

**College Savings Account** – The subtraction for contributions to a Wisconsin state-sponsored college savings account is increased to \$5,000 per beneficiary (\$2,500 per beneficiary if you are married and file a separate return). See the Schedule CS instructions.

**Tuition and Fee Expenses** – The subtraction for tuition and fees increased to \$7,333 per student and the phase-out range increased. See the Schedule SB instructions.

**Blind Worker Transportation Services Credit** – A new credit is available for blind persons who pay for transportation services between their home and place of work. The maximum credit is \$1,500 per qualifying person. See the instructions for line 15.

**Become an Organ Donor Through Tax Return** – Check the box on Schedule 3, Part II to include your name as a potential donor of an anatomical gift in the Wisconsin Donor Registry. Visit [donatelifewisconsin.org](https://donatelifewisconsin.org) to learn about organ and tissue donation in Wisconsin, or visit the National Donor Registry Program at [donatelife.net](https://donatelife.net) to learn about organ and tissue donation in the United States.

**Angel Investment Tax Credit Transferable** – Credits first approved by the Wisconsin Economic Development Corporation to claim on or after March 23, 2024, are eligible to sell or otherwise transfer.

### Reminder

**IRS Adjustments** – If the IRS adjusted any of your federal income tax returns, you must notify us within 180 days of any adjustment affecting your Wisconsin income tax returns. See page 9.

Tax returns are due:

**Tuesday**  
**April 15, 2025**

**Free 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](https://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 issuing refund checks.

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### Servicio en Español

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

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

Para más información, visite [revenue.wi.gov](http://revenue.wi.gov), en el 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 with disabilities
- Elderly individuals
- Individuals who qualify for the homestead credit or the earned income tax credit

#### What should you bring?

- W-2 wage and tax statements
- Information on other sources of income and any deductions
- Photo ID of taxpayer(s)
- Social security cards of taxpayer(s) and dependents
- If you are claiming a homestead credit, bring a completed rent certificate or a copy of your 2024 property tax bill, a record of any Wisconsin Works (W2) payments received in 2024, 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
- Both spouses must be present to file a joint return

#### VITA and TCE locations:

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

### 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

**Service members and their spouses** If you meet the conditions under [50 U.S.C. 4001](#), you may elect to treat Wisconsin as your state of residence. See [Publication 128, Wisconsin Tax Information for Military Personnel and Veterans](#), for more information. If you are married and filing jointly, both spouses must be a full-year resident of Wisconsin or elect to claim Wisconsin as their state of residence to file on Form 1.

### Who Must File

Refer to the table to see if you are required to file a return for 2024.

Filing status	Age as of December 31, 2024	You must file if your gross income* (or total gross income of a married couple) during 2024 was:
Single	Under 65	\$13,930 or more
	65 or older	\$14,180 or more
Married-filing joint return	Both spouses under 65	\$25,890 or more
	One spouse 65 or older	\$26,140 or more
	Both spouses 65 or older	\$26,390 or more
Married-filing separate return	Under 65	\$12,330 or more
	65 or older	\$12,580 or more (applies to each spouse individually)
Head of household	Under 65	\$17,790 or more
	65 or older	\$18,040 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, 2025, you are considered to be a year older as of December 31, 2024. **Example:** If you were born on January 1, 1960, you are considered to be age 65 as of December 31, 2024.

### 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 2024 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 \$1,300 and it included at least \$451 of unearned income, or
  - (2) Your gross income (total unearned income and earned income) was more than –
    - \$13,230 if single,
    - \$17,090 if head of household,
    - \$24,490 if married filing jointly, or
    - \$11,630 if married filing separately.

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

- You owe a penalty on an IRA, retirement plan, Coverdell education savings account (excess contribution), ABLE account, health savings account, or Archer medical savings account.
- You were a nonresident or part-year resident of Wisconsin for 2024 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 2024
- 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, 2025.

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 include 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, 2025. This applies even though you may have an extension of time to file. If you do not file your return by April 15, 2025, 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, 2025. Submit the payment with a 2024 Wisconsin Form 1-ES. You can get this form by using our [estimated income tax interactive voucher](#) on our website. Use Form 1-ES to make an extension payment even if you will be filing your return electronically – do **not** use Form PV. **Exception:** You will not be charged interest during an extension period if (1) you served in support of Operation Enduring 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 3, 2025, 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 Enduring 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 a 2-month extension because you live outside or are on duty in military or naval service outside the United States and Puerto Rico on the due date of the return, enter “18” in the box. If you qualify for an extension because of a federally declared disaster, enter “03” in the box and indicate the specific disaster on the line provided.

## Filing Your Return

### Preparing to file

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

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

### Electronic filing (e-filing)

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

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

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

- **WisTax** – WisTax is the department's free e-file application using My Tax Account. In order to use WisTax to file your individual income tax return, you must meet the requirements below. Go to our website at [revenue.wi.gov/Pages/WisTax/home.aspx](https://revenue.wi.gov/Pages/WisTax/home.aspx) for more information.
  - Full-year Wisconsin resident
  - Have a valid Wisconsin driver's license or identification card and filed a Wisconsin individual income tax return or homestead credit claim within the past five years
  - Only claiming limited additions to income on Schedule AD and/or subtractions from income on Schedule SB
  - Only claiming Wisconsin tax withheld from the following forms: W-2, 1099-R, 1099-MISC, 1099-NEC, and W-2G
  - Only claiming the following credits: school property tax credit, itemized deduction credit, additional child and dependent care credit, blind worker transportation services credit, married couple credit, earned income credit, and/or veterans and surviving spouses property tax credit

**Note:** A homestead credit claim may be filed separately through WisTax. See Schedule H instructions for qualifications to claim the homestead credit through WisTax.
- **Tax professional** – Visit our website at [revenue.wi.gov/Pages/OnlineServices/city-home.aspx](https://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](https://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](https://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 or above or below the lines
- Lines where no entry is required should be left blank (do not enter zeros)
- Do not draw vertical lines in entry fields (they can be read as an "I" or "1" 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 five pages of Form 1 in numerical order. Then, attach, using a **paper clip**, the following in the *order listed*. **Note:** If filing Form 804, *Claim for Decedent's Wisconsin Income Tax Refund*, with the return, place Form 804 on top of Form 1.

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

1. **Payment** – If you owe an amount with your return, **paper clip** your payment to the front of Form 1, unless you are paying by credit card or online.

2. **Wisconsin schedules** – Copies of appropriate Wisconsin schedules and supporting documents, such as Schedule H or H-EZ (homestead credit), Schedule FC or FC-A (farmland preservation credit), or Schedule CR. If you are reporting income and expenses of a disregarded entity, attach Schedule DE, *Disregarded Entity Schedule*.
3. **Amended return** – Include 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. **Form W-2 or 1099** – The appropriate copy of each of your withholding statements (Forms W-2, W-2G, 1099-G, 1099-R, 1099-MISC, and 1099-NEC).
5. **Federal return** – A complete copy of your federal return (Form 1040 or 1040-SR) and its supporting schedules and forms (such as federal Form 8886, *Reportable Transaction Disclosure Statement*).
6. **Extension form or statement** – A copy of your federal extension application form or required statement if you are filing under an extension of time to file.
7. **Divorce decree** –
  - *Persons divorced after June 20, 1996, who compute a refund* - If your divorce decree apportions any tax liability owed to the department to your former spouse, include 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. Include 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*, include 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 five 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:

<i>(if payment enclosed)</i>	<i>(if refund or no payment enclosed)</i>	<i>(if homestead credit claimed)</i>
PO Box 268 Madison WI 53790-0001	PO Box 59 Madison WI 53785-0001	PO Box 34 Madison WI 53786-0001

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

**Private Delivery Services** You can use certain private delivery services approved by the Internal Revenue Service (IRS) to meet the timely filing rule. The approved private delivery services are listed in the instructions for your federal tax form. Items must be delivered to Wisconsin Department of Revenue, 2135 Rimrock Rd., Madison WI 53713. Private delivery services cannot deliver items to PO boxes. The private delivery service can tell you how to get written proof of the mailing date.

**Questions About Refunds**

**Call:** (608) 266-8100 in Madison, **Visit our website at:** [revenue.wi.gov](http://revenue.wi.gov)  
 (414) 227-4907 in Milwaukee, or  
 1-866-WIS-RFND (1-866-947-7363) toll-free within the U.S. or Canada

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

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

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

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

An automated response is available when you call one of the numbers listed above. If you need to speak with a person, assistance is available Monday through Friday from 7:45 a.m. to 4:30 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](http://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 16, 2029, for 2024 calendar-year returns). However, a claim for refund to recover all or part of any tax paid as a result of an office or field audit may be filed within 4 years after the date assessed. This applies only if you paid the tax and did not file a petition for redetermination (written appeal).

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

**Note**

If your original return was filed on Form 1, you would file an amended return using Form 1 and checking the amended return space at the top of page 1. **Exception:** If you incurred a net operating loss (NOL) on your 2024 Form 1 and elect to carry the NOL back to 2022 and 2023, 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 include 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 2024 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 the disposal of the property occurred to report the amount of the repayment. Report the repayment on line 26. 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.

If sale, conveyance, or noncompliance of the property on which the historic rehabilitation credit is computed occurs during the 1st, 2nd, 3rd, 4th, or 5th year after the date on which the preservation or rehabilitation is completed, then 100%, 80%, 60%, 40%, or 20%, respectively, of the amount of the credits received for rehabilitating or preserving the property will be calculated and added back into the individual's tax liability, according to sec. [71.07\(9r\)\(k\)](#), Wis. Stats. The repayment is made for the taxable year in which the recapture event occurs.

The IRS created federal [Form 4255](#), *Recapture of Investment Credit*, and the federal [Form 4255 instructions](#) in order to compute the amount of the historic rehabilitation tax credit required to be repaid. While Wisconsin has a separate historic tax credit for personal residences, federal Form 4255 can be used to determine the repayment by substituting the Wisconsin credit for the federal credit.

**Example:** Taxpayer completed \$20,000 of historic rehabilitation expenditures which were approved on November 1, 2022. Taxpayer computes a Wisconsin historic rehabilitation credit of \$5,000 (\$20,000 qualified rehabilitation expenses x 25% credit rate). Taxpayer uses \$1,000 of credit to offset tax in 2022 and \$2,000 of credit to offset tax in 2023. On December 1, 2024, the property is sold. The repayment is figured as follows:

1. Compute the number of full years between the date the property was approved and when it was sold and use the result to find the recapture percentage in the chart on the next page. The number of full years between November 1, 2022, and December 1, 2024, is two, so the recapture percentage is 60%.

Number of Full Years from Date Approved to Recapture Date	Recapture Percentage
0	100%
1	80%
2	60%
3	40%
4	20%
5	0%

2. Determine the recapture amount:

1	Total amount of historic credit used to offset tax	\$3,000
2	Less: Historic tax credits not used to offset tax from an additional property	\$ 0
3	Total (subtract line 2 from line 1)	\$3,000
4	Recapture percentage from table above	0.60
5	Multiply line 3 by line 4. This is the amount of repayment required on the 2024 tax return	\$1,800

3. Compute the amount of unused credit carryover available

1	Total amount of credit computed	\$5,000
2	Less: Amount of credit claimed on tax return	\$3,000
3	Total (subtract line 2 from line 1)	\$2,000
4	Enter the inverse of the recapture percentage (1-0.60)	0.40
5	Multiply line 3 by line 4. This is the available credit carryover	\$ 800

4. Reporting the repayment

Enter the repayment on line 26 of Form 1. Include a copy or attach a PDF of the federal Form 4255 used to compute the repayment. Write "Wisconsin" at the top.

- **Supplement to federal historic rehabilitation credit** If you were required to repay to the IRS a portion of the federal historic rehabilitation credit 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.

**Note:** The amount of the credit recapture percentage figured for federal purposes is used for the Wisconsin credit repayment percentage, unless a different amount of qualified rehabilitation expenditures is used for the Wisconsin credit. If a different amount is used, substitute those amounts on federal Form 4255 to figure the amount of repayment for Wisconsin. Include a copy or attach a PDF of the refigured federal Form 4255 and write "Wisconsin" at the top.

If you did not claim the federal historic rehabilitation tax credit and only claimed the Wisconsin supplement to federal historic rehabilitation credit, the computation for repayment of the supplement to the federal historic rehabilitation credit is the same as the computation for repayment of the state historic rehabilitation credit shown above.

- **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 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.
- **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 enacted as of October 8, 2024: ch. 71, Wis. Stats., and secs. 42, 50, 67, 72, 220, 223, 265, 529A, 530, 4975, 6081, 6402, 7508, and 7508A, IRC.

### Penalties for Not Filing Returns or Filing Incorrect Returns

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

### Fraudulent or Reckless Credit Claims

Fraudulent or reckless claims for any refundable credit, including, but not limited to, the earned income credit, homestead credit, or the veterans and surviving spouses property tax credit, are subject to filing limitations. If you file a “fraudulent claim,” you will not be allowed to take any refundable credit for 10 years. “Fraudulent claim” means a claim that is false or excessive and filed with fraudulent intent. If you file a “reckless claim,” you will not be allowed to take any refundable credit for 2 years. “Reckless claim” means a claim that was improper, due to reckless or intentional disregard of income tax law or department rules and regulations. You may also have to pay penalties.

### Internal Revenue Service Adjustments

Note

Did the IRS adjust any of your federal income tax returns? If yes, you may have to notify the Department of Revenue of such adjustments. You must notify the department if the adjustments affect your Wisconsin income, any credit, or tax payable.

The department must be notified within 180 days after the adjustments are final. You must submit a copy of the final federal audit report by doing one of the following:

- (1) Including it with an amended return that reflects the federal adjustments
- (2) Mailing the copy to: Wisconsin Department of Revenue  
Audit Bureau  
PO Box 8906  
Madison WI 53708-8906

### Estimated Tax Payments Required for Next Year

If your 2025 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 2025 in installments beginning April 15, 2025, using Wisconsin Form 1-ES
- Increase the amount of income tax withheld from your 2025 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. For additional information on making payments, see our [Make a Payment](#) webpage.

If you must file Form 1-ES and do not receive a form in the mail, go to our website to fill out the [Wisconsin Estimated Income Tax Interactive Voucher](#) or contact any Department of Revenue office.

### Armed Forces Personnel

If you were a Wisconsin resident on the date you entered military service, you are considered a Wisconsin resident during your entire military career unless you take action to change your legal residency or qualify to make an election under [50 U.S.C. 4001](#). For more information, get [Publication 128](#), *Wisconsin Tax Information for Military Personnel and Veterans*.

### 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, 2024
- If you were under age 62, and not disabled, you must have earned income to qualify

- A legal resident of Wisconsin for all of 2024
- Not claimed as a dependent on anyone's 2024 federal tax return (unless you were 62 or older on December 31, 2024)
- Not living in tax-exempt public housing for all of 2024 (**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 2024

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 11 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 11 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 2024 should be filed on the same form which would have been used if they had lived. Include only the taxpayer's income up to the date of their death.

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

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

If your spouse died during 2024 and you did not remarry in 2024, you can file a joint return. You can also file a joint return if your spouse died in 2025 before filing a 2024 return. A joint return should show your spouse's 2024 income before death and your income for all of 2024. Write "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, they 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 2024 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.

#### *Claiming a Refund:*

If you are filing a return on behalf of a decedent, submit [Form 804, Claim for Decedent's Wisconsin Income Tax Refund](#), with the return and check the box below the special conditions box on page 1 of Form 1. If you did not submit Form 804 with the return, you were issued a refund, and you are not able to cash the refund check, complete Form 804 and mail the completed form and refund check to the address shown on Form 804. **Note:** If there is an estate, the personal representative for the estate must file the return and claim for refund. See Form 804 for more information and required documentation.

### 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](http://tap.revenue.wi.gov/mta), then click on Request Tax Record Copy under Additional Services. Include all required information and fee with your application.

## Tax Help and Additional Forms

You can get tax help and some forms 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](mailto:DORIncome@wisconsin.gov)

### Forms requests:

phone: (608) 266-1961

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

### Wausau –

731 N. 1st St., Ste 6000

Wausau WI 54403-4700

## Internet Address

Our website, [revenue.wi.gov](http://revenue.wi.gov), has many resources to help you with your tax needs, including:

- Completing electronic forms and submitting them for free
- Downloading forms, schedules, instructions, and publications
- Viewing answers to common questions
- Emailing us comments or requesting help
- Filing 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 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 2024
- 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
- 128 Wisconsin Tax Information for Military Personnel and Veterans
- 401 Extensions of Time to File
- 405 Wisconsin Taxation Related to Native Americans
- 503 Wisconsin Farmland Preservation Credit
- 600 Wisconsin Taxation of Gambling Income



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 7 of these instructions. Be sure to include a copy of Schedule AR with your amended return.

**Period Covered** File your 2024 return for calendar year 2024 and fiscal years that begin in 2024. 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 2023 and you are filing a joint return for 2024 with the same spouse, be sure to enter your names and social security numbers in the same order as on your 2023 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 2024 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 2024*, for information on what income you must report.

**Single** You may check "single" if **any** of the following was true on December 31, 2024:

- You were never married
- You were legally separated under a **final** decree of divorce or separate maintenance. **Note:** A decree of separate maintenance in Wisconsin is a judgement of legal separation granted by a judge under sec. 767.35, Wis. Stats.
- You were widowed before January 1, 2024, and did not remarry in 2024

**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, 2024
- Your spouse died in 2024 and you did not remarry in 2024
- You were married at the end of 2024, and your spouse died in 2025 before filing a 2024 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 2024, a greater amount of any unemployment compensation that you received may be taxable
- You will not qualify for the disability income exclusion

**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 2024 and 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 2024 may be able to use this status.

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

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

If you do not have to file a federal return, contact any Department of Revenue office to see if you qualify. If you file your federal return as a qualifying surviving spouse, 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, 2024. Also fill in the name of the county in which you lived.

**School District Number** See the list of school district numbers on page 45. Fill in the number of the school district in which you lived on December 31, 2024.

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.

<b>Code 01</b> Extension – Operation Enduring Sentinel (page 4)	<b>Code 08</b> Both taxpayers deceased (page 10)
<b>Code 02</b> Extension – Combat zone (page 4)	<b>Code 11</b> Fiscal filer (page 12)
<b>Code 03</b> Extension – Federally declared disaster (page 4)	<b>Code 16</b> Schedule RT attached (Schedule SB instructions, line 32)
<b>Code 04</b> Divorce decree (page 6)	<b>Code 18</b> Extension – Live outside or military naval service outside U.S. and Puerto Rico (page 4)
<b>Code 05</b> Injured spouse (page 6)	<b>Code 99</b> Multiple special conditions
<b>Code 06</b> Single decedent or primary taxpayer if joint return (page 10)	
<b>Code 07</b> Spouse deceased if joint return (page 10)	

If more than one special condition applies, only enter "99" in the Special Conditions box and list the separate code numbers on the line next to the box, in addition to any other information required on the line.

**Rounding Off to Whole Dollars** The form has preprinted zeros in the place used to enter cents. All amounts filled in on the form should be rounded to the nearest dollar. Drop amounts under 50¢ and increase amounts from 50¢ to 99¢ to the next whole dollar. For example, \$129.39 becomes \$129 and \$236.50 becomes \$237.

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

## Line 1 Federal Adjusted Gross Income

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

## Line 2 Adjustments to Federal Adjusted Gross Income

If you completed Schedule I, enter the amount from Schedule I, line 3. If the amount is a negative number, place a minus sign (-) in front of the number. Adjustments may be needed because Wisconsin uses the provisions of federal law amended to December 31, 2022, with certain exceptions. Laws enacted after December 31, 2022, 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 2024 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
- Business interest expense deduction limitation
- Student loan forgiveness
- Entertainment, amusement, and recreation expenses

*Line 2 Adjustments to Federal Adjusted Gross Income – continued*

**Note:** Due to law changes which may occur after the [Schedule I instructions](#) have been completed, the Schedule I instructions are not being printed by the department. You may view the Schedule I instructions on our website by visiting [www.revenue.wi.gov/Pages/Form/2024Individual.aspx](http://www.revenue.wi.gov/Pages/Form/2024Individual.aspx).

If any provision of federal law which does not apply for Wisconsin purposes affects your federal adjusted gross income, itemized deductions, or earned income credit, you must complete Wisconsin Schedule I and include it with your Form 1. The amount you fill in on line 2 of Form 1 should be the revised amount determined on Schedule I, line 3. Any revisions to your itemized deductions (Part II of Schedule I) or earned income credit (Part III of Schedule I) should be used to complete Schedule 1 on page 4 of Form 1 or line 30 of Form 1, respectively.

If Schedule I adjustments in any prior year affect income or expense items, depreciation, amortization, or sec. 179 expense in 2024, you must also make adjustments on Schedule I for 2024. 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 2024, and the gain or loss from the sale is different for Wisconsin and federal purposes due to Schedule I adjustments made in a prior year. **Note:** The basis of a depreciated or amortized asset owned on December 31, 2013, or on the last day of your tax year beginning in 2013, is the same for federal and Wisconsin purposes and no further Schedule I adjustment is required.

**Line 4 Total Additions to Income from Schedule AD**

Complete Schedule AD if you are affected by any of the modifications listed below. See the Schedule AD instructions for more information on these modifications. Enter the amount from Schedule AD, line 33, on line 4.

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

**Line 6 Total Subtractions from Income from Schedule SB**

Complete Schedule SB if you are affected by any of the modifications listed below. See the Schedule SB instructions for more information on these modifications. Enter the amount from Schedule SB, line 50, on line 6.

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

Line 6 Total Subtractions from Income from Schedule SB – continued

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

**Line 8 Standard Deduction**

Most people can find their standard deduction by using the Standard Deduction Table on page 35. Use the amount on line 7 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 8.

**Standard Deduction Worksheet for Dependents**

1. Earned income* included on line 7 of Form 1 .....	1.	_____	.00
2. Addition amount .....	2.	_____	450.00
3. Add lines 1 and 2. If total is less than \$1,300, enter \$1,300 .....	3.	_____	.00
4. Using the amount on line 7 of Form 1, fill in the <b>standard deduction</b> for your filing status from table, page 35 .....	4.	_____	.00
5. Fill in the <b>SMALLER</b> of line 3 or 4 here and on line 8 of Form 1 .....	5.	_____	.00

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

**Line 10 Exemptions**

Complete lines 10a and 10b. 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 10c.

**Line 10a**

The exemptions allowed for you (and your spouse, if married) on line 10a 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 10 Exemptions – continued

### Line 10b

If you or your spouse were 65 or older on December 31, 2024, check the appropriate lines. Your number of exemptions is equal to the number of lines checked.

You may claim the \$250 exemption on line 10b 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 10a.

### Line 12 Tax

Use the amount on line 11 to find your tax in the Tax Table on pages 38-43. 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 12.

**EXCEPTION** If line 11 is \$100,000 or more, use the Tax Computation Worksheet on page 44 to compute your tax.

### Line 13 Itemized Deduction Credit

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

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

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

**Caution:** If your federal adjusted gross income has been increased or decreased in Part I of Schedule I, itemized deductions which are computed using federal adjusted gross income may require adjustment. The deductible amounts of any such items used to compute the Wisconsin itemized deduction credit must be determined by using the federal adjusted gross income computed on line 3 of Form 1. Complete Part II of Schedule I to figure the amount to enter on Schedule 1 on page 4 of Form 1.

**Example:** You made charitable contributions in 2024 in the amount of \$20,000. Your federal adjusted gross income for federal purposes is \$20,000. Your charitable contributions reported on line 11 of Schedule A are \$12,000 based on an income limitation of 60%. Due to a difference in depreciation allowed for federal and Wisconsin purposes, an adjustment to your federal adjusted gross income is required. The amount of federal adjusted gross income for Wisconsin purposes, as reported on line 3 of Form 1, is \$30,000. The amount of charitable contributions allowed as an itemized deduction for Wisconsin purposes is \$18,000 ( $\$30,000 \times 60\% = \$18,000$ ). Enter \$18,000 on line 3 of Schedule 1.

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

- Amounts allocated to you on Schedule 5K-1 or 3K-1 by a tax-option (S) corporation or partnership if the entity elected to be taxed at the entity level.
- Medical expenses – the amount of medical care insurance and long-term care insurance claimed as a subtraction on Schedule SB, lines 6 and 7. If this applies to you, complete the worksheet on the next page to figure the amount which you are allowed, if any, for purposes of the itemized deduction credit.

**Note:** Any reference in the worksheet to an amount from or on federal Schedule A is after accounting for any changes reported on Schedule I for differences in the adopted IRC.

- 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
- Contributions and interest allocated to you by a tax-option (S) corporation if you treated the amount as a subtraction on Schedule SB, line 42.

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

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

**Line 14 Additional Child and Dependent Care Tax Credit**

If you claimed the federal child and dependent care tax credit on your federal return, you may claim the additional child and dependent care tax credit. To claim the additional child and dependent care tax credit, complete Schedule WI-2441 and enter the amount from line 14 of the schedule on line 14 of Form 1.

➔ You must have been a legal resident of Wisconsin for the entire year to claim the credit. If you are filing a joint return and one spouse is a full-year Wisconsin resident, you may claim the additional child and dependent care tax credit.

**What to include with your return** You must include a copy of your completed Schedule WI-2441 with Form 1. If you have an amount on line 13 of Schedule WI-2441, you must also submit a copy of the completed Worksheet A (found in the Schedule WI-2441 instructions). Failure to provide this information may delay your refund.

**Note** You are not required to send in any documentation of your qualifying expenses with your return; however, including copies of any payment statements received from a care provider or other documentation with your Wisconsin return may speed up the processing of your return if it is selected for review.

**Line 15 Blind Worker Transportation Services Credit**

If you (or your spouse if filing a joint return) are blind, employed, and paid for qualifying transportation services to get to work, you may claim a credit for 50% of the expenses paid. The credit may not exceed \$1,500 (\$3,000 of expenses) per qualifying person.

**Blind:** You are considered blind if you meet the definition in sec. 63(f)(4), IRC, to claim the increased federal standard deduction for being blind. See the federal Form 1040 instructions for more information.

**Qualifying transportation services:** Any transportation services provided between a person's home (place of residence) and a place of employment by means of mass transit, paratransit, taxicab, or transportation network company, as defined in sec. 440.40(6), Wis. Stats.

**Caution:** Amounts paid for qualifying transportation services that are reimbursed to you, or that are paid using funds from an ABLE account (sec. 529A, IRC) with the contribution having been subtracted from income under sec. 71.05(6)(b)52., Wis. Stats., do not qualify and may not be used to compute the credit.

*Line 15 Blind Worker Transportation Services Credit – continued*

**Step 1** Fill in the amount you paid for qualifying transportation services during 2024 on the line provided next to "Qualifying expenses". Do not enter more than \$3,000 of expenses paid per qualifying person.

**Step 2** Multiply the amount of your qualifying expenses (Step 1) by 50%. Fill in the result on line 15. This is your blind worker transportation services credit.

**Line 16 Renter’s and Homeowner’s School Property Tax Credit**

You may claim a credit if you paid rent during 2024 for living quarters used as your primary residence OR you paid property taxes during 2024 on your home. You are eligible for a credit whether or not you claim homestead credit on line 33.

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 16a and 16b may not be more than \$300 (\$150 if married filing a separate return or married filing as head of household).

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

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

**Persons Who Jointly Own a Home or Share Rented Living Quarters** When two or more persons (other than a married couple) jointly own a home or share rented living quarters, each may claim a credit. However, the property taxes and rent paid must be divided among the owners or occupants. See the instructions for lines 16a and 16b.

**Line 16a How to Figure the Renter’s School Property Tax Credit**

**Step 1 Rent Paid in 2024** Fill in on the appropriate line(s) the total rent that you paid in 2024 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 2024 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 2024. For example, if you and two other persons rented an apartment and paid total rent of \$6,000 in 2024, and you each paid \$2,000 of the rent, each could claim a credit based on \$2,000 of rent.

**Step 2** Refer to the Renter’s School Property Tax Credit Table below to figure your credit. If heat was included in your rent, use Column 1 of the table. If heat was not included, use Column 2. Fill in your credit on line 16a.

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

<b>Renter’s Worksheet</b>	
<i>Complete only if Exception described above applies</i>	
1. Credit for rent with heat included (from Column 1 of Table on page 19) . . . . .	1. _____
2. Credit for rent with heat not included (from Column 2 of Table on page 19) . . . . .	2. _____
3. Add lines 1 and 2. Fill in on line 16a 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 16a How to Figure the Renter's School Property Tax Credit – continued

Renter's School Property Tax Credit Table*															
If Rent Paid is:		Your Line 16a Credit is:		If Rent Paid is:		Your Line 16a Credit is:		If Rent Paid is:		Your Line 16a Credit is:		If Rent Paid is:		Your Line 16a 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 18.

**Line 16b How to Figure the Homeowner's School Property Tax Credit**

**Step 1 Property Taxes Paid on Home in 2024** Fill in the amount of property taxes that you *paid* in 2024 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 2024

**Note:** The date the property taxes are paid is the date the property taxes are received by the municipality.

Property taxes are further limited as follows:

- If you bought or sold your home during 2024, 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 16b How to Figure the Homeowner's School Property Tax Credit – continued

- b. If you owned a mobile home during 2024, property taxes include the municipal permit fees paid to your municipality and/or the 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 16a.)
- 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 2024 must be reduced by any amount received as a refund of such taxes. For example, a taxpayer claimed farmland preservation credit on Schedule FC (which is considered a refund of property taxes) on their 2023 Wisconsin return. The taxpayer received a farmland preservation credit in 2024 of \$600 that was based on 2023 property taxes accrued of \$6,000. The 2023 property taxes were paid in 2024 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 2024 are \$5,400 (\$6,000 less \$600 farmland preservation credit). Of this amount, \$540 (10% of \$5,400) is used to compute the 2024 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 16b.

**CAUTION** If you are also claiming the renter's credit on line 16a, 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 16b Credit is	At Least	But Less Than	Line 16b Credit is	At Least	But Less Than	Line 16b Credit is	At Least	But Less Than	Line 16b Credit is	At Least	But Less Than	Line 16b 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 18.

**Line 17 Working Families Tax Credit**

Do not enter any amount on this line. It is not possible for any individual or couple filing this form to qualify for the credit.

**Line 18 Married Couple Credit**

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

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

*Line 18 Married Couple Credit – continued*

- You do not file federal Form 2555 or Form 2555-EZ to claim an exclusion of foreign earned income or Form 4563 to claim an exclusion of income from sources in U.S. possessions

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

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

**Example** You are a member of the U.S. Armed Forces on active duty. You claimed a subtraction on line 18 of Schedule SB for the amount of military pay you received for active duty. Because this military pay is not taxable to Wisconsin, it cannot be used when computing the married couple credit.

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

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

- IRA deduction (line 20 of federal Schedule 1)
- Self-employed SEP, SIMPLE, and qualified plans (line 16 of federal Schedule 1)
- Repayment of supplemental unemployment benefits (line 24e of federal Schedule 1)
- Certain business expenses of reservists, performing artists, and fee-basis government officials (line 12 of federal Schedule 1)
- Contributions to secs. 501(c)(18)(D) and 403(b) pension plans (lines 24f and 24g of federal Schedule 1)
- Disability income exclusion (from line 22 of Wisconsin Schedule SB)

## Line 19 Nonrefundable Credits

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

→ Include 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. Include 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 19. See page 11 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)
- **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 Tax 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.

*Line 19 Nonrefundable Credit – continued*

- **Schedule HR – Supplement to Federal Historic Rehabilitation Tax Credit** The supplement to the federal historic rehabilitation tax credit is available for rehabilitating certified historic structures used for business purposes. Complete Schedule HR.
- **Schedule MA-A or MA-M – Manufacturing and Agriculture Credit** The manufacturing and agriculture credit is based on the production gross receipts of a business less certain expenses. Complete Schedule MA-A or MA-M.  
  
If you are a shareholder of a tax-option (S) corporation or partner of a partnership that elected to be taxed at the entity level, and the manufacturing and agricultural 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 the instructions for Schedule [MA-A](#) or [MA-M](#) 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 Credits** The research credits are available for increasing research activities in Wisconsin. This includes credits related to internal combustion engines and certain energy efficient products. Complete Schedule R.
- **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 2007-2023 returns, complete Schedule MS to determine the amount of carryover credit you may claim for 2024.
- **Manufacturing Investment Credit Carryforward** (Schedule CF)
- **Dairy and Livestock Farm Investment Credit Carryforward** (Schedule CF)
- **Ethanol and Biodiesel Fuel Pump Credit Carryforward** (Schedule CF)
- **Opportunity Zone Investment Credit Carryforward** (Schedule CF)
- **Technology Zone Credit Carryforward** (Schedule CF)
- **Schedule DC – Development Zones Credits** Special tax credits may be available to persons doing business in Wisconsin development zones. If you qualify for the development zones credits, complete Wisconsin Schedule DC.
- **Schedule DC – Capital Investment Credit** The capital investment credit is available for businesses certified for tax benefits in a development opportunity zone, or agricultural development zone. Complete Part II of Schedule DC.
- **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 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.
- **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.
- **Electronic Medical Records Credit Carryforward** (Schedule CF)
- **Internet Equipment Credit Carryforward** (Schedule CF)

**Line 20 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 20. Be sure to enter in the brackets on line 20 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. Include Schedule OS and copies of the other states’ returns.

**Note**

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 for Wisconsin, you may not claim a credit for taxes paid to other states on your distributive share of income from the pass-through entity since none of it is included in your Wisconsin income.

Line 20 Credit for Net Tax Paid to Another State – continued

**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 23 Sales and Use Tax Due on Internet, Mail Order, or Other Out-of-State Purchases**

Did you make any taxable purchases from out-of-state firms in 2024 on which sales and use tax was not charged? If yes, you must report Wisconsin sales and use tax on these purchases on line 23 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, most 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 that follows to determine the amount of Wisconsin sales and use tax you are liable for on any untaxed purchases.

**Note** If you do not include an amount on line 23, place a checkmark in the space provided to certify that you do not owe any sales or use tax. Only returns certified as “no use tax due” will be recognized as filing a sales/use tax return.

Worksheet for Computing Wisconsin Sales and Use Tax	
1. Total purchases subject to Wisconsin sales and use tax (i.e., purchases on which no sales and use tax was charged by the seller) . . . . .	\$ _____
2. a) Wisconsin (state) sales and use tax . . . . .	5.0
b) County sales and use tax (see rate chart) . . . . .	_____
c) City sales and use tax (city of Milwaukee only, 2.0%) . . . . .	_____
3. Sales and use tax rate (sum of lines 2. a, b, and c) . . . . .	x _____ %
4. Amount of sales and use tax due for 2024 (line 1 multiplied by tax rate on line 3). Round this amount to the nearest dollar and fill in on line 23 of Form 1 . . . . .	\$ _____

Sales and Use Tax Rate Chart	
In Milwaukee County the county tax rate was 0.9% for 2024.	
In all other Wisconsin counties except those shown below, the county tax rate was 0.5% for all of 2024.	
If storage, use, or consumption in 2024 was in one of the following counties, there was no county tax:	
Manitowoc	Winnebago
Racine	Waukesha

**Line 24 Donations**

Complete Part I of Schedule 3 (page 5 of Form 1) if you wish to make a financial donation to one or more of the designated programs. Enter the amount from line 2 of Schedule 3, Part I on line 24 of Form 1. Your donation will either reduce your refund or be added to the tax due.

Line 24 Donations— continued

**New**

### Part I of Schedule 3 (Financial Donations)

Enter the amount you wish to donate to one or more of the programs listed on lines 1a through 1h and fill in the total on line 2.

**Line 1a 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 1a.

**Line 1b 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 1b.

**Line 1c 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 1c.

**Line 1d 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 1d.

**Line 1e 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 1e.

**Line 1f 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 1f.

**Line 1g 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 1g.

**Line 1h Special Olympics Wisconsin** You may donate an amount to Special Olympics Wisconsin, Inc. Fill in the amount you want to donate on line 1h.

**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, 2026, or if your original return was filed after April 15, 2025, within 18 months of the date your return was filed.

**New**

### Part II of Schedule 3 (Anatomical Gift Registration)

If you are not currently on the Wisconsin Donor Registry for organ and tissue donations upon your death and wish to have your name added, complete Part II of Schedule 3. All fields must be completed to become registered.

Visit [donatelifewisconsin.org](https://donatelifewisconsin.org) to learn about organ and tissue donation in Wisconsin, become a donor, update your registration information, or remove your name from the registry. Also visit the National Donor Registry Program at [donatelife.net](https://donatelife.net) to learn about organ and tissue donation in the United States.

### Line 25 Penalties on IRAs, Other Retirement Plans, MSAs, Etc.

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

- Tax on IRAs, other qualified retirement plans, etc., from line 8 of federal Schedule 2 (Form 1040). Do not include any amount from line 8 of federal Form 5329.
- Total tax due from lines 4, 17, 25, 33, 41, 49, 51, and 55 of federal Form 5329. Include only if the tax due on this form was paid separately and is not included on line 8 of federal Schedule 2 (Form 1040).

Line 25 Penalties on IRAs, Other Retirement Plans, MSAs, Etc. – continued

- Tax on excess contributions from line 2 of federal Form 5330.
- Tax on prohibited transactions from lines 3a and 3b of federal Form 5330.
- Section 72(m)(5) excess benefits tax from line 17j of federal Schedule 2 (Form 1040).
- Tax on Archer MSA distributions from line 9b of federal Form 8853.
- Tax on health savings account distributions from line 17b of federal Form 8889.

If you were subject to any of the above federal taxes for 2024, fill in the total of such taxes in the space provided on line 25. Multiply the amount filled in by .33 (33%) and fill in the result on line 25.

→ You are not subject to the penalty on payments from certain retirement plans if the payments are exempt from Wisconsin tax or excluded from Wisconsin income. See the instructions for lines 13, 14, and 16 of Schedule SB for information on retirement payments that are exempt from Wisconsin tax or excluded from Wisconsin income and to which the penalty does not apply.

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

### Line 26 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, or repayment of the state historic rehabilitation credit, angel investment credit, early stage seed investment credit, supplement to federal historic rehabilitation credit, or low-income housing credit, fill in the amount of the penalty or repayment on line 26. See page 7 for more information on repayment of the credits. See below for further information on the penalties.

- **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 they sell or dispose 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 28 Wisconsin Tax Withheld

Add the Wisconsin income tax withheld shown on your withholding statements (Forms W-2, W-2G, 1099-R, 1099-MISC, and 1099-NEC). Also, if any Wisconsin pass-through entity withholding tax was allocated to you from a tiered pass-through entity of which you are a member, you may include that withholding. Fill in the total on line 28. Include readable copies of your withholding statements with Form 1. (See **Assembling Your Return** on page 5)

→ Wisconsin tax withheld is shown in Box 17 of Form W-2 or Box 14 of Form 1099-R, but only if Wisconsin is the state identified in Box 15 of Form W-2 or Box 15 of Form 1099-R.

DO NOT:

- Claim credit for tax withheld for other states
- Claim amounts marked social security or Medicare tax withheld
- Claim credit for federal tax withheld
- Include withholding statements from other tax years
- Write on, change, or attempt to correct the amounts on your withholding statements
- Claim Wisconsin withholding from a tax-option (S) corporation or partnership, if an election was made to be taxed at the entity level and a refund of the pass-through withholding or a written request to apply the pass-through withholding against the tax liability at the entity level was made by the entity.

It is your responsibility to ensure that your employer or other payer has provided withholding statements that:

1. Are clear and easy to read
2. Show withholding was paid to Wisconsin

If you do not have a withholding statement or need a corrected withholding statement, contact your employer or other payer.

**Line 29 2024 Wisconsin Estimated Tax Payments and Amount Applied From 2023 Return**

Fill in any payments you made on your 2024 estimated Wisconsin income tax (2024 Form 1-ES). This includes any extension payments made on 2024 Form 1-ES. Include any overpayment from your 2023 return that you were allowed as credit to your 2024 Wisconsin estimated tax.

**Note** **Check Your Estimated Tax Payments** Before filling in line 29, check the amount of your estimated tax payments on the department's website at [revenue.wi.gov/Pages/apps/taxpaymentinquiry.aspx](https://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 2023 returns that you and your spouse were allowed as credit to 2024 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 2024.

**Name Change** If you changed your name because of marriage, divorce, etc., and made estimated tax payments using your former name, include a statement with Form 1. On the statement, explain all the payments you and your spouse made for 2024 and the name(s) and social security number(s) under which you made them.

**Line 30 Earned Income Credit**

If you qualify for the federal earned income credit and you have at least one qualifying child, you likely qualify for the Wisconsin earned income credit. However, you must have been a legal resident of Wisconsin for the entire year. **Exception:** You are ineligible for the Wisconsin credit if you are married and file a separate return unless you meet the requirements of sec. [7703\(b\)](#), IRC. If this is the case, your filing status for Wisconsin should be head of household, married.

**New** "Federal earned income credit" means the credit computed using the IRC as adopted by Wisconsin. If you had to make adjustments to your income in Part I of Schedule I, complete Part III of Schedule I to show your recomputed federal earned income credit for Wisconsin purposes.

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

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

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

**Step 2** If you entered adjustments to federal adjusted gross income in Part I of Schedule I, fill in the federal earned income credit from Column II of line 1a for Part III of Schedule I. Otherwise, fill in the federal credit from line 27 of federal Form 1040 or 1040SR.

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

Number of qualifying Children (see Step 1)	Fill in this percentage rate
1	4%
2	11%
3 or more	34%

Line 30 *Earned Income Credit – continued*

**Step 4** Multiply the amount of your federal credit (Step 2) by the percentage determined in Step 3. Fill in the result on line 30. This is your Wisconsin earned income credit.

**Note**

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

→ If the IRS is computing your federal earned income credit and you want the department to compute your Wisconsin earned income credit for you, fill in the number of your qualifying children in the space provided on line 30. Write “EIC” in the space to the right of line 30. Complete your return through line 35 of Form 1. Include a copy of your federal return (Form 1040 or 1040-SR) with your Form 1.

### Line 31 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 31a of Form 1 the amount from line 17 of your Schedule FC. Fill in on line 31b 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 10. 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 32 Repayment Credit

If you had to repay during 2024, 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 2024.
- (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 32 of Form 1. Include a statement showing how you computed your credit.

### Line 33 Homestead Credit

If you are claiming homestead credit, attach Schedule H or H-EZ to your Form 1. Fill in on line 33 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 9. 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 34 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.)



Line 34 Eligible Veterans and Surviving Spouses Property Tax Credit – continued

Note

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

An “eligible unremarried surviving spouse” means an unremarried surviving spouse of an individual who meets all of the following requirements:

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

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

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

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

**Computing the Credit** The credit is equal to the property taxes paid by the claimant during the year on the claimant's principal dwelling in Wisconsin. The credit is based on 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.

**Note:** The date the property taxes are paid is the date the property taxes are received by the municipality.

**Example:** Taxpayer received a property tax bill on the house they owned in the amount of \$3,000 for the 2024 tax year on December 22, 2024. Taxpayer did not pay any of their 2023 property tax bill in 2024. Taxpayer paid their 2024 property tax bill in 2 installments:

- \$1,500 on December 28, 2024
- \$1,500 on April 11, 2025

The amount allowed for purposes of computing the veterans and surviving spouses property tax credit for 2024 is \$1,500, which is the amount they paid on December 28, 2024. The remaining amount paid on April 11, 2025, of \$1,500 may be claimed on the 2025 Wisconsin income tax return if the taxpayer is still eligible for the credit.

“Principal dwelling” means any dwelling and the land surrounding it that is reasonably necessary for use of the dwelling as a primary dwelling, but not more than one acre. It may include a part of a multidwelling or multipurpose building and a part of the land upon which it is built that is used as the primary dwelling. Complete Worksheet 1 below if your principal dwelling is located on more than one acre of land.

Line 34 Eligible Veterans and Surviving Spouses Property Tax Credit – continued

If your property contains land assessed as a type other than residential, complete Worksheet 2 below. You may have to contact your municipality to find the value of land which contains multiple classifications (agricultural, undeveloped, other, etc.).

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

Worksheet 2 – Property Tax Bill Contains Non-residential Land	
Part I	
1. Value of land from property tax bill, residential .....	1. _____
2. Value of land from property tax bill, other .....	2. _____
3. Value of land from property tax bill, undeveloped .....	3. _____
4. Value of land from property tax bill, agricultural .....	4. _____
5. Value of land from property tax bill, agricultural forest .....	5. _____
6. Value of land from property tax bill, forest .....	6. _____
7. Total value of land (add lines 1 through 6) .....	7. _____
Part II	
1. Total value of residential land (from Part I, line 1) .....	1. _____
2. Number of acres of residential land .....	2. _____
3. Divide line 1 by line 2 .....	3. _____
4. Value of improvements .....	4. _____
5. Add lines 3 and 4 .....	5. _____
6. Total value of all land (Part 1, line 7) and improvements .....	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. _____

**Note** If your property contains structures in addition to the primary dwelling, provide a copy of the assessor's report with the return.

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.

*Line 34 Eligible Veterans and Surviving Spouses Property Tax Credit – continued*

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

**Certification of Eligibility for the Credit** If you did not claim the credit in a prior year, before claiming the credit for 2024 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 2024 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 include certification.

**What to Include** Include a copy of your property tax bill, proof of payment made in 2024, and the certification, if required, received from the WDVA with your return.

**Line 35 Refundable Credits From Schedule CR**

If you are claiming any of the credits listed below, you must complete Schedule CR. **Include 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 35.

- **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 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 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.
- **Schedule R – Research Credits** The research credits are available for increasing research activities in Wisconsin. This includes credits related to internal combustion engines and certain energy efficient products. Complete Schedule R.

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

**Line 36 Amounts Previously Paid**

**Amended return only** – Complete this line only if this is an amended 2024 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 2024 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 38 Amounts Previously Refunded**

**Amended return only** – Complete this line only if this is an amended 2024 Form 1. Fill in the refund from your original 2024 return (not including the amount applied to your 2025 estimated tax). This is generally the amount from line 41 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 2024 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 36 instead of line 38.

**Line 39 Subtraction**

If line 38 is less than line 37, subtract line 38 from line 37 and fill in the result on line 39. If line 38 is more than line 37, subtract line 37 from line 38 and fill in the result on line 39 as a negative number by placing a minus sign (–) in front of the number.

**Line 40 Amount You Overpaid**

If line 27 is less than line 39, subtract line 27 from line 39. Fill in the result on line 40. If line 39 is a negative number, do not complete line 40.

→ 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 44 instructions to see if you owe underpayment interest. If you owe underpayment interest and you show an overpayment on line 40, reduce the amount on line 40 by the amount of underpayment interest on line 44.

**Line 41 Refund**

Fill in on line 41 the amount from line 40 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 6. You may need to include a copy of your divorce decree with your return.

The amount on line 41 cannot be more than the amount on line 40 less the amount applied to your estimated tax on line 42.

**Note:** If appropriate, 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 2024 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 an original return was filed, whichever is later, (2) a refund due from the homestead credit, enterprise zone jobs credit, business development credit, and electronics and information technology manufacturing zone credit, or (3) any portion of the refund that is applied to 2025 estimated tax.

**Line 42 Amount Applied to 2025 Estimated Tax**

Fill in on line 42 the amount, if any, of the overpayment on line 40 you want applied to your 2025 estimated tax.

If you are married filing a joint return, we will apply the amount on line 42 to your joint estimated tax. If you are married filing a separate return, we will apply the amount on line 42 to your separate estimated tax.

**Amended return only** – Generally, the amount filled in on line 42 must be the same as the amount shown on line 42 of your original Form 1 (or as adjusted by the department). However, if you file your amended return by January 15, 2026, you may increase or decrease the amount to be applied to your 2025 estimated tax.

### Line 43 Amount You Underpaid

If line 39 is less than line 27, complete line 43 to determine the amount you underpaid.

Note

Interest on any tax due is 12% per year from the due date of your 2024 return. If you owe any interest, figure the interest on the amount of tax you underpaid. Enter the amount of interest on line 46. Do not include the amount of interest in the total on either line 43 or 45.

**Amended return only** – If the total of the amount on line 27 and line 42 is greater than line 39, you owe additional tax. Subtract line 39 from the total of lines 27 and 42. **CAUTION** If line 39 is a negative number because line 38 exceeds line 37, treat the amount on line 39 as a positive number and add (rather than subtract) line 39 to lines 27 and 42.

Note

If the amount you underpaid 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 44 instructions to see if you owe underpayment interest.

If you owe an amount with your return, you can pay online or by check, money order, or credit card. **Do not** include any 2025 estimated tax payments in your check, money order, or amount you charge. Instead, make the estimated tax payments separately.

**To pay by direct debit** 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, include your payment with Form PV. Mail Form PV and your payment to the address shown on Form PV. You can get this form by using our [electronic payment interactive voucher](#) on our website.

**Other payment methods** You may also pay by credit card (MasterCard®, American Express®, Visa®, or Discover®), Apple Pay, or PayPal. To pay using one of these methods, go to the department’s website at <https://tap.revenue.wi.gov/pay>. You will be redirected to the department’s third-party processor at the appropriate step. A \$1 transaction fee plus a processing fee of 2.25% 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. For the most up to date information, see the department’s webpage for [Credit Card and Other Payment Options](#).

**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 6.5% of the unpaid amount. For more information concerning payments, go to [www.revenue.wi.gov/Pages/OnlineServices/Pay.aspx](http://www.revenue.wi.gov/Pages/OnlineServices/Pay.aspx). To obtain the Payment Plan Request (Form A-771), go to [revenue.wi.gov/DORForms/a-771.pdf](http://revenue.wi.gov/DORForms/a-771.pdf). To file an installment agreement request electronically, go to [revenue.wi.gov/Pages/HTML/payplan.aspx](http://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 44 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

*Line 44 Underpayment Interest – continued*

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 9.

You owe underpayment interest if one of the following applies:

- Line 43 is at least \$500 and it is more than 10% of the tax shown on your return.
- You did not pay enough estimated tax by any of the due dates. This is true even if you are due a refund.

The “tax shown on your return” is the amount on line 22 minus the amounts on lines 30 through 35.

**Exceptions** You will not owe underpayment interest if your 2023 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 2023 and you were a Wisconsin resident for all of 2023.
2. The amounts on lines 28 and 29 of your 2024 return are at least as much as the tax shown on your 2023 return. Your estimated tax payments for 2024 must have been made on time and for the required amount. This does not apply if you did not file a 2023 return.

The tax shown on your 2023 return is the amount on line 21 minus the amounts on lines 29 through 34.

**Note**

Fill in the exception code in the brackets to the left of line 44 if you are enclosing an application for a waiver, qualify for an exception, or are using the annualized income installment method to compute underpayment interest. See Schedule U, *Underpayment of Estimated Tax by Individuals and Fiduciaries*, and its instructions for further information on the exception codes.

**Example** Farmers and fishers are not subject to underpayment interest if two-thirds of their total gross income (gross income of both spouses if married filing a joint return) is from farming or fishing and they file their return and pay any tax due by March 3, 2025. Qualified farmers and fishers must enter exception code “04” in the brackets to the left of line 44. Failure to fill in the exception code may result in an assessment for underpayment interest.

**Figuring Underpayment Interest**

If the **Exceptions** above do not apply, see **Schedule U** to find out if you owe underpayment interest. If you do, you can use the schedule to figure the amount. In certain situations, you may be able to lower your underpayment interest. For details, see the instructions for Schedule U. Fill in the underpayment interest from Schedule U on line 44. If you are due a refund, subtract the underpayment interest from the overpayment you show on line 40 and adjust lines 41 and 42 if necessary. Include 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, include a corrected Schedule U with Form 1. Fill in the appropriate exception code in the brackets on line 44 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 44. If the amount of underpayment interest is reduced, put a minus sign (–) in front of the amount on line 44.

If line 40 of Form 1 shows an overpayment and you are reducing the amount of underpayment interest, add the amount on line 44 to the amount on line 40 of Form 1. Adjust lines 41 and 42 accordingly.

If line 43 of Form 1 shows an underpayment and you are reducing the amount of underpayment interest, add the amount on line 44 to the amount on line 43 of Form 1. If the sum of lines 43 and 44 is greater than zero, enter the net amount on line 45. If the sum of lines 43 and 44 is less than zero, enter the net amount on line 40 as a positive number and complete lines 41 and 42 accordingly. **Note:** You may still owe interest (line 46) on the amount of tax you underpaid even if the sum of lines 43 and 44 is zero or an overpayment.

**Line 46 Interest**

Interest on the amount you underpaid is 12% per year from the due date of your 2024 return. Figure the interest on the additional tax you owe. Enter the amount of interest on line 46. Do not include this interest in the total on line 43 or 45.

■ **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 2024 tax return with the Department of Revenue, check “Yes” in the “Third Party Designee” area of your return. Also, fill in the designee’s name, phone number, and any five digits the designee chooses as their personal identification number (PIN).

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

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

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

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2025 tax return. This is April 15, 2026, for most people.

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

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

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

2024 Standard Deduction Table

Dependents or persons filing short-period returns or excluding income from U.S. Possessions, see page 15.

If your income (line 7 of Form 1) is –		And you are –				If your income (line 7 of Form 1) is –		And you are –			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
		Your standard deduction is –						Your standard deduction is –			
0	13,000	13,230	24,490	11,630	17,090	42,500	43,000	10,388	21,478	5,758	11,758
13,000	13,500	13,230	24,490	11,592	17,090	43,000	43,500	10,328	21,379	5,659	11,646
13,500	14,000	13,230	24,490	11,494	17,090	43,500	44,000	10,268	21,280	5,560	11,533
14,000	14,500	13,230	24,490	11,395	17,090	44,000	44,500	10,208	21,181	5,461	11,421
14,500	15,000	13,230	24,490	11,296	17,090	44,500	45,000	10,148	21,082	5,362	11,308
15,000	15,500	13,230	24,490	11,197	17,090	45,000	45,500	10,088	20,983	5,263	11,196
15,500	16,000	13,230	24,490	11,098	17,090	45,500	46,000	10,028	20,884	5,165	11,083
16,000	16,500	13,230	24,490	10,999	17,090	46,000	46,500	9,968	20,786	5,066	10,970
16,500	17,000	13,230	24,490	10,900	17,090	46,500	47,000	9,908	20,687	4,967	10,858
17,000	17,500	13,230	24,490	10,801	17,090	47,000	47,500	9,848	20,588	4,868	10,745
17,500	18,000	13,230	24,490	10,702	17,090	47,500	48,000	9,788	20,489	4,769	10,633
18,000	18,500	13,230	24,490	10,604	17,090	48,000	48,500	9,728	20,390	4,670	10,520
18,500	19,000	13,230	24,490	10,505	17,090	48,500	49,000	9,668	20,291	4,571	10,408
19,000	19,500	13,208	24,490	10,406	17,049	49,000	49,500	9,608	20,192	4,472	10,295
19,500	20,000	13,148	24,490	10,307	16,937	49,500	50,000	9,548	20,093	4,373	10,182
20,000	20,500	13,088	24,490	10,208	16,824	50,000	50,500	9,488	19,994	4,275	10,070
20,500	21,000	13,028	24,490	10,109	16,712	50,500	51,000	9,428	19,896	4,176	9,957
21,000	21,500	12,968	24,490	10,010	16,599	51,000	51,500	9,368	19,797	4,077	9,845
21,500	22,000	12,908	24,490	9,911	16,487	51,500	52,000	9,308	19,698	3,978	9,732
22,000	22,500	12,848	24,490	9,812	16,374	52,000	52,500	9,248	19,599	3,879	9,620
22,500	23,000	12,788	24,490	9,714	16,261	52,500	53,000	9,188	19,500	3,780	9,507
23,000	23,500	12,728	24,490	9,615	16,149	53,000	53,500	9,128	19,401	3,681	9,394
23,500	24,000	12,668	24,490	9,516	16,036	53,500	54,000	9,068	19,302	3,582	9,282
24,000	24,500	12,608	24,490	9,417	15,924	54,000	54,500	9,008	19,203	3,483	9,169
24,500	25,000	12,548	24,490	9,318	15,811	54,500	55,000	8,948	19,104	3,385	9,057
25,000	25,500	12,488	24,490	9,219	15,699	55,000	55,500	8,888	19,006	3,286	8,944
25,500	26,000	12,428	24,490	9,120	15,586	55,500	56,000	8,828	18,907	3,187	8,831
26,000	26,500	12,368	24,490	9,021	15,473	56,000	56,500	8,768	18,808	3,088	8,718
26,500	27,000	12,308	24,490	8,922	15,361	56,500	57,000	8,708	18,709	2,989	8,608
27,000	27,500	12,248	24,490	8,824	15,248	57,000	57,500	8,648	18,610	2,890	8,648
27,500	28,000	12,188	24,445	8,725	15,136	57,500	58,000	8,588	18,511	2,791	8,588
28,000	28,500	12,128	24,346	8,626	15,023	58,000	58,500	8,528	18,412	2,692	8,528
28,500	29,000	12,068	24,247	8,527	14,911	58,500	59,000	8,468	18,313	2,593	8,468
29,000	29,500	12,008	24,148	8,428	14,798	59,000	59,500	8,408	18,214	2,495	8,408
29,500	30,000	11,948	24,049	8,329	14,685	59,500	60,000	8,348	18,116	2,396	8,348
30,000	30,500	11,888	23,950	8,230	14,573	60,000	60,500	8,288	18,017	2,297	8,288
30,500	31,000	11,828	23,851	8,131	14,460	60,500	61,000	8,228	17,918	2,198	8,228
31,000	31,500	11,768	23,752	8,032	14,348	61,000	61,500	8,168	17,819	2,099	8,168
31,500	32,000	11,708	23,653	7,933	14,235	61,500	62,000	8,108	17,720	2,000	8,108
32,000	32,500	11,648	23,555	7,835	14,123	62,000	62,500	8,048	17,621	1,901	8,048
32,500	33,000	11,588	23,456	7,736	14,010	62,500	63,000	7,988	17,522	1,802	7,988
33,000	33,500	11,528	23,357	7,637	13,897	63,000	63,500	7,928	17,423	1,703	7,928
33,500	34,000	11,468	23,258	7,538	13,785	63,500	64,000	7,868	17,324	1,605	7,868
34,000	34,500	11,408	23,159	7,439	13,672	64,000	64,500	7,808	17,226	1,506	7,808
34,500	35,000	11,348	23,060	7,340	13,560	64,500	65,000	7,748	17,127	1,407	7,748
35,000	35,500	11,288	22,961	7,241	13,447	65,000	65,500	7,688	17,028	1,308	7,688
35,500	36,000	11,228	22,862	7,142	13,334	65,500	66,000	7,628	16,929	1,209	7,628
36,000	36,500	11,168	22,763	7,043	13,222	66,000	66,500	7,568	16,830	1,110	7,568
36,500	37,000	11,108	22,664	6,945	13,109	66,500	67,000	7,508	16,731	1,011	7,508
37,000	37,500	11,048	22,566	6,846	12,997	67,000	67,500	7,448	16,632	912	7,448
37,500	38,000	10,988	22,467	6,747	12,884	67,500	68,000	7,388	16,533	813	7,388
38,000	38,500	10,928	22,368	6,648	12,772	68,000	68,500	7,328	16,434	715	7,328
38,500	39,000	10,868	22,269	6,549	12,659	68,500	69,000	7,268	16,336	616	7,268
39,000	39,500	10,808	22,170	6,450	12,546	69,000	69,500	7,208	16,237	517	7,208
39,500	40,000	10,748	22,071	6,351	12,434	69,500	70,000	7,148	16,138	418	7,148
40,000	40,500	10,688	21,972	6,252	12,321	70,000	70,500	7,088	16,039	319	7,088
40,500	41,000	10,628	21,873	6,153	12,209	70,500	71,000	7,028	15,940	220	7,028
41,000	41,500	10,568	21,774	6,055	12,096	71,000	71,500	6,968	15,841	121	6,968
41,500	42,000	10,508	21,676	5,956	11,984	71,500	72,000	6,908	15,742	22	6,908
42,000	42,500	10,448	21,577	5,857	11,871	72,000	72,500	6,848	15,643	0	6,848

Continued on next page



## 2024 Standard Deduction Table

(continued from page 35)

If your income (line 7 of Form 1) is –		And you are –				If your income (line 7 of Form 1) is –		And you are –			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
		Your standard deduction is –						Your standard deduction is –			
<b>72,500</b>	<b>73,000</b>	6,788	15,544	0	6,788	<b>102,500</b>	<b>103,000</b>	3,188	9,611	0	3,188
<b>73,000</b>	<b>73,500</b>	6,728	15,446	0	6,728	<b>103,000</b>	<b>103,500</b>	3,128	9,512	0	3,128
<b>73,500</b>	<b>74,000</b>	6,668	15,347	0	6,668	<b>103,500</b>	<b>104,000</b>	3,068	9,413	0	3,068
<b>74,000</b>	<b>74,500</b>	6,608	15,248	0	6,608	<b>104,000</b>	<b>104,500</b>	3,008	9,314	0	3,008
<b>74,500</b>	<b>75,000</b>	6,548	15,149	0	6,548	<b>104,500</b>	<b>105,000</b>	2,948	9,215	0	2,948
<b>75,000</b>	<b>75,500</b>	6,488	15,050	0	6,488	<b>105,000</b>	<b>105,500</b>	2,888	9,117	0	2,888
<b>75,500</b>	<b>76,000</b>	6,428	14,951	0	6,428	<b>105,500</b>	<b>106,000</b>	2,828	9,018	0	2,828
<b>76,000</b>	<b>76,500</b>	6,368	14,852	0	6,368	<b>106,000</b>	<b>106,500</b>	2,768	8,919	0	2,768
<b>76,500</b>	<b>77,000</b>	6,308	14,753	0	6,308	<b>106,500</b>	<b>107,000</b>	2,708	8,820	0	2,708
<b>77,000</b>	<b>77,500</b>	6,248	14,654	0	6,248	<b>107,000</b>	<b>107,500</b>	2,648	8,721	0	2,648
<b>77,500</b>	<b>78,000</b>	6,188	14,556	0	6,188	<b>107,500</b>	<b>108,000</b>	2,588	8,622	0	2,588
<b>78,000</b>	<b>78,500</b>	6,128	14,457	0	6,128	<b>108,000</b>	<b>108,500</b>	2,528	8,523	0	2,528
<b>78,500</b>	<b>79,000</b>	6,068	14,358	0	6,068	<b>108,500</b>	<b>109,000</b>	2,468	8,424	0	2,468
<b>79,000</b>	<b>79,500</b>	6,008	14,259	0	6,008	<b>109,000</b>	<b>109,500</b>	2,408	8,325	0	2,408
<b>79,500</b>	<b>80,000</b>	5,948	14,160	0	5,948	<b>109,500</b>	<b>110,000</b>	2,348	8,227	0	2,348
<b>80,000</b>	<b>80,500</b>	5,888	14,061	0	5,888	<b>110,000</b>	<b>110,500</b>	2,288	8,128	0	2,288
<b>80,500</b>	<b>81,000</b>	5,828	13,962	0	5,828	<b>110,500</b>	<b>111,000</b>	2,228	8,029	0	2,228
<b>81,000</b>	<b>81,500</b>	5,768	13,863	0	5,768	<b>111,000</b>	<b>111,500</b>	2,168	7,930	0	2,168
<b>81,500</b>	<b>82,000</b>	5,708	13,764	0	5,708	<b>111,500</b>	<b>112,000</b>	2,108	7,831	0	2,108
<b>82,000</b>	<b>82,500</b>	5,648	13,666	0	5,648	<b>112,000</b>	<b>112,500</b>	2,048	7,732	0	2,048
<b>82,500</b>	<b>83,000</b>	5,588	13,567	0	5,588	<b>112,500</b>	<b>113,000</b>	1,988	7,633	0	1,988
<b>83,000</b>	<b>83,500</b>	5,528	13,468	0	5,528	<b>113,000</b>	<b>113,500</b>	1,928	7,534	0	1,928
<b>83,500</b>	<b>84,000</b>	5,468	13,369	0	5,468	<b>113,500</b>	<b>114,000</b>	1,868	7,435	0	1,868
<b>84,000</b>	<b>84,500</b>	5,408	13,270	0	5,408	<b>114,000</b>	<b>114,500</b>	1,808	7,337	0	1,808
<b>84,500</b>	<b>85,000</b>	5,348	13,171	0	5,348	<b>114,500</b>	<b>115,000</b>	1,748	7,238	0	1,748
<b>85,000</b>	<b>85,500</b>	5,288	13,072	0	5,288	<b>115,000</b>	<b>115,500</b>	1,688	7,139	0	1,688
<b>85,500</b>	<b>86,000</b>	5,228	12,973	0	5,228	<b>115,500</b>	<b>116,000</b>	1,628	7,040	0	1,628
<b>86,000</b>	<b>86,500</b>	5,168	12,874	0	5,168	<b>116,000</b>	<b>116,500</b>	1,568	6,941	0	1,568
<b>86,500</b>	<b>87,000</b>	5,108	12,775	0	5,108	<b>116,500</b>	<b>117,000</b>	1,508	6,842	0	1,508
<b>87,000</b>	<b>87,500</b>	5,048	12,677	0	5,048	<b>117,000</b>	<b>117,500</b>	1,448	6,743	0	1,448
<b>87,500</b>	<b>88,000</b>	4,988	12,578	0	4,988	<b>117,500</b>	<b>118,000</b>	1,388	6,644	0	1,388
<b>88,000</b>	<b>88,500</b>	4,928	12,479	0	4,928	<b>118,000</b>	<b>118,500</b>	1,328	6,545	0	1,328
<b>88,500</b>	<b>89,000</b>	4,868	12,380	0	4,868	<b>118,500</b>	<b>119,000</b>	1,268	6,447	0	1,268
<b>89,000</b>	<b>89,500</b>	4,808	12,281	0	4,808	<b>119,000</b>	<b>119,500</b>	1,208	6,348	0	1,208
<b>89,500</b>	<b>90,000</b>	4,748	12,182	0	4,748	<b>119,500</b>	<b>120,000</b>	1,148	6,249	0	1,148
<b>90,000</b>	<b>90,500</b>	4,688	12,083	0	4,688	<b>120,000</b>	<b>120,500</b>	1,088	6,150	0	1,088
<b>90,500</b>	<b>91,000</b>	4,628	11,984	0	4,628	<b>120,500</b>	<b>121,000</b>	1,028	6,051	0	1,028
<b>91,000</b>	<b>91,500</b>	4,568	11,885	0	4,568	<b>121,000</b>	<b>121,500</b>	968	5,952	0	968
<b>91,500</b>	<b>92,000</b>	4,508	11,787	0	4,508	<b>121,500</b>	<b>122,000</b>	908	5,853	0	908
<b>92,000</b>	<b>92,500</b>	4,448	11,688	0	4,448	<b>122,000</b>	<b>122,500</b>	848	5,754	0	848
<b>92,500</b>	<b>93,000</b>	4,388	11,589	0	4,388	<b>122,500</b>	<b>123,000</b>	788	5,655	0	788
<b>93,000</b>	<b>93,500</b>	4,328	11,490	0	4,328	<b>123,000</b>	<b>123,500</b>	728	5,557	0	728
<b>93,500</b>	<b>94,000</b>	4,268	11,391	0	4,268	<b>123,500</b>	<b>124,000</b>	668	5,458	0	668
<b>94,000</b>	<b>94,500</b>	4,208	11,292	0	4,208	<b>124,000</b>	<b>124,500</b>	608	5,359	0	608
<b>94,500</b>	<b>95,000</b>	4,148	11,193	0	4,148	<b>124,500</b>	<b>125,000</b>	548	5,260	0	548
<b>95,000</b>	<b>95,500</b>	4,088	11,094	0	4,088	<b>125,000</b>	<b>125,500</b>	488	5,161	0	488
<b>95,500</b>	<b>96,000</b>	4,028	10,995	0	4,028	<b>125,500</b>	<b>126,000</b>	428	5,062	0	428
<b>96,000</b>	<b>96,500</b>	3,968	10,897	0	3,968	<b>126,000</b>	<b>126,500</b>	368	4,963	0	368
<b>96,500</b>	<b>97,000</b>	3,908	10,798	0	3,908	<b>126,500</b>	<b>127,000</b>	308	4,864	0	308
<b>97,000</b>	<b>97,500</b>	3,848	10,699	0	3,848	<b>127,000</b>	<b>127,500</b>	248	4,765	0	248
<b>97,500</b>	<b>98,000</b>	3,788	10,600	0	3,788	<b>127,500</b>	<b>128,000</b>	188	4,667	0	188
<b>98,000</b>	<b>98,500</b>	3,728	10,501	0	3,728	<b>128,000</b>	<b>128,500</b>	128	4,568	0	128
<b>98,500</b>	<b>99,000</b>	3,668	10,402	0	3,668	<b>128,500</b>	<b>129,000</b>	68	4,469	0	68
<b>99,000</b>	<b>99,500</b>	3,608	10,303	0	3,608	<b>129,000</b>	<b>129,500</b>	8	4,370	0	8
<b>99,500</b>	<b>100,000</b>	3,548	10,204	0	3,548	<b>129,500</b>	<b>130,000</b>	0	4,271	0	0
<b>100,000</b>	<b>100,500</b>	3,488	10,105	0	3,488	<b>130,000</b>	<b>130,500</b>	0	4,172	0	0
<b>100,500</b>	<b>101,000</b>	3,428	10,007	0	3,428	<b>130,500</b>	<b>131,000</b>	0	4,073	0	0
<b>101,000</b>	<b>101,500</b>	3,368	9,908	0	3,368	<b>131,000</b>	<b>131,500</b>	0	3,974	0	0
<b>101,500</b>	<b>102,000</b>	3,308	9,809	0	3,308	<b>131,500</b>	<b>132,000</b>	0	3,875	0	0
<b>102,000</b>	<b>102,500</b>	3,248	9,710	0	3,248	<b>132,000</b>	<b>132,500</b>	0	3,777	0	0

Continued on next page

## 2024 Standard Deduction Table

(continued from page 36)

If your income (line 7 of Form 1) is –		And you are –				If your income (line 7 of Form 1) is –		And you are –			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
		Your standard deduction is –						Your standard deduction is –			
132,500	133,000	0	3,678	0	0						
133,000	133,500	0	3,579	0	0						
133,500	134,000	0	3,480	0	0						
134,000	134,500	0	3,381	0	0						
134,500	135,000	0	3,282	0	0						
135,000	135,500	0	3,183	0	0						
135,500	136,000	0	3,084	0	0						
136,000	136,500	0	2,985	0	0						
136,500	137,000	0	2,886	0	0						
137,000	137,500	0	2,788	0	0						
137,500	138,000	0	2,689	0	0						
138,000	138,500	0	2,590	0	0						
138,500	139,000	0	2,491	0	0						
139,000	139,500	0	2,392	0	0						
139,500	140,000	0	2,293	0	0						
140,000	140,500	0	2,194	0	0						
140,500	141,000	0	2,095	0	0						
141,000	141,500	0	1,996	0	0						
141,500	142,000	0	1,898	0	0						
142,000	142,500	0	1,799	0	0						
142,500	143,000	0	1,700	0	0						
143,000	143,500	0	1,601	0	0						
143,500	144,000	0	1,502	0	0						
144,000	144,500	0	1,403	0	0						
144,500	145,000	0	1,304	0	0						
145,000	145,500	0	1,205	0	0						
145,500	146,000	0	1,106	0	0						
146,000	146,500	0	1,008	0	0						
146,500	147,000	0	909	0	0						
147,000	147,500	0	810	0	0						
147,500	148,000	0	711	0	0						
148,000	148,500	0	612	0	0						
148,500	149,000	0	513	0	0						
149,000	149,500	0	414	0	0						
149,500	150,000	0	315	0	0						
150,000	150,500	0	216	0	0						
150,500	151,000	0	118	0	0						
151,000	151,344	0	34	0	0						
151,344	or over	0	0	0	0						

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 44.

**Example** The Smiths are filing a joint return. Their taxable income on line 11 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 \$1,089. This is the tax amount they must write on line 12 of their return.



At least		But less than	Single or Head of a household	Married filing jointly	Married filing separately
			<b>Your tax is –</b>		
28,500	28,600		1,127	1,084	1,255
28,600	28,700		1,132	1,089	1,261
28,700	28,800		1,137	1,093	1,266
28,800	28,900		1,142	1,098	1,271
28,900	29,000		1,148	1,102	1,277

If line 11 (Taxable income) is –		And you are –			If line 11 (Taxable income) is –		And you are –			If line 11 (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
		<b>Your tax is –</b>					<b>Your tax is –</b>					<b>Your tax is –</b>		
					<b>3,000</b>					<b>7,000</b>				
					3,000	3,100	107	107	107	7,000	7,100	247	247	247
					3,100	3,200	110	110	110	7,100	7,200	250	250	250
					3,200	3,300	114	114	114	7,200	7,300	254	254	254
					3,300	3,400	117	117	117	7,300	7,400	257	257	257
					3,400	3,500	121	121	121	7,400	7,500	261	261	261
					3,500	3,600	124	124	124	7,500	7,600	264	264	264
					3,600	3,700	128	128	128	7,600	7,700	268	268	268
					3,700	3,800	131	131	131	7,700	7,800	271	271	271
					3,800	3,900	135	135	135	7,800	7,900	275	275	275
					3,900	4,000	138	138	138	7,900	8,000	278	278	278
					<b>4,000</b>						<b>8,000</b>			
					4,000	4,100	142	142	142	8,000	8,100	282	282	282
					4,100	4,200	145	145	145	8,100	8,200	285	285	285
					4,200	4,300	149	149	149	8,200	8,300	289	289	289
					4,300	4,400	152	152	152	8,300	8,400	292	292	292
					4,400	4,500	156	156	156	8,400	8,500	296	296	296
					4,500	4,600	159	159	159	8,500	8,600	299	299	299
					4,600	4,700	163	163	163	8,600	8,700	303	303	303
					4,700	4,800	166	166	166	8,700	8,800	306	306	306
					4,800	4,900	170	170	170	8,800	8,900	310	310	310
					4,900	5,000	173	173	173	8,900	9,000	313	313	313
					<b>5,000</b>						<b>9,000</b>			
					5,000	5,100	177	177	177	9,000	9,100	317	317	317
					5,100	5,200	180	180	180	9,100	9,200	320	320	320
					5,200	5,300	184	184	184	9,200	9,300	324	324	324
					5,300	5,400	187	187	187	9,300	9,400	327	327	327
					5,400	5,500	191	191	191	9,400	9,500	331	331	331
					5,500	5,600	194	194	194	9,500	9,600	334	334	334
					5,600	5,700	198	198	198	9,600	9,700	338	338	339
					5,700	5,800	201	201	201	9,700	9,800	341	341	343
					5,800	5,900	205	205	205	9,800	9,900	345	345	347
					5,900	6,000	208	208	208	9,900	10,000	348	348	352
					<b>6,000</b>						<b>10,000</b>			
					6,000	6,100	212	212	212	10,000	10,100	352	352	356
					6,100	6,200	215	215	215	10,100	10,200	355	355	361
					6,200	6,300	219	219	219	10,200	10,300	359	359	365
					6,300	6,400	222	222	222	10,300	10,400	362	362	369
					6,400	6,500	226	226	226	10,400	10,500	366	366	374
					6,500	6,600	229	229	229	10,500	10,600	369	369	378
					6,600	6,700	233	233	233	10,600	10,700	373	373	383
					6,700	6,800	236	236	236	10,700	10,800	376	376	387
					6,800	6,900	240	240	240	10,800	10,900	380	380	391
					6,900	7,000	243	243	243	10,900	11,000	383	383	396

Continued on next page

If line 11 (Taxable income) is –		And you are –			If line 11 (Taxable income) is –		And you are –			If line 11 (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
<b>11,000</b>					<b>17,000</b>					<b>23,000</b>				
11,000	11,100	387	387	400	17,000	17,100	621	597	664	23,000	23,100	885	842	964
11,100	11,200	390	390	405	17,100	17,200	626	600	669	23,100	23,200	890	847	969
11,200	11,300	394	394	409	17,200	17,300	630	604	673	23,200	23,300	894	851	974
11,300	11,400	397	397	413	17,300	17,400	635	607	677	23,300	23,400	899	856	980
11,400	11,500	401	401	418	17,400	17,500	639	611	682	23,400	23,500	903	860	985
11,500	11,600	404	404	422	17,500	17,600	643	614	686	23,500	23,600	907	864	990
11,600	11,700	408	408	427	17,600	17,700	648	618	691	23,600	23,700	912	869	996
11,700	11,800	411	411	431	17,700	17,800	652	621	695	23,700	23,800	916	873	1,001
11,800	11,900	415	415	435	17,800	17,900	657	625	699	23,800	23,900	921	878	1,006
11,900	12,000	418	418	440	17,900	18,000	661	628	704	23,900	24,000	925	882	1,012
<b>12,000</b>					<b>18,000</b>					<b>24,000</b>				
12,000	12,100	422	422	444	18,000	18,100	665	632	708	24,000	24,100	929	886	1,017
12,100	12,200	425	425	449	18,100	18,200	670	635	713	24,100	24,200	934	891	1,022
12,200	12,300	429	429	453	18,200	18,300	674	639	717	24,200	24,300	938	895	1,027
12,300	12,400	432	432	457	18,300	18,400	679	642	721	24,300	24,400	943	900	1,033
12,400	12,500	436	436	462	18,400	18,500	683	646	726	24,400	24,500	947	904	1,038
12,500	12,600	439	439	466	18,500	18,600	687	649	730	24,500	24,600	951	908	1,043
12,600	12,700	443	443	471	18,600	18,700	692	653	735	24,600	24,700	956	913	1,049
12,700	12,800	446	446	475	18,700	18,800	696	656	739	24,700	24,800	960	917	1,054
12,800	12,900	450	450	479	18,800	18,900	701	660	743	24,800	24,900	965	922	1,059
12,900	13,000	453	453	484	18,900	19,000	705	663	748	24,900	25,000	969	926	1,065
<b>13,000</b>					<b>19,000</b>					<b>25,000</b>				
13,000	13,100	457	457	488	19,000	19,100	709	667	752	25,000	25,100	973	930	1,070
13,100	13,200	460	460	493	19,100	19,200	714	671	757	25,100	25,200	978	935	1,075
13,200	13,300	464	464	497	19,200	19,300	718	675	762	25,200	25,300	982	939	1,080
13,300	13,400	467	467	501	19,300	19,400	723	680	768	25,300	25,400	987	944	1,086
13,400	13,500	471	471	506	19,400	19,500	727	684	773	25,400	25,500	991	948	1,091
13,500	13,600	474	474	510	19,500	19,600	731	688	778	25,500	25,600	995	952	1,096
13,600	13,700	478	478	515	19,600	19,700	736	693	784	25,600	25,700	1,000	957	1,102
13,700	13,800	481	481	519	19,700	19,800	740	697	789	25,700	25,800	1,004	961	1,107
13,800	13,900	485	485	523	19,800	19,900	745	702	794	25,800	25,900	1,009	966	1,112
13,900	14,000	488	488	528	19,900	20,000	749	706	800	25,900	26,000	1,013	970	1,118
<b>14,000</b>					<b>20,000</b>					<b>26,000</b>				
14,000	14,100	492	492	532	20,000	20,100	753	710	805	26,000	26,100	1,017	974	1,123
14,100	14,200	495	495	537	20,100	20,200	758	715	810	26,100	26,200	1,022	979	1,128
14,200	14,300	499	499	541	20,200	20,300	762	719	815	26,200	26,300	1,026	983	1,133
14,300	14,400	503	502	545	20,300	20,400	767	724	821	26,300	26,400	1,031	988	1,139
14,400	14,500	507	506	550	20,400	20,500	771	728	826	26,400	26,500	1,035	992	1,144
14,500	14,600	511	509	554	20,500	20,600	775	732	831	26,500	26,600	1,039	996	1,149
14,600	14,700	516	513	559	20,600	20,700	780	737	837	26,600	26,700	1,044	1,001	1,155
14,700	14,800	520	516	563	20,700	20,800	784	741	842	26,700	26,800	1,048	1,005	1,160
14,800	14,900	525	520	567	20,800	20,900	789	746	847	26,800	26,900	1,053	1,010	1,165
14,900	15,000	529	523	572	20,900	21,000	793	750	853	26,900	27,000	1,057	1,014	1,171
<b>15,000</b>					<b>21,000</b>					<b>27,000</b>				
15,000	15,100	533	527	576	21,000	21,100	797	754	858	27,000	27,100	1,061	1,018	1,176
15,100	15,200	538	530	581	21,100	21,200	802	759	863	27,100	27,200	1,066	1,023	1,181
15,200	15,300	542	534	585	21,200	21,300	806	763	868	27,200	27,300	1,070	1,027	1,186
15,300	15,400	547	537	589	21,300	21,400	811	768	874	27,300	27,400	1,075	1,032	1,192
15,400	15,500	551	541	594	21,400	21,500	815	772	879	27,400	27,500	1,079	1,036	1,197
15,500	15,600	555	544	598	21,500	21,600	819	776	884	27,500	27,600	1,083	1,040	1,202
15,600	15,700	560	548	603	21,600	21,700	824	781	890	27,600	27,700	1,088	1,045	1,208
15,700	15,800	564	551	607	21,700	21,800	828	785	895	27,700	27,800	1,092	1,049	1,213
15,800	15,900	569	555	611	21,800	21,900	833	790	900	27,800	27,900	1,097	1,054	1,218
15,900	16,000	573	558	616	21,900	22,000	837	794	906	27,900	28,000	1,101	1,058	1,224
<b>16,000</b>					<b>22,000</b>					<b>28,000</b>				
16,000	16,100	577	562	620	22,000	22,100	841	798	911	28,000	28,100	1,105	1,062	1,229
16,100	16,200	582	565	625	22,100	22,200	846	803	916	28,100	28,200	1,110	1,067	1,234
16,200	16,300	586	569	629	22,200	22,300	850	807	921	28,200	28,300	1,114	1,071	1,239
16,300	16,400	591	572	633	22,300	22,400	855	812	927	28,300	28,400	1,119	1,076	1,245
16,400	16,500	595	576	638	22,400	22,500	859	816	932	28,400	28,500	1,123	1,080	1,250
16,500	16,600	599	579	642	22,500	22,600	863	820	937	28,500	28,600	1,127	1,084	1,255
16,600	16,700	604	583	647	22,600	22,700	868	825	943	28,600	28,700	1,132	1,089	1,261
16,700	16,800	608	586	651	22,700	22,800	872	829	948	28,700	28,800	1,137	1,093	1,266
16,800	16,900	613	590	655	22,800	22,900	877	834	953	28,800	28,900	1,142	1,098	1,271
16,900	17,000	617	593	660	22,900	23,000	881	838	959	28,900	29,000	1,148	1,102	1,277

If line 11 (Taxable income) is –		And you are –			If line 11 (Taxable income) is –		And you are –			If line 11 (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
<b>29,000</b>					<b>35,000</b>					<b>41,000</b>				
29,000	29,100	1,153	1,106	1,282	35,000	35,100	1,471	1,370	1,600	41,000	41,100	1,789	1,660	1,918
29,100	29,200	1,158	1,111	1,287	35,100	35,200	1,476	1,375	1,605	41,100	41,200	1,794	1,665	1,923
29,200	29,300	1,164	1,115	1,292	35,200	35,300	1,482	1,379	1,610	41,200	41,300	1,800	1,671	1,928
29,300	29,400	1,169	1,120	1,298	35,300	35,400	1,487	1,384	1,616	41,300	41,400	1,805	1,676	1,934
29,400	29,500	1,174	1,124	1,303	35,400	35,500	1,492	1,388	1,621	41,400	41,500	1,810	1,681	1,939
29,500	29,600	1,180	1,128	1,308	35,500	35,600	1,498	1,392	1,626	41,500	41,600	1,816	1,687	1,944
29,600	29,700	1,185	1,133	1,314	35,600	35,700	1,503	1,397	1,632	41,600	41,700	1,821	1,692	1,950
29,700	29,800	1,190	1,137	1,319	35,700	35,800	1,508	1,401	1,637	41,700	41,800	1,826	1,697	1,955
29,800	29,900	1,195	1,142	1,324	35,800	35,900	1,513	1,406	1,642	41,800	41,900	1,831	1,703	1,960
29,900	30,000	1,201	1,146	1,330	35,900	36,000	1,519	1,410	1,648	41,900	42,000	1,837	1,708	1,966
<b>30,000</b>					<b>36,000</b>					<b>42,000</b>				
30,000	30,100	1,206	1,150	1,335	36,000	36,100	1,524	1,414	1,653	42,000	42,100	1,842	1,713	1,971
30,100	30,200	1,211	1,155	1,340	36,100	36,200	1,529	1,419	1,658	42,100	42,200	1,847	1,718	1,976
30,200	30,300	1,217	1,159	1,345	36,200	36,300	1,535	1,423	1,663	42,200	42,300	1,853	1,724	1,981
30,300	30,400	1,222	1,164	1,351	36,300	36,400	1,540	1,428	1,669	42,300	42,400	1,858	1,729	1,987
30,400	30,500	1,227	1,168	1,356	36,400	36,500	1,545	1,432	1,674	42,400	42,500	1,863	1,734	1,992
30,500	30,600	1,233	1,172	1,361	36,500	36,600	1,551	1,436	1,679	42,500	42,600	1,869	1,740	1,997
30,600	30,700	1,238	1,177	1,367	36,600	36,700	1,556	1,441	1,685	42,600	42,700	1,874	1,745	2,003
30,700	30,800	1,243	1,181	1,372	36,700	36,800	1,561	1,445	1,690	42,700	42,800	1,879	1,750	2,008
30,800	30,900	1,248	1,186	1,377	36,800	36,900	1,566	1,450	1,695	42,800	42,900	1,884	1,756	2,013
30,900	31,000	1,254	1,190	1,383	36,900	37,000	1,572	1,454	1,701	42,900	43,000	1,890	1,761	2,019
<b>31,000</b>					<b>37,000</b>					<b>43,000</b>				
31,000	31,100	1,259	1,194	1,388	37,000	37,100	1,577	1,458	1,706	43,000	43,100	1,895	1,766	2,024
31,100	31,200	1,264	1,199	1,393	37,100	37,200	1,582	1,463	1,711	43,100	43,200	1,900	1,771	2,029
31,200	31,300	1,270	1,203	1,398	37,200	37,300	1,588	1,467	1,716	43,200	43,300	1,906	1,777	2,034
31,300	31,400	1,275	1,208	1,404	37,300	37,400	1,593	1,472	1,722	43,300	43,400	1,911	1,782	2,040
31,400	31,500	1,280	1,212	1,409	37,400	37,500	1,598	1,476	1,727	43,400	43,500	1,916	1,787	2,045
31,500	31,600	1,286	1,216	1,414	37,500	37,600	1,604	1,480	1,732	43,500	43,600	1,922	1,793	2,050
31,600	31,700	1,291	1,221	1,420	37,600	37,700	1,609	1,485	1,738	43,600	43,700	1,927	1,798	2,056
31,700	31,800	1,296	1,225	1,425	37,700	37,800	1,614	1,489	1,743	43,700	43,800	1,932	1,803	2,061
31,800	31,900	1,301	1,230	1,430	37,800	37,900	1,619	1,494	1,748	43,800	43,900	1,937	1,809	2,066
31,900	32,000	1,307	1,234	1,436	37,900	38,000	1,625	1,498	1,754	43,900	44,000	1,943	1,814	2,072
<b>32,000</b>					<b>38,000</b>					<b>44,000</b>				
32,000	32,100	1,312	1,238	1,441	38,000	38,100	1,630	1,502	1,759	44,000	44,100	1,948	1,819	2,077
32,100	32,200	1,317	1,243	1,446	38,100	38,200	1,635	1,507	1,764	44,100	44,200	1,953	1,824	2,082
32,200	32,300	1,323	1,247	1,451	38,200	38,300	1,641	1,512	1,769	44,200	44,300	1,959	1,830	2,087
32,300	32,400	1,328	1,252	1,457	38,300	38,400	1,646	1,517	1,775	44,300	44,400	1,964	1,835	2,093
32,400	32,500	1,333	1,256	1,462	38,400	38,500	1,651	1,522	1,780	44,400	44,500	1,969	1,840	2,098
32,500	32,600	1,339	1,260	1,467	38,500	38,600	1,657	1,528	1,785	44,500	44,600	1,975	1,846	2,103
32,600	32,700	1,344	1,265	1,473	38,600	38,700	1,662	1,533	1,791	44,600	44,700	1,980	1,851	2,109
32,700	32,800	1,349	1,269	1,478	38,700	38,800	1,667	1,538	1,796	44,700	44,800	1,985	1,856	2,114
32,800	32,900	1,354	1,274	1,483	38,800	38,900	1,672	1,544	1,801	44,800	44,900	1,990	1,862	2,119
32,900	33,000	1,360	1,278	1,489	38,900	39,000	1,678	1,549	1,807	44,900	45,000	1,996	1,867	2,125
<b>33,000</b>					<b>39,000</b>					<b>45,000</b>				
33,000	33,100	1,365	1,282	1,494	39,000	39,100	1,683	1,554	1,812	45,000	45,100	2,001	1,872	2,130
33,100	33,200	1,370	1,287	1,499	39,100	39,200	1,688	1,559	1,817	45,100	45,200	2,006	1,877	2,135
33,200	33,300	1,376	1,291	1,504	39,200	39,300	1,694	1,565	1,822	45,200	45,300	2,012	1,883	2,140
33,300	33,400	1,381	1,296	1,510	39,300	39,400	1,699	1,570	1,828	45,300	45,400	2,017	1,888	2,146
33,400	33,500	1,386	1,300	1,515	39,400	39,500	1,704	1,575	1,833	45,400	45,500	2,022	1,893	2,151
33,500	33,600	1,392	1,304	1,520	39,500	39,600	1,710	1,581	1,838	45,500	45,600	2,028	1,899	2,156
33,600	33,700	1,397	1,309	1,526	39,600	39,700	1,715	1,586	1,844	45,600	45,700	2,033	1,904	2,162
33,700	33,800	1,402	1,313	1,531	39,700	39,800	1,720	1,591	1,849	45,700	45,800	2,038	1,909	2,167
33,800	33,900	1,407	1,318	1,536	39,800	39,900	1,725	1,597	1,854	45,800	45,900	2,043	1,915	2,172
33,900	34,000	1,413	1,322	1,542	39,900	40,000	1,731	1,602	1,860	45,900	46,000	2,049	1,920	2,178
<b>34,000</b>					<b>40,000</b>					<b>46,000</b>				
34,000	34,100	1,418	1,326	1,547	40,000	40,100	1,736	1,607	1,865	46,000	46,100	2,054	1,925	2,183
34,100	34,200	1,423	1,331	1,552	40,100	40,200	1,741	1,612	1,870	46,100	46,200	2,059	1,930	2,188
34,200	34,300	1,429	1,335	1,557	40,200	40,300	1,747	1,618	1,875	46,200	46,300	2,065	1,936	2,193
34,300	34,400	1,434	1,340	1,563	40,300	40,400	1,752	1,623	1,881	46,300	46,400	2,070	1,941	2,199
34,400	34,500	1,439	1,344	1,568	40,400	40,500	1,757	1,628	1,886	46,400	46,500	2,075	1,946	2,204
34,500	34,600	1,445	1,348	1,573	40,500	40,600	1,763	1,634	1,891	46,500	46,600	2,081	1,952	2,209
34,600	34,700	1,450	1,353	1,579	40,600	40,700	1,768	1,639	1,897	46,600	46,700	2,086	1,957	2,215
34,700	34,800	1,455	1,357	1,584	40,700	40,800	1,773	1,644	1,902	46,700	46,800	2,091	1,962	2,220
34,800	34,900	1,460	1,362	1,589	40,800	40,900	1,778	1,650	1,907	46,800	46,900	2,096	1,968	2,225
34,900	35,000	1,466	1,366	1,595	40,900	41,000	1,784	1,655	1,913	46,900	47,000	2,102	1,973	2,231

If line 11 (Taxable income) is –		And you are –			If line 11 (Taxable income) is –		And you are –			If line 11 (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
<b>47,000</b>					<b>53,000</b>					<b>59,000</b>				
47,000	47,100	2,107	1,978	2,236	53,000	53,100	2,425	2,296	2,554	59,000	59,100	2,743	2,614	2,872
47,100	47,200	2,112	1,983	2,241	53,100	53,200	2,430	2,301	2,559	59,100	59,200	2,748	2,619	2,877
47,200	47,300	2,118	1,989	2,246	53,200	53,300	2,436	2,307	2,564	59,200	59,300	2,754	2,625	2,882
47,300	47,400	2,123	1,994	2,252	53,300	53,400	2,441	2,312	2,570	59,300	59,400	2,759	2,630	2,888
47,400	47,500	2,128	1,999	2,257	53,400	53,500	2,446	2,317	2,575	59,400	59,500	2,764	2,635	2,893
47,500	47,600	2,134	2,005	2,262	53,500	53,600	2,452	2,323	2,580	59,500	59,600	2,770	2,641	2,898
47,600	47,700	2,139	2,010	2,268	53,600	53,700	2,457	2,328	2,586	59,600	59,700	2,775	2,646	2,904
47,700	47,800	2,144	2,015	2,273	53,700	53,800	2,462	2,333	2,591	59,700	59,800	2,780	2,651	2,909
47,800	47,900	2,149	2,021	2,278	53,800	53,900	2,467	2,339	2,596	59,800	59,900	2,785	2,657	2,914
47,900	48,000	2,155	2,026	2,284	53,900	54,000	2,473	2,344	2,602	59,900	60,000	2,791	2,662	2,920
<b>48,000</b>					<b>54,000</b>					<b>60,000</b>				
48,000	48,100	2,160	2,031	2,289	54,000	54,100	2,478	2,349	2,607	60,000	60,100	2,796	2,667	2,925
48,100	48,200	2,165	2,036	2,294	54,100	54,200	2,483	2,354	2,612	60,100	60,200	2,801	2,672	2,930
48,200	48,300	2,171	2,042	2,299	54,200	54,300	2,489	2,360	2,617	60,200	60,300	2,807	2,678	2,935
48,300	48,400	2,176	2,047	2,305	54,300	54,400	2,494	2,365	2,623	60,300	60,400	2,812	2,683	2,941
48,400	48,500	2,181	2,052	2,310	54,400	54,500	2,499	2,370	2,628	60,400	60,500	2,817	2,688	2,946
48,500	48,600	2,187	2,058	2,315	54,500	54,600	2,505	2,376	2,633	60,500	60,600	2,823	2,694	2,951
48,600	48,700	2,192	2,063	2,321	54,600	54,700	2,510	2,381	2,639	60,600	60,700	2,828	2,699	2,957
48,700	48,800	2,197	2,068	2,326	54,700	54,800	2,515	2,386	2,644	60,700	60,800	2,833	2,704	2,962
48,800	48,900	2,202	2,074	2,331	54,800	54,900	2,520	2,392	2,649	60,800	60,900	2,838	2,710	2,967
48,900	49,000	2,208	2,079	2,337	54,900	55,000	2,526	2,397	2,655	60,900	61,000	2,844	2,715	2,973
<b>49,000</b>					<b>55,000</b>					<b>61,000</b>				
49,000	49,100	2,213	2,084	2,342	55,000	55,100	2,531	2,402	2,660	61,000	61,100	2,849	2,720	2,978
49,100	49,200	2,218	2,089	2,347	55,100	55,200	2,536	2,407	2,665	61,100	61,200	2,854	2,725	2,983
49,200	49,300	2,224	2,095	2,352	55,200	55,300	2,542	2,413	2,670	61,200	61,300	2,860	2,731	2,988
49,300	49,400	2,229	2,100	2,358	55,300	55,400	2,547	2,418	2,676	61,300	61,400	2,865	2,736	2,994
49,400	49,500	2,234	2,105	2,363	55,400	55,500	2,552	2,423	2,681	61,400	61,500	2,870	2,741	2,999
49,500	49,600	2,240	2,111	2,368	55,500	55,600	2,558	2,429	2,686	61,500	61,600	2,876	2,747	3,004
49,600	49,700	2,245	2,116	2,374	55,600	55,700	2,563	2,434	2,692	61,600	61,700	2,881	2,752	3,010
49,700	49,800	2,250	2,121	2,379	55,700	55,800	2,568	2,439	2,697	61,700	61,800	2,886	2,757	3,015
49,800	49,900	2,255	2,127	2,384	55,800	55,900	2,573	2,445	2,702	61,800	61,900	2,891	2,763	3,020
49,900	50,000	2,261	2,132	2,390	55,900	56,000	2,579	2,450	2,708	61,900	62,000	2,897	2,768	3,026
<b>50,000</b>					<b>56,000</b>					<b>62,000</b>				
50,000	50,100	2,266	2,137	2,395	56,000	56,100	2,584	2,455	2,713	62,000	62,100	2,902	2,773	3,031
50,100	50,200	2,271	2,142	2,400	56,100	56,200	2,589	2,460	2,718	62,100	62,200	2,907	2,778	3,036
50,200	50,300	2,277	2,148	2,405	56,200	56,300	2,595	2,466	2,723	62,200	62,300	2,913	2,784	3,041
50,300	50,400	2,282	2,153	2,411	56,300	56,400	2,600	2,471	2,729	62,300	62,400	2,918	2,789	3,047
50,400	50,500	2,287	2,158	2,416	56,400	56,500	2,605	2,476	2,734	62,400	62,500	2,923	2,794	3,052
50,500	50,600	2,293	2,164	2,421	56,500	56,600	2,611	2,482	2,739	62,500	62,600	2,929	2,800	3,057
50,600	50,700	2,298	2,169	2,427	56,600	56,700	2,616	2,487	2,745	62,600	62,700	2,934	2,805	3,063
50,700	50,800	2,303	2,174	2,432	56,700	56,800	2,621	2,492	2,750	62,700	62,800	2,939	2,810	3,068
50,800	50,900	2,308	2,180	2,437	56,800	56,900	2,626	2,498	2,755	62,800	62,900	2,944	2,816	3,073
50,900	51,000	2,314	2,185	2,443	56,900	57,000	2,632	2,503	2,761	62,900	63,000	2,950	2,821	3,079
<b>51,000</b>					<b>57,000</b>					<b>63,000</b>				
51,000	51,100	2,319	2,190	2,448	57,000	57,100	2,637	2,508	2,766	63,000	63,100	2,955	2,826	3,084
51,100	51,200	2,324	2,195	2,453	57,100	57,200	2,642	2,513	2,771	63,100	63,200	2,960	2,831	3,089
51,200	51,300	2,330	2,201	2,458	57,200	57,300	2,648	2,519	2,776	63,200	63,300	2,966	2,837	3,094
51,300	51,400	2,335	2,206	2,464	57,300	57,400	2,653	2,524	2,782	63,300	63,400	2,971	2,842	3,100
51,400	51,500	2,340	2,211	2,469	57,400	57,500	2,658	2,529	2,787	63,400	63,500	2,976	2,847	3,105
51,500	51,600	2,346	2,217	2,474	57,500	57,600	2,664	2,535	2,792	63,500	63,600	2,982	2,853	3,110
51,600	51,700	2,351	2,222	2,480	57,600	57,700	2,669	2,540	2,798	63,600	63,700	2,987	2,858	3,116
51,700	51,800	2,356	2,227	2,485	57,700	57,800	2,674	2,545	2,803	63,700	63,800	2,992	2,863	3,121
51,800	51,900	2,361	2,233	2,490	57,800	57,900	2,679	2,551	2,808	63,800	63,900	2,997	2,869	3,126
51,900	52,000	2,367	2,238	2,496	57,900	58,000	2,685	2,556	2,814	63,900	64,000	3,003	2,874	3,132
<b>52,000</b>					<b>58,000</b>					<b>64,000</b>				
52,000	52,100	2,372	2,243	2,501	58,000	58,100	2,690	2,561	2,819	64,000	64,100	3,008	2,879	3,137
52,100	52,200	2,377	2,248	2,506	58,100	58,200	2,695	2,566	2,824	64,100	64,200	3,013	2,884	3,142
52,200	52,300	2,383	2,254	2,511	58,200	58,300	2,701	2,572	2,829	64,200	64,300	3,019	2,890	3,147
52,300	52,400	2,388	2,259	2,517	58,300	58,400	2,706	2,577	2,835	64,300	64,400	3,024	2,895	3,153
52,400	52,500	2,393	2,264	2,522	58,400	58,500	2,711	2,582	2,840	64,400	64,500	3,029	2,900	3,158
52,500	52,600	2,399	2,270	2,527	58,500	58,600	2,717	2,588	2,845	64,500	64,600	3,035	2,906	3,163
52,600	52,700	2,404	2,275	2,533	58,600	58,700	2,722	2,593	2,851	64,600	64,700	3,040	2,911	3,169
52,700	52,800	2,409	2,280	2,538	58,700	58,800	2,727	2,598	2,856	64,700	64,800	3,045	2,916	3,174
52,800	52,900	2,414	2,286	2,543	58,800	58,900	2,732	2,604	2,861	64,800	64,900	3,050	2,922	3,179
52,900	53,000	2,420	2,291	2,549	58,900	59,000	2,738	2,609	2,867	64,900	65,000	3,056	2,927	3,185

If line 11 (Taxable income) is –		And you are –			If line 11 (Taxable income) is –		And you are –			If line 11 (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
<b>65,000</b>					<b>71,000</b>					<b>77,000</b>				
65,000	65,100	3,061	2,932	3,190	71,000	71,100	3,379	3,250	3,508	77,000	77,100	3,697	3,568	3,826
65,100	65,200	3,066	2,937	3,195	71,100	71,200	3,384	3,255	3,513	77,100	77,200	3,702	3,573	3,831
65,200	65,300	3,072	2,943	3,200	71,200	71,300	3,390	3,261	3,518	77,200	77,300	3,708	3,579	3,836
65,300	65,400	3,077	2,948	3,206	71,300	71,400	3,395	3,266	3,524	77,300	77,400	3,713	3,584	3,842
65,400	65,500	3,082	2,953	3,211	71,400	71,500	3,400	3,271	3,529	77,400	77,500	3,718	3,589	3,847
65,500	65,600	3,088	2,959	3,216	71,500	71,600	3,406	3,277	3,534	77,500	77,600	3,724	3,595	3,852
65,600	65,700	3,093	2,964	3,222	71,600	71,700	3,411	3,282	3,540	77,600	77,700	3,729	3,600	3,858
65,700	65,800	3,098	2,969	3,227	71,700	71,800	3,416	3,287	3,545	77,700	77,800	3,734	3,605	3,863
65,800	65,900	3,103	2,975	3,232	71,800	71,900	3,421	3,293	3,550	77,800	77,900	3,739	3,611	3,868
65,900	66,000	3,109	2,980	3,238	71,900	72,000	3,427	3,298	3,556	77,900	78,000	3,745	3,616	3,874
<b>66,000</b>					<b>72,000</b>					<b>78,000</b>				
66,000	66,100	3,114	2,985	3,243	72,000	72,100	3,432	3,303	3,561	78,000	78,100	3,750	3,621	3,879
66,100	66,200	3,119	2,990	3,248	72,100	72,200	3,437	3,308	3,566	78,100	78,200	3,755	3,626	3,884
66,200	66,300	3,125	2,996	3,253	72,200	72,300	3,443	3,314	3,571	78,200	78,300	3,761	3,632	3,889
66,300	66,400	3,130	3,001	3,259	72,300	72,400	3,448	3,319	3,577	78,300	78,400	3,766	3,637	3,895
66,400	66,500	3,135	3,006	3,264	72,400	72,500	3,453	3,324	3,582	78,400	78,500	3,771	3,642	3,900
66,500	66,600	3,141	3,012	3,269	72,500	72,600	3,459	3,330	3,587	78,500	78,600	3,777	3,648	3,905
66,600	66,700	3,146	3,017	3,275	72,600	72,700	3,464	3,335	3,593	78,600	78,700	3,782	3,653	3,911
66,700	66,800	3,151	3,022	3,280	72,700	72,800	3,469	3,340	3,598	78,700	78,800	3,787	3,658	3,916
66,800	66,900	3,156	3,028	3,285	72,800	72,900	3,474	3,346	3,603	78,800	78,900	3,792	3,664	3,921
66,900	67,000	3,162	3,033	3,291	72,900	73,000	3,480	3,351	3,609	78,900	79,000	3,798	3,669	3,927
<b>67,000</b>					<b>73,000</b>					<b>79,000</b>				
67,000	67,100	3,167	3,038	3,296	73,000	73,100	3,485	3,356	3,614	79,000	79,100	3,803	3,674	3,932
67,100	67,200	3,172	3,043	3,301	73,100	73,200	3,490	3,361	3,619	79,100	79,200	3,808	3,679	3,937
67,200	67,300	3,178	3,049	3,306	73,200	73,300	3,496	3,367	3,624	79,200	79,300	3,814	3,685	3,942
67,300	67,400	3,183	3,054	3,312	73,300	73,400	3,501	3,372	3,630	79,300	79,400	3,819	3,690	3,948
67,400	67,500	3,188	3,059	3,317	73,400	73,500	3,506	3,377	3,635	79,400	79,500	3,824	3,695	3,953
67,500	67,600	3,194	3,065	3,322	73,500	73,600	3,512	3,383	3,640	79,500	79,600	3,830	3,701	3,958
67,600	67,700	3,199	3,070	3,328	73,600	73,700	3,517	3,388	3,646	79,600	79,700	3,835	3,706	3,964
67,700	67,800	3,204	3,075	3,333	73,700	73,800	3,522	3,393	3,651	79,700	79,800	3,840	3,711	3,969
67,800	67,900	3,209	3,081	3,338	73,800	73,900	3,527	3,399	3,656	79,800	79,900	3,845	3,717	3,974
67,900	68,000	3,215	3,086	3,344	73,900	74,000	3,533	3,404	3,662	79,900	80,000	3,851	3,722	3,980
<b>68,000</b>					<b>74,000</b>					<b>80,000</b>				
68,000	68,100	3,220	3,091	3,349	74,000	74,100	3,538	3,409	3,667	80,000	80,100	3,856	3,727	3,985
68,100	68,200	3,225	3,096	3,354	74,100	74,200	3,543	3,414	3,672	80,100	80,200	3,861	3,732	3,990
68,200	68,300	3,231	3,102	3,359	74,200	74,300	3,549	3,420	3,677	80,200	80,300	3,867	3,738	3,995
68,300	68,400	3,236	3,107	3,365	74,300	74,400	3,554	3,425	3,683	80,300	80,400	3,872	3,743	4,001
68,400	68,500	3,241	3,112	3,370	74,400	74,500	3,559	3,430	3,688	80,400	80,500	3,877	3,748	4,006
68,500	68,600	3,247	3,118	3,375	74,500	74,600	3,565	3,436	3,693	80,500	80,600	3,883	3,754	4,011
68,600	68,700	3,252	3,123	3,381	74,600	74,700	3,570	3,441	3,699	80,600	80,700	3,888	3,759	4,017
68,700	68,800	3,257	3,128	3,386	74,700	74,800	3,575	3,446	3,704	80,700	80,800	3,893	3,764	4,022
68,800	68,900	3,262	3,134	3,391	74,800	74,900	3,580	3,452	3,709	80,800	80,900	3,898	3,770	4,027
68,900	69,000	3,268	3,139	3,397	74,900	75,000	3,586	3,457	3,715	80,900	81,000	3,904	3,775	4,033
<b>69,000</b>					<b>75,000</b>					<b>81,000</b>				
69,000	69,100	3,273	3,144	3,402	75,000	75,100	3,591	3,462	3,720	81,000	81,100	3,909	3,780	4,038
69,100	69,200	3,278	3,149	3,407	75,100	75,200	3,596	3,467	3,725	81,100	81,200	3,914	3,785	4,043
69,200	69,300	3,284	3,155	3,412	75,200	75,300	3,602	3,473	3,730	81,200	81,300	3,920	3,791	4,048
69,300	69,400	3,289	3,160	3,418	75,300	75,400	3,607	3,478	3,736	81,300	81,400	3,925	3,796	4,054
69,400	69,500	3,294	3,165	3,423	75,400	75,500	3,612	3,483	3,741	81,400	81,500	3,930	3,801	4,059
69,500	69,600	3,300	3,171	3,428	75,500	75,600	3,618	3,489	3,746	81,500	81,600	3,936	3,807	4,064
69,600	69,700	3,305	3,176	3,434	75,600	75,700	3,623	3,494	3,752	81,600	81,700	3,941	3,812	4,070
69,700	69,800	3,310	3,181	3,439	75,700	75,800	3,628	3,499	3,757	81,700	81,800	3,946	3,817	4,075
69,800	69,900	3,315	3,187	3,444	75,800	75,900	3,633	3,505	3,762	81,800	81,900	3,951	3,823	4,080
69,900	70,000	3,321	3,192	3,450	75,900	76,000	3,639	3,510	3,768	81,900	82,000	3,957	3,828	4,086
<b>70,000</b>					<b>76,000</b>					<b>82,000</b>				
70,000	70,100	3,326	3,197	3,455	76,000	76,100	3,644	3,515	3,773	82,000	82,100	3,962	3,833	4,091
70,100	70,200	3,331	3,202	3,460	76,100	76,200	3,649	3,520	3,778	82,100	82,200	3,967	3,838	4,096
70,200	70,300	3,337	3,208	3,465	76,200	76,300	3,655	3,526	3,783	82,200	82,300	3,973	3,844	4,101
70,300	70,400	3,342	3,213	3,471	76,300	76,400	3,660	3,531	3,789	82,300	82,400	3,978	3,849	4,107
70,400	70,500	3,347	3,218	3,476	76,400	76,500	3,665	3,536	3,794	82,400	82,500	3,983	3,854	4,112
70,500	70,600	3,353	3,224	3,481	76,500	76,600	3,671	3,542	3,799	82,500	82,600	3,989	3,860	4,117
70,600	70,700	3,358	3,229	3,487	76,600	76,700	3,676	3,547	3,805	82,600	82,700	3,994	3,865	4,123
70,700	70,800	3,363	3,234	3,492	76,700	76,800	3,681	3,552	3,810	82,700	82,800	3,999	3,870	4,128
70,800	70,900	3,368	3,240	3,497	76,800	76,900	3,686	3,558	3,815	82,800	82,900	4,004	3,876	4,133
70,900	71,000	3,374	3,245	3,503	76,900	77,000	3,692	3,563	3,821	82,900	83,000	4,010	3,881	4,139

If line 11 (Taxable income) is –		And you are –			If line 11 (Taxable income) is –		And you are –			If line 11 (Taxable income) is –		And you are –		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing sepa- rately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing sepa- rately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing sepa- rately
<b>83,000</b>					<b>89,000</b>					<b>95,000</b>				
<b>83,000</b>	<b>83,100</b>	4,015	3,886	4,144	<b>89,000</b>	<b>89,100</b>	4,333	4,204	4,462	<b>95,000</b>	<b>95,100</b>	4,651	4,522	4,780
<b>83,100</b>	<b>83,200</b>	4,020	3,891	4,149	<b>89,100</b>	<b>89,200</b>	4,338	4,209	4,467	<b>95,100</b>	<b>95,200</b>	4,656	4,527	4,785
<b>83,200</b>	<b>83,300</b>	4,026	3,897	4,154	<b>89,200</b>	<b>89,300</b>	4,344	4,215	4,472	<b>95,200</b>	<b>95,300</b>	4,662	4,533	4,790
<b>83,300</b>	<b>83,400</b>	4,031	3,902	4,160	<b>89,300</b>	<b>89,400</b>	4,349	4,220	4,478	<b>95,300</b>	<b>95,400</b>	4,667	4,538	4,796
<b>83,400</b>	<b>83,500</b>	4,036	3,907	4,165	<b>89,400</b>	<b>89,500</b>	4,354	4,225	4,483	<b>95,400</b>	<b>95,500</b>	4,672	4,543	4,801
<b>83,500</b>	<b>83,600</b>	4,042	3,913	4,170	<b>89,500</b>	<b>89,600</b>	4,360	4,231	4,488	<b>95,500</b>	<b>95,600</b>	4,678	4,549	4,806
<b>83,600</b>	<b>83,700</b>	4,047	3,918	4,176	<b>89,600</b>	<b>89,700</b>	4,365	4,236	4,494	<b>95,600</b>	<b>95,700</b>	4,683	4,554	4,812
<b>83,700</b>	<b>83,800</b>	4,052	3,923	4,181	<b>89,700</b>	<b>89,800</b>	4,370	4,241	4,499	<b>95,700</b>	<b>95,800</b>	4,688	4,559	4,817
<b>83,800</b>	<b>83,900</b>	4,057	3,929	4,186	<b>89,800</b>	<b>89,900</b>	4,375	4,247	4,504	<b>95,800</b>	<b>95,900</b>	4,693	4,565	4,822
<b>83,900</b>	<b>84,000</b>	4,063	3,934	4,192	<b>89,900</b>	<b>90,000</b>	4,381	4,252	4,510	<b>95,900</b>	<b>96,000</b>	4,699	4,570	4,828
<b>84,000</b>					<b>90,000</b>					<b>96,000</b>				
<b>84,000</b>	<b>84,100</b>	4,068	3,939	4,197	<b>90,000</b>	<b>90,100</b>	4,386	4,257	4,515	<b>96,000</b>	<b>96,100</b>	4,704	4,575	4,833
<b>84,100</b>	<b>84,200</b>	4,073	3,944	4,202	<b>90,100</b>	<b>90,200</b>	4,391	4,262	4,520	<b>96,100</b>	<b>96,200</b>	4,709	4,580	4,838
<b>84,200</b>	<b>84,300</b>	4,079	3,950	4,207	<b>90,200</b>	<b>90,300</b>	4,397	4,268	4,525	<b>96,200</b>	<b>96,300</b>	4,715	4,586	4,843
<b>84,300</b>	<b>84,400</b>	4,084	3,955	4,213	<b>90,300</b>	<b>90,400</b>	4,402	4,273	4,531	<b>96,300</b>	<b>96,400</b>	4,720	4,591	4,849
<b>84,400</b>	<b>84,500</b>	4,089	3,960	4,218	<b>90,400</b>	<b>90,500</b>	4,407	4,278	4,536	<b>96,400</b>	<b>96,500</b>	4,725	4,596	4,854
<b>84,500</b>	<b>84,600</b>	4,095	3,966	4,223	<b>90,500</b>	<b>90,600</b>	4,413	4,284	4,541	<b>96,500</b>	<b>96,600</b>	4,731	4,602	4,859
<b>84,600</b>	<b>84,700</b>	4,100	3,971	4,229	<b>90,600</b>	<b>90,700</b>	4,418	4,289	4,547	<b>96,600</b>	<b>96,700</b>	4,736	4,607	4,865
<b>84,700</b>	<b>84,800</b>	4,105	3,976	4,234	<b>90,700</b>	<b>90,800</b>	4,423	4,294	4,552	<b>96,700</b>	<b>96,800</b>	4,741	4,612	4,870
<b>84,800</b>	<b>84,900</b>	4,110	3,982	4,239	<b>90,800</b>	<b>90,900</b>	4,428	4,300	4,557	<b>96,800</b>	<b>96,900</b>	4,746	4,618	4,875
<b>84,900</b>	<b>85,000</b>	4,116	3,987	4,245	<b>90,900</b>	<b>91,000</b>	4,434	4,305	4,563	<b>96,900</b>	<b>97,000</b>	4,752	4,623	4,881
<b>85,000</b>					<b>91,000</b>					<b>97,000</b>				
<b>85,000</b>	<b>85,100</b>	4,121	3,992	4,250	<b>91,000</b>	<b>91,100</b>	4,439	4,310	4,568	<b>97,000</b>	<b>97,100</b>	4,757	4,628	4,886
<b>85,100</b>	<b>85,200</b>	4,126	3,997	4,255	<b>91,100</b>	<b>91,200</b>	4,444	4,315	4,573	<b>97,100</b>	<b>97,200</b>	4,762	4,633	4,891
<b>85,200</b>	<b>85,300</b>	4,132	4,003	4,260	<b>91,200</b>	<b>91,300</b>	4,450	4,321	4,578	<b>97,200</b>	<b>97,300</b>	4,768	4,639	4,896
<b>85,300</b>	<b>85,400</b>	4,137	4,008	4,266	<b>91,300</b>	<b>91,400</b>	4,455	4,326	4,584	<b>97,300</b>	<b>97,400</b>	4,773	4,644	4,902
<b>85,400</b>	<b>85,500</b>	4,142	4,013	4,271	<b>91,400</b>	<b>91,500</b>	4,460	4,331	4,589	<b>97,400</b>	<b>97,500</b>	4,778	4,649	4,907
<b>85,500</b>	<b>85,600</b>	4,148	4,019	4,276	<b>91,500</b>	<b>91,600</b>	4,466	4,337	4,594	<b>97,500</b>	<b>97,600</b>	4,784	4,655	4,912
<b>85,600</b>	<b>85,700</b>	4,153	4,024	4,282	<b>91,600</b>	<b>91,700</b>	4,471	4,342	4,600	<b>97,600</b>	<b>97,700</b>	4,789	4,660	4,918
<b>85,700</b>	<b>85,800</b>	4,158	4,029	4,287	<b>91,700</b>	<b>91,800</b>	4,476	4,347	4,605	<b>97,700</b>	<b>97,800</b>	4,794	4,665	4,923
<b>85,800</b>	<b>85,900</b>	4,163	4,035	4,292	<b>91,800</b>	<b>91,900</b>	4,481	4,353	4,610	<b>97,800</b>	<b>97,900</b>	4,799	4,671	4,928
<b>85,900</b>	<b>86,000</b>	4,169	4,040	4,298	<b>91,900</b>	<b>92,000</b>	4,487	4,358	4,616	<b>97,900</b>	<b>98,000</b>	4,805	4,676	4,934
<b>86,000</b>					<b>92,000</b>					<b>98,000</b>				
<b>86,000</b>	<b>86,100</b>	4,174	4,045	4,303	<b>92,000</b>	<b>92,100</b>	4,492	4,363	4,621	<b>98,000</b>	<b>98,100</b>	4,810	4,681	4,939
<b>86,100</b>	<b>86,200</b>	4,179	4,050	4,308	<b>92,100</b>	<b>92,200</b>	4,497	4,368	4,626	<b>98,100</b>	<b>98,200</b>	4,815	4,686	4,944
<b>86,200</b>	<b>86,300</b>	4,185	4,056	4,313	<b>92,200</b>	<b>92,300</b>	4,503	4,374	4,631	<b>98,200</b>	<b>98,300</b>	4,821	4,692	4,949
<b>86,300</b>	<b>86,400</b>	4,190	4,061	4,319	<b>92,300</b>	<b>92,400</b>	4,508	4,379	4,637	<b>98,300</b>	<b>98,400</b>	4,826	4,697	4,955
<b>86,400</b>	<b>86,500</b>	4,195	4,066	4,324	<b>92,400</b>	<b>92,500</b>	4,513	4,384	4,642	<b>98,400</b>	<b>98,500</b>	4,831	4,702	4,960
<b>86,500</b>	<b>86,600</b>	4,201	4,072	4,329	<b>92,500</b>	<b>92,600</b>	4,519	4,390	4,647	<b>98,500</b>	<b>98,600</b>	4,837	4,708	4,965
<b>86,600</b>	<b>86,700</b>	4,206	4,077	4,335	<b>92,600</b>	<b>92,700</b>	4,524	4,395	4,653	<b>98,600</b>	<b>98,700</b>	4,842	4,713	4,971
<b>86,700</b>	<b>86,800</b>	4,211	4,082	4,340	<b>92,700</b>	<b>92,800</b>	4,529	4,400	4,658	<b>98,700</b>	<b>98,800</b>	4,847	4,718	4,976
<b>86,800</b>	<b>86,900</b>	4,216	4,088	4,345	<b>92,800</b>	<b>92,900</b>	4,534	4,406	4,663	<b>98,800</b>	<b>98,900</b>	4,852	4,724	4,981
<b>86,900</b>	<b>87,000</b>	4,222	4,093	4,351	<b>92,900</b>	<b>93,000</b>	4,540	4,411	4,669	<b>98,900</b>	<b>99,000</b>	4,858	4,729	4,987
<b>87,000</b>					<b>93,000</b>					<b>99,000</b>				
<b>87,000</b>	<b>87,100</b>	4,227	4,098	4,356	<b>93,000</b>	<b>93,100</b>	4,545	4,416	4,674	<b>99,000</b>	<b>99,100</b>	4,863	4,734	4,992
<b>87,100</b>	<b>87,200</b>	4,232	4,103	4,361	<b>93,100</b>	<b>93,200</b>	4,550	4,421	4,679	<b>99,100</b>	<b>99,200</b>	4,868	4,739	4,997
<b>87,200</b>	<b>87,300</b>	4,238	4,109	4,366	<b>93,200</b>	<b>93,300</b>	4,556	4,427	4,684	<b>99,200</b>	<b>99,300</b>	4,874	4,745	5,002
<b>87,300</b>	<b>87,400</b>	4,243	4,114	4,372	<b>93,300</b>	<b>93,400</b>	4,561	4,432	4,690	<b>99,300</b>	<b>99,400</b>	4,879	4,750	5,008
<b>87,400</b>	<b>87,500</b>	4,248	4,119	4,377	<b>93,400</b>	<b>93,500</b>	4,566	4,437	4,695	<b>99,400</b>	<b>99,500</b>	4,884	4,755	5,013
<b>87,500</b>	<b>87,600</b>	4,254	4,125	4,382	<b>93,500</b>	<b>93,600</b>	4,572	4,443	4,700	<b>99,500</b>	<b>99,600</b>	4,890	4,761	5,018
<b>87,600</b>	<b>87,700</b>	4,259	4,130	4,388	<b>93,600</b>	<b>93,700</b>	4,577	4,448	4,706	<b>99,600</b>	<b>99,700</b>	4,895	4,766	5,024
<b>87,700</b>	<b>87,800</b>	4,264	4,135	4,393	<b>93,700</b>	<b>93,800</b>	4,582	4,453	4,711	<b>99,700</b>	<b>99,800</b>	4,900	4,771	5,029
<b>87,800</b>	<b>87,900</b>	4,269	4,141	4,398	<b>93,800</b>	<b>93,900</b>	4,587	4,459	4,716	<b>99,800</b>	<b>99,900</b>	4,905	4,777	5,034
<b>87,900</b>	<b>88,000</b>	4,275	4,146	4,404	<b>93,900</b>	<b>94,000</b>	4,593	4,464	4,722	<b>99,900</b>	<b>100,000</b>	4,911	4,782	5,040
<b>88,000</b>					<b>94,000</b>									
<b>88,000</b>	<b>88,100</b>	4,280	4,151	4,409	<b>94,000</b>	<b>94,100</b>	4,598	4,469	4,727	<div style="border: 1px solid black; border-radius: 50%; padding: 20px; width: fit-content; margin: 0 auto;"> <p><b>\$100,000 or over –</b> use the Tax Computation Worksheet on page 44</p> </div>				
<b>88,100</b>	<b>88,200</b>	4,285	4,156	4,414	<b>94,100</b>	<b>94,200</b>	4,603	4,474	4,732					
<b>88,200</b>	<b>88,300</b>	4,291	4,162	4,419	<b>94,200</b>	<b>94,300</b>	4,609	4,480	4,737					
<b>88,300</b>	<b>88,400</b>	4,296	4,167	4,425	<b>94,300</b>	<b>94,400</b>	4,614	4,485	4,743					
<b>88,400</b>	<b>88,500</b>	4,301	4,172	4,430	<b>94,400</b>	<b>94,500</b>	4,619	4,490	4,748					
<b>88,500</b>	<b>88,600</b>	4,307	4,178	4,435	<b>94,500</b>	<b>94,600</b>	4,625	4,496	4,753					
<b>88,600</b>	<b>88,700</b>	4,312	4,183	4,441	<b>94,600</b>	<b>94,700</b>	4,630	4,501	4,759					
<b>88,700</b>	<b>88,800</b>	4,317	4,188	4,446	<b>94,700</b>	<b>94,800</b>	4,635	4,506	4,764					
<b>88,800</b>	<b>88,900</b>	4,322	4,194	4,451	<b>94,800</b>	<b>94,900</b>	4,640	4,512	4,769					
<b>88,900</b>	<b>89,000</b>	4,328	4,199	4,457	<b>94,900</b>	<b>95,000</b>	4,646	4,517	4,775					



**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 11 is –	Fill in the amount from line 11	Multiplication amount	Multiply (a) by (b)	Subtraction amount	Subtract (d) from (c). Fill in the result here and on Form 1, line 12
At least \$100,000 but less than \$315,310	\$	x 5.3% (.053)	\$	\$ 386.64	\$
\$315,310 or over	\$	x 7.65% (.0765)	\$	\$7,796.43	\$

**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 11 is –	Fill in the amount from line 11	Multiplication amount	Multiply (a) by (b)	Subtraction amount	Subtract (d) from (c). Fill in the result here and on Form 1, line 12
At least \$100,000 but less than \$420,420	\$	x 5.3% (.053)	\$	\$ 515.52	\$
\$420,420 or over	\$	x 7.65% (.0765)	\$	\$10,395.39	\$

**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 11 is –	Fill in the amount from line 11	Multiplication amount	Multiply (a) by (b)	Subtraction amount	Subtract (d) from (c). Fill in the result here and on Form 1, line 12
At least \$100,000 but less than \$210,210	\$	x 5.3% (.053)	\$	\$ 257.76	\$
\$210,210 or over	\$	x 7.65% (.0765)	\$	\$5,197.70	\$

Wisconsin School District Number

Appearing below is an alphabetical listing of Wisconsin school districts. Refer to this listing and find the number of the district in which you lived on December 31, 2024. 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. Lists various Wisconsin 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 6 columns: School District, No., School District, No., School District, No., School District, No. Lists Wisconsin school districts operating only elementary schools and their numbers.

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Earned income	26	Organ donation	15, 24
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Economic development	14, 23	Other subtractions	15
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