

**2010**

**Understanding Wisconsin Taxes**

**Teacher's Tax Guide**

*Prepared by:*

Wisconsin Department of Revenue  
November, 2010

## Teacher's Tax Guide

Understanding Wisconsin Taxes is intended to be taught after students have completed the Internal Revenue Service program. Students preparing tax returns should complete their federal return prior to completing the Wisconsin return because some information reported on the Wisconsin return is taken directly from the federal return.

### Understanding Wisconsin Taxes Highlights

A lesson is included to promote the department's Wisconsin *e-file* application. The Department does not charge a fee to persons who electronically file using Wisconsin *e-file*. Most students who electronically file will receive their refunds 8 to 12 weeks sooner than students filing paper returns.

**Note:** The Wisconsin Department of Revenue's web site ([www.revenue.wi.gov](http://www.revenue.wi.gov)) provides helpful videos for persons using the department's *e-file* application. A link to these videos is provided on the department's home page.

You should stress to students that Wisconsin *e-file* provides only for the filing of the student's Wisconsin income tax return. Students will need to use another application to file their federal return. Both the Internal Revenue Service's and Wisconsin Department of Revenue's web sites provide a list of approved providers that allow for the free filing of the federal return.

Students not using Wisconsin *e-file* may choose from one of the approved providers on the Wisconsin Department of Revenue's web site, the Internal Revenue Service's web site, or from any other Internet provider's site. Most of the providers on the department's site and the IRS' site provide for the free filing of the student's federal return, but charge a fee for the filing of the state return.

### Paper Return Highlights

A special conditions box is located under the School District number area. Taxpayers subject to one of the special conditions (these are identified in the Student Guide) should enter the number representing the condition in the box. When the return is processed, it will be routed to the unit that works with the special condition identified in the box. Very few students will be subject to the special conditions identified.

The department has provided a Tips page on page 2 of the 1A & WI-Z Instructions, and an example of how to print and not print numbers just above line 1 on all individual income tax forms. Following these instructions will aid in the scanning of the student's return and result in faster refunds.

**Tip** Please remind students to be careful to enter their Wisconsin withholding amount. A common error on returns is entering FICA tax or federal income tax withholding.

Just above the signature area, the department has provided for a Third Party Designee. Persons filing a Wisconsin income tax return can identify a third party designee that can contact the department with questions regarding the processing of the student's return. The third party designee's authority is limited to checking on the status of the student's refund, responding to correspondence regarding the processing of the return, and sending required documents. For 2010 returns, the third party designee's authority terminates on April 15, 2012.

## Ordering Income Tax Forms

Internet: [www.revenue.wi.gov](http://www.revenue.wi.gov)

**Click-on** the *Forms* link on the left side of the page. When the *Forms Page* displays, **click-on** the *Online Forms Order* link in the *LINKS* box on the right side of the page. When the *Forms and Publications Request* page displays, choose *Other Government* for the *Customer Type*.

**Important!** Include the name of the high school and the address to which the forms should be sent. If ordering by mail, include your name and daytime telephone number.

Telephone: 1-608-266-1961

I hope that you find this updated version of Understanding Wisconsin Taxes useful. If you have any comments or suggestions, please contact Harold Blaize at:

Telephone: (608) 266-2024

Email: [harold.blaize@revenue.wi.gov](mailto:harold.blaize@revenue.wi.gov)

Mail: Wisconsin Department of Revenue  
Attn: Harold Blaize  
Mail Stop 5-257  
PO Box 8906  
Madison WI 53708-8906

## Solutions to Questions and Problems Found in the Student Tax Guide

### Lesson 3 – Who Must File and Why

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- Question 1      Yes. Gross income (\$9,500) is more than \$9,300. This person can be claimed as a dependent.
- Question 2      No. Gross income (\$9,900) is less than \$10,000. This person cannot be claimed as a dependent.
- Question 3      No. Gross income (\$4,300) is less than \$9,300 and interest income is less than \$301. This person can be claimed as a dependent.
- Question 4      Yes. Gross income of \$1,303 is more than \$950 and includes at least \$301 of nonwage income. This person can be claimed as a dependent.

### Lesson 4 – Which Form Should You File?

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- Question 1      Form WI-Z – only if they filed federal Form 1040EZ.
- Question 2      Form 1A. Dividend income, except for Alaska Permanent Fund dividends, cannot be reported on Federal Form 1040EZ.
- Question 3      Form 1A. Taxpayer cannot file federal Form 1040EZ because taxpayer has more than \$1,500 interest income. Therefore, taxpayer cannot file Wisconsin Form WI-Z.
- Question 4      Form 1A. Taxpayers with interest income from state, municipal or U.S. bonds cannot use Form WI-Z.

#### Notes to Lessons 8 and 9

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Please inform students that they should **not** use the facsimile forms included in this package to prepare actual income tax returns. The forms provided with this package will not scan properly. These forms are intended only for use with the problems in Lessons 8 and 9.

Students who can be claimed as dependents must use the Standard Deduction Worksheet for Dependents.

## Lesson 8 – Form WI-Z (step-by-step)

### Standard Deduction Worksheet for Dependents

- A. Wages, salaries, and tips from line 1 of Form 1A. (Do not include taxable scholarships or fellowships not reported on a W-2) . . . . . A. 1,900.00
- B. Addition amount . . . . . B. 300.00
- C. Add lines A and B. If total is less than \$950, fill in \$950 . . . . . C. 2,200.00
- D. Using the amount on line 12 of Form 1A, fill in the **standard deduction** for your filing status from table, page 31 . . . . . D. 9,300.00
- E. Fill in the **SMALLER** of line C or D here and on line 14 of Form 1A . . E. 2,200.00

### 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) . . . . . 1. \$ 364.00
2. Sales and use tax rate (see rate chart below) . . . . . 2. x 5.5 %
3. Amount of sales and use tax due (line 1 multiplied by tax rate on line 2). Round this amount to the nearest dollar and fill in on line 26 of Form 1A (line 13 of Form WI-Z) . . . . . 3. \$ 20.02

### Sales and Use Tax Rate Chart

In all Wisconsin counties except those shown in a through d below, the tax rate was 5.5% for all of 2010.

- a. If storage, use, or consumption in 2010 was in one of the following counties, the tax rate was 5.6%:

Milwaukee                  Ozaukee                  Washington

- b. If storage, use, or consumption in 2010 was in one of the following counties, the tax rate was 5.1%:

Racine                          Waukesha

- c. If storage, use, or consumption in 2010 was in Fond du Lac County, the tax rate was 5% before April 1, 2010, and 5.5% on April 1, 2010, and after.

- d. If storage, use, or consumption in 2010 was in one of the following counties, the tax rate was 5%:

Calumet                      Menominee                  Winnebago  
Kewaunee                  Outagamie  
Manitowoc                  Sheboygan

Complete form using **BLACK INK**

Note

DO NOT STAPLE

|   |                                 |
|---|---------------------------------|
| Your social security number<br><b>987 00 4321</b> | Spouse's social security number |
|---|---------------------------------|

|                                    |                                   |                  |
|------------------------------------|-----------------------------------|------------------|
| Your legal last name<br><b>Day</b> | Legal first name<br><b>Joseph</b> | M.I.<br><b>K</b> |
|------------------------------------|-----------------------------------|------------------|

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

|  |          |
|--|----------|
| Home address (number and street). If you have a PO Box, see page 6.<br><b>615 Poplar Drive</b> | Apt. No. |
|--|----------|

|                                       |                    |                          |
|---------------------------------------|--------------------|--------------------------|
| City or post office<br><b>Madison</b> | State<br><b>WI</b> | Zip code<br><b>53505</b> |
|---------------------------------------|--------------------|--------------------------|

**Campaign fund** If you want \$3 to go to the State Election Campaign Fund and the Democracy Trust Fund, check here.  You  Your spouse  
Designating an amount will not change your tax or refund.

**Tax district** Check below then fill in either the name of city, village, or town and the county in which you lived at the end of 2010.

City  Village  Town  
City, village, or town ▶ **Madison**

County of ▶ **Dane**

**School district number** (see page 23) **3269**

**Special conditions**

**Filing status**  
(check below)

Single

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



Print numbers like this → 0123456789 Not like this → 0147 **NO COMMAS; NO CENTS**

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|     |  |                |                                     |
|-----|--|----------------|-------------------------------------|
| 1   | Income from line 4 of federal Form 1040EZ  | 1              | <b>2,275.00</b>                     |
| 2   | If your parent (or someone else) can claim you (or your spouse) as a dependent, check here   | 2              | <input checked="" type="checkbox"/> |
| 3   | Fill in the <b>standard deduction</b> for your filing status from table, page 31. <b>But</b> if you checked line 2, fill in the amount from worksheet on back. | 3              | <b>2,200.00</b>                     |
| 4   | Subtract line 3 from line 1. If line 3 is larger than line 1, fill in 0  | 4              | <b>75.00</b>                        |
| 5   | Deduction for exemptions. Fill in \$700 (\$1,400 if married, or 0 if you checked line 2 – see instructions on back)  | 5              | <b>0.00</b>                         |
| 6   | Subtract line 5 from line 4. If line 5 is larger than line 4, fill in 0. This is your taxable income   | 6              | <b>75.00</b>                        |
| 7   | Tax. Use amount on line 6 to find your tax using table, page 24  | 7              | <b>3.00</b>                         |
| 8   | School property tax credit   |                |                                     |
| 8a  | Rent paid in 2010 – heat included  | .00            | } Find credit from table page 13    |
|     | Rent paid in 2010 – heat not included  | .00            |                                     |
| 8b  | Property taxes paid on home in 2010  | .00            | ▶ Find credit from table page 14    |
| 9   | Working families tax credit – if line 1 is less than \$10,000 (\$19,000 if married filing joint), see page 14  | 9              | <b>.00</b>                          |
| 10  | Married couple credit. Wages <b>10a</b> Yourself   | .00            |                                     |
|     | (see instructions on reverse side) <b>10b</b> Spouse   | .00            |                                     |
| 10c | Fill in smaller of 10a or 10b but no more than \$16,000  | .00 x .03 = .. | <b>10c</b> .00                      |
| 11  | Add credits on lines 8a, 8b, 9, and 10c  | 11             | <b>0.00</b>                         |
| 12  | Subtract line 11 from line 7. If line 11 is larger than line 7, fill in 0. This is your net tax  | 12             | <b>3.00</b>                         |
| 13  | Sales and use tax due on out-of-state purchases (see page 15)  | 13             | <b>20.00</b>                        |
| 14  | Donations (decreases refund or increases amount owed)  |                |                                     |
| a   | Endangered resources   | <b>10.00</b>   | f Firefighters memorial             |
| b   | Packers football stadium   | .00            |                                     |
| c   | Breast cancer research   | .00            | g Prostate cancer research          |
| d   | Veterans trust fund  | .00            | h Military family relief            |
| e   | Multiple sclerosis   | .00            | i Second Harvest                    |
|     | Total (add lines a through i)  | ▶ <b>14j</b>   | <b>10.00</b>                        |
| 15  | Add lines 12, 13, and 14j  | 15             | <b>33.00</b>                        |

|    |   |    |       |
|----|---|----|-------|
| 16 | Amount from line 15   | 16 | 33.00 |
| 17 | Wisconsin income tax withheld. Enclose readable withholding statements                              | 17 | 50.00 |
| 18 | If line 17 is larger than line 16, subtract line 16 from line 17. This is <b>YOUR REFUND</b>        | 18 | 17.00 |
| 19 | If line 16 is larger than line 17, subtract line 17 from line 16. This is the <b>AMOUNT YOU OWE</b> | 19 | .00   |

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

Designee's name **Judy Day** Phone no. (608) 266-2772 Personal identification number (PIN) 9 8 7 0 0

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

Your signature *Joseph Day* Spouse's signature (if filing jointly, BOTH must sign) Date 01-15-08 Daytime phone (608) 266-2772

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

If refund or no tax due ..... PO Box 59, Madison WI 53785-0001

If tax due ..... PO Box 268, Madison WI 53790-0001

C For Department Use Only

**INSTRUCTIONS**



Read "Which Form to File for 2010" on page 3 of the Form 1A instructions to see which form is right for you.

**Filling in Your Return** Use black ink to complete the copy of the form that you file with the department. Round off cents to the nearest dollar. Drop amounts under 50¢ and increase amounts from 50¢ through 99¢ to the next dollar. If completing the form by hand, do not use commas when filling in amounts.

**Name and Address** Print your legal name and address. If you filed a joint return for 2009 and are filing a joint return for 2010 with the same spouse, enter your names and social security numbers in the same order as on your 2009 return.

**Line 2 Dependents** Check line 2 if your parent (or someone else) can claim you (or your spouse) as a dependent on his or her return. Check line 2 even if that person chose not to claim you.

**Line 3** If you checked line 2, use this worksheet to figure the amount to fill in on line 3.

|   |        |
|---|--------|
| A. Wages, salaries, and tips included in line 1 of Form WI-Z. (Do not include interest income or taxable scholarships or fellowships not reported on a W-2.) . . . A. | _____  |
| B. Addition amount . . . . . B.   | 300.00 |
| C. Add lines A and B. If total is less than \$950, fill in \$950 . . . . . C.   | _____  |
| D. Fill in the standard deduction for your filing status using table, page 31 . . . . . D.  | _____  |
| E. Fill in the SMALLER of line C or D here and on line 3 of Form WI-Z. . . . . E.   | _____  |

**Line 5** A personal exemption is not allowed for a person who can be claimed as a dependent on someone else's return. If you are single and can be claimed as a dependent, fill in 0 on line 5. If you are married and both spouses can be claimed as a dependent, fill in 0 on line 5. If you are married and only one of you can be claimed as a dependent, fill in \$700 on line 5.

**Lines 8a and 8b School Property Tax Credit** You may claim a credit if, during 2010, you paid rent for living quarters used as your primary residence OR you paid property taxes on your home. See the instructions for lines 20a and 20b of Form 1A. The total credits on lines 8a and 8b cannot exceed \$300.

**Line 9 Working Families Tax Credit** You may claim a credit if line 1 of Form WI-Z is less than \$10,000 (\$19,000 if married filing a joint return). But, you cannot claim a credit if you can be claimed as a dependent on another person's return. See the instructions for line 21 of Form 1A.

**Line 10 Married Couple Credit** If you are married and you and your spouse were both employed in 2010, you may claim the married couple credit. Complete the following steps:

- (1) Fill in your 2010 wages on line 10a. Fill in your spouse's wages on line 10b.
- (2) Fill in the smaller of line 10a or 10b (but not more than \$16,000) in the space provided on line 10c.
- (3) Multiply the amount determined in Step 2 by .03 (3%).
- (4) Fill in the result (but not more than \$480) on line 10c.

**Line 13 Sales and Use Tax Due on Out-of-State Purchases** If you made purchases from out-of-state firms during 2010 and did not pay a sales and use tax, you may owe Wisconsin sales and use tax. See the instructions for line 26 of Form 1A.

**Line 14 Donations** You may designate amounts as a donation to one or more of the programs listed on lines 14a through 14i. Your donation will either reduce your refund or be added to tax due. Add the amounts on lines 14a through 14i and fill in the total on line 14j. See the instructions for line 28 of Form 1A for further information on how your donation will be used.

**Line 17 Wisconsin Income Tax Withheld** Fill in the total amount of Wisconsin income tax withheld as shown on your withholding statements (W-2s). Do not include income tax withheld for any state other than Wisconsin. Enclose your withholding statements.

**Line 18 or 19** Fill in line 18 or 19 to determine your refund or amount you owe. If you owe an amount, paper clip your check or money order to Form WI-Z. See page 19 of the Form 1A instructions for information on paying by credit card or online.

**Third Party Designee** See page 20 of the Form 1A instructions.

**Sign and Date Your Return** Form WI-Z is not a valid return unless you sign it. If married, your spouse must also sign.

**Enclosures** See Form 1A instructions (page 20) for enclosures that may be required. Do not enclose a copy of your federal return.

## Lesson 9 – Form 1A (step-by-step)

### Standard Deduction Worksheet for Dependents

|   |                    |
|---|--------------------|
| A. Wages, salaries, and tips from line 1 of Form 1A. (Do not include taxable scholarships or fellowships not reported on a W-2) . . . . . | A. <u>5,250.00</u> |
| B. Addition amount . . . . .  | B. <u>300.</u>     |
| C. Add lines A and B. If total is less than \$950, fill in \$950. . . . .   | C. <u>5,550.00</u> |
| D. Using the amount on line 12 of Form 1A, fill in the <b>standard deduction</b> for your filing status from table, page 31 . . . . .     | D. <u>9,300.00</u> |
| E. Fill in the <b>SMALLER</b> of line C or D here and on line 14 of Form 1A . .   | E. <u>5,550.00</u> |

### 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) . . . . .  | 1. \$ <u>146.00</u> |
| 2. Sales and use tax rate (see rate chart below) . . . . .   | 2. <u>5.6 %</u>     |
| 3. Amount of sales and use tax due (line 1 multiplied by tax rate on line 2). Round this amount to the nearest dollar and fill in on line 26 of Form 1A (line 13 of Form WI-Z) . . . . . |                     |
|  | 3. \$ <u>8.18</u>   |

### Sales and Use Tax Rate Chart

In all Wisconsin counties except those shown in a through d below, the tax rate was 5.5% for all of 2010.

a. If storage, use, or consumption in 2010 was in one of the following counties, the tax rate was 5.6%:

Milwaukee                  Ozaukee                  Washington

b. If storage, use, or consumption in 2010 was in one of the following counties, the tax rate was 5.1%:

Racine                          Waukesha

c. If storage, use, or consumption in 2010 was in Fond du Lac County, the tax rate was 5% before April 1, 2010, and 5.5% on April 1, 2010, and after.

d. If storage, use, or consumption in 2010 was in one of the following counties, the tax rate was 5%:

Calumet                      Menominee                  Winnebago  
Kewaunee                  Outagamie  
Manitowoc                  Sheboygan

Complete form using **BLACK INK**

|   |                                 |
|---|---------------------------------|
| Your social security number<br><b>987 00 2080</b> | Spouse's social security number |
|---|---------------------------------|

|   |                                  |                  |
|---|----------------------------------|------------------|
| Your legal last name<br><b>Black</b>        | Legal first name<br><b>Susan</b> | M.I.<br><b>A</b> |
| If a joint return, spouse's legal last name | Spouse's legal first name        | M.I.             |

**Campaign fund** If you want \$3 to go to the State Election Campaign Fund and the Democracy Trust Fund, check here.  You  Your spouse  
Designating an amount will not change your tax or refund.

|   |                    |                          |
|---|--------------------|--------------------------|
| Home address (number and street). If you have a PO Box, see page 6.<br><b>601 Turnbolt Street</b> | Apt. No.           |                          |
| City or post office<br><b>Milwaukee</b>   | State<br><b>WI</b> | Zip code<br><b>53154</b> |

**Tax district** Check below then fill in either the name of city, village, or town and the county in which you lived at the end of 2010.

City  Village  Town

City, village, or town ▶ **Milwaukee**

County of ▶ **Milwaukee**

School district number (see page 23) **4018**

Special conditions

**Filing status**

- Single
  - Married filing joint return (even if only one had income)
  - Head of household
- Also, check here if married. ▶



Fill in qualifying person's name ▼

Print numbers like this → 0 1 2 3 4 5 6 7 8 9 **NO COMMAS; NO CENTS**

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|   |            |                                     |
|---|------------|-------------------------------------|
| <b>1</b> Wages, salaries, tips, etc. (see page 7) .....   | <b>1</b>   | <u><b>5250.00</b></u>               |
| <b>2</b> Interest (see page 8) .....  | <b>2</b>   | <u><b>450.00</b></u>                |
| <b>3</b> Ordinary dividends (from line 9a of federal Form 1040A or 1040) .....  | <b>3</b>   | <u>.00</u>                          |
| <b>4</b> Capital gain distributions (see page 8) .....  | <b>4</b>   | <u>.00</u>                          |
| <b>5</b> Unemployment compensation (from worksheet, page 8) .....   | <b>5</b>   | <u>.00</u>                          |
| <b>6</b> Taxable IRA distributions, pensions, and annuities (see page 8) .....  | <b>6</b>   | <u>.00</u>                          |
| <b>7</b> Add lines 1 through 6 .....  | <b>7</b>   | <u><b>5700.00</b></u>               |
| <b>8</b> IRA deduction (see page 10) .....  | <b>8</b>   | <u>.00</u>                          |
| <b>9</b> Student loan interest deduction (see page 10) .....  | <b>9</b>   | <u>.00</u>                          |
| <b>10</b> Medical care insurance deduction (see page 10) .....  | <b>10</b>  | <u>.00</u>                          |
| <b>11</b> Add lines 8 through 10 .....  | <b>11</b>  | <u><b>0.00</b></u>                  |
| <b>12</b> Subtract line 11 from line 7. This is your Wisconsin income .....   | <b>12</b>  | <u><b>5700.00</b></u>               |
| <b>13</b> If your parent (or someone else) can claim you (or your spouse) as a dependent, check here ▶  | <b>13</b>  | <input checked="" type="checkbox"/> |
| <b>14</b> Fill in the <b>standard deduction</b> for your filing status from table, page 31. <b>But</b> if you checked line 13, fill in amount from worksheet, page 11 ..... | <b>14</b>  | <u><b>5550.00</b></u>               |
| <b>15</b> Subtract line 14 from line 12. If line 14 is larger than line 12, fill in 0 .....   | <b>15</b>  | <u><b>150.00</b></u>                |
| <b>16 Exemptions</b> (Caution: see page 11)   |            |                                     |
| <b>a</b> Fill in exemptions from your federal return ..... x \$700 ..   | <b>16a</b> | <u>.00</u>                          |
| <b>b</b> Check if 65 or older <input type="checkbox"/> You + <input type="checkbox"/> Spouse = ..... x \$250 ..   | <b>16b</b> | <u>.00</u>                          |
| <b>c</b> Add lines 16a and 16b .....  | <b>16c</b> | <u><b>0.00</b></u>                  |
| <b>17</b> Subtract line 16c from line 15. If line 16c is larger than line 15, fill in 0. This is your taxable income ..   | <b>17</b>  | <u><b>150.00</b></u>                |
| <b>18</b> Tax. Use amount on line 17 to find your tax using table, page 24 .....  | <b>18</b>  | <u><b>7.00</b></u>                  |
| <b>19</b> Armed forces member credit (must be stationed outside U.S., see page 12)  | <b>19</b>  | <u>.00</u>                          |
| <b>20</b> School property tax credit  |            |                                     |
| <b>a</b> Rent paid in 2010—heat included <u>.00</u> } Find credit from  | <b>20a</b> | <u>.00</u>                          |
| Rent paid in 2010—heat not included <u>.00</u> } table page 13 ..   |            |                                     |
| <b>b</b> Property taxes paid on home in 2010 <u>.00</u> ▶ Find credit from  | <b>20b</b> | <u>.00</u>                          |
| table page 14 ..  |            |                                     |
| <b>21</b> Working families tax credit, see page 14 .....  | <b>21</b>  | <u>.00</u>                          |
| <b>22</b> Married couple credit. Complete schedule on reverse side .....  | <b>22</b>  | <u>.00</u>                          |
| <b>23</b> Add lines 19 through 22. This is the total of your credits .....  | <b>23</b>  | <u><b>0.00</b></u>                  |
| <b>24</b> Subtract line 23 from line 18. If line 23 is larger than line 18, fill in 0. This is your net tax ..  | <b>24</b>  | <u><b>7.00</b></u>                  |

25 Fill in net tax from line 24 ..... **25** 7.00

26 Sales and use tax due on out-of-state purchases (see page 15) ..... **26** 8.00

27 Advance earned income credit (see page 16) ..... **27** .00

28 Donations (decreases refund or increases amount owed)

|   |  |
|---|--|
| a Endangered resources  ..... <u>.00</u>     | f Firefighters memorial  ..... <u>.00</u>    |
| b Packers football stadium  ..... <u>.00</u> | g Prostate cancer research  ..... <u>.00</u> |
| c Breast cancer research  ..... <u>.00</u>   | h Military family relief  ..... <u>.00</u>   |
| d Veterans trust fund  ..... <u>.00</u>      | i Second Harvest  ..... <u>.00</u>           |
| e Multiple sclerosis  ..... <u>.00</u>       | Total (add lines a through i) ..... <b>28j</b> <u>0.00</u>   |

29 Add lines 25, 26, 27, and 28j ..... **29** 15.00

30 Wisconsin income tax withheld. Enclose withholding statements ..... **30** 150.00

31 2010 estimated tax payments and amount applied from 2009 return ... **31** .00

32 Earned income credit (see page 17)  
Qualifying Federal  
children ▶ \_\_\_\_\_ credit ... .00 x \_\_\_\_\_ % = ... **32** .00

33 Homestead credit. Attach Schedule H or H-EZ ..... **33** .00

34 Eligible veterans and surviving spouses property tax credit (see page 17) **34** .00

35 Add lines 30 through 34 ..... **35** 150.00

36 If line 35 is more than line 29, subtract line 29 from line 35. This is the **AMOUNT YOU OVERPAID** **36** 135.00

37 Amount of line 36 you want **REFUNDED TO YOU** ..... **37** 135.00

38 Amount of line 36 you want **applied to your 2011 estimated tax** ..... **38** .00

39 If line 35 is less than line 29, subtract line 35 from line 29. This is the **AMOUNT YOU OWE** .. **39** .00

40 Underpayment interest. Fill in exception code – See Sch. U → \_\_\_\_\_ **40** .00  
(See page 19)

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

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

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

Your signature Susan Black Spouse's signature (if filing jointly, BOTH must sign) \_\_\_\_\_ Date 01-15-09 Daytime phone (414) 227-4000

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

**Married Couple Credit When Both Spouses Are Employed**

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



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