1999 DRAFTING REQUEST

Bill

Received: 08/11/1999					Received By: jkreye			
Wanted:	As time perm	its			Identical to LRB:			
For: Michael Powers (608) 266-1192					By/Representing:	vince		
This file may be shown to any legislator: NO			Drafter: j kreye					
May Contact:			Alt. Drafters:	shoveme				
Subject: Tax - individual income Tax Credits - miscellaneous				Extra Copies:				
Pre Top	pic:							
No spec	eific pre topic gi	ven						
Topic:								
married	persons credit;	\$10,000 of assi	ımed earned	d income				
Instruc	tions:							
See Atta	ached							
Draftin	g History:							
Vers.	<u>Drafted</u>	Reviewed	<u>Typed</u>	<u>Proofed</u>	Submitted	<u>Jacketed</u>	Resuired	
/1	jkreye 08/13/1999	jgeller 08/17/1999	mclark 08/17/199	99	lrb_docadmin 08/18/1999	lrb_docadm 02/11/2000		
FE Sent	For:			<end></end>				

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For: Michael Powers (608) 266-1192 By/Representing: vince

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Subject: **Tax - individual income**

Tax Credits - miscellaneous

Extra Copies:

Alt. Drafters:

一种

shoveme

Pre Topic:

May Contact:

No specific pre topic given

Topic:

married persons credit; \$10,000 of assumed earned income

Instructions:

See Attached

Drafting History:

<u>Vers.</u> <u>Drafted</u> <u>Reviewed</u> <u>Typed</u> <u>Proofed</u> <u>Submitted</u> <u>Jacketed</u> <u>Required</u>

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FE Sent For:

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6-1192 Rep Michael Porvers	
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3 working familier credit - 100 71.07(5m)	

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8-10-99

Vince Williams

A constituent has asked us to make some changes to the married Couples credit and the working families credit. It is my understanding that Marc Shorers will be out of the office until August 23. Ubuld it be passible for you to letten the enclosed materials and prepare two duatts that address our constituents Thank You,

Mike...

ONE Braft Here are some examples of tax returns for married couples with the same income. Under current law there is no married couple credit if only one or neither spouse has earned income. By changing the instructions for line 3 of schedule 2, each spouse is assumed to have earned \$10,000. This would give all married couples a minimum credit of \$217 while still allowing the maximum credit of \$304 if both spouses worked. (the \$10,000 figure could be adjusted as necessary to make the credit even more equitable) This is one possibility for consideration to eliminate the married couple penalty for all who file jointly.

Second Braft Another point to be made is regarding the working families credit. For the 1998 tax year a married couple would pay no tax if their taxable income was \$18,000, but would pay \$601 tax if their income was \$19,000. Somehow a table could be used to make the transition more gradual.

Also, please revisit my previous letter regarding the use of the current year's property tax bill in determining school tax credit.

Thank you for your interest. I'm available anytime for clarification or further information.

Thanks again

Jim Kosir P 0 Box 455 Albany WI 53502 (608)862-1155 Form 1998 ending For the year Jan. 1 - Dec. 31, 1998, or other tax year beginning First name and middle initial Your social security number Your last name QUICK REFUND First name and middle initial If a joint return, spouse's last name Spouse's social security number Do you qualify (see label print page 5)? SMITH Home address (number and street) Use or p **IMPORTANT** You must enter your City or post office, state, ZIP code social security number(s) If you want \$1 to go to the State Election Campaign Fund, Check only one box You check box(es). Your spouse Single Checkingthebox(es)will not change your tax or refund. Filing status Married filing joint return Were any of your wages earned in Illinois? llino^{is} wages Married filing separate return. Fill in spouse's (See page 5) full name and social security number If yes, fill in amount of Illinois wages Head of household (with qualifying person) You \$ Fill in qualifying person's name Spouse \$ 2 State and municipal interest (see page 6) 2____ 7 United States government interest 7 ______ 9 Social security (see page 8) 9_____ Special Tax Worksheet. .. 14 _____ X Tax Table or 14 Tax. (See page 14) Check if from 15 Dependent credit. Fill in number of dependents (do not count _____ x \$50 = 15 _____ yourself or spouse) 17 Wisconsin itemized deduction credit. Complete Schedule 1 on page 3 . 17 ______ Tax computation 18 School property tax credit a. Rent paid in 1998 - heat included Rent paid in 1998 - heat not included ... **b.** Property taxes paid on home in 1998. . . . Find credit from table, page 17 · · · · · · 18b 770.-21 Subtract line 20 from line 14. If line 20 is larger than line 14, fill in -0- · · · · · · · 21

If homestead credit claimed P.O. Box 34, Madison, WI 53786-0001

Wisconsin income tax For the year Jan. 1 - Dec 31, 1998, or other tax year beginning Form Your social security number Your last name First name and middle initial BROWN QUICK REFUND First name and middle initial If a joint return, spouse's last name Spouse's social security number Do you qualify (see label print GLORIA page 5)? Home address (number and street) Use I or p IMPORTANT A You must enter your City or post office. state, ZIP code social security number(s) If you want \$1 to go to the State Election Campaign Fund, Check only one box check box(es). You Your spouse Single Checking the box(es) will not change your tax or refund. Filing status Married filing joint return ∵ `g; : Were any of your wages earned in Illinois? Married filing separate return. Fill in spouse's (See page 5) age Yes full name and social security number ₃≩ If yes, fill in amount of Illinois wages Head of household (with qualifying person) You \$ Fill in qualifying person's name Spouse \$ 24,000 .-2 State and municipal interest (see page 6) 2 ___ 24.000 5 Add lines 1 through 4 6 State income tax refund (Form 1040, line 10) 6 _____ 8 Unemployment compensation (see page 8). 8 ___ 9 Social security (see page 8) 12 **12** Add lines 6 through 11 24,000 Tax Table or Special Tax Worksheet. .. 14 14 Tax. (See page 14) Check if from 15 Dependent credit. Fill in nurnber of dependents (do not count x \$50 = 15 _____ yourself or spouse) 17 Wisconsin itemized deduction credit. Complete Schedule 1 on page 3 . 17 18 School property tax credit a. Rent paid in 1998 - heat included Rent paid in 1998 -- heat not included ... ▶ 18a 212.-Find credits from table, page 16 **b.** Property taxes paid on home in 1998. ... **20** Add lines 15 through 19 20

÷	22 Amountfromline21	22_	770
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) (C	2 4 Add lines 22 and 23		_
atio	25 Married couple credit. Complete Schedule 2 on page 3		
put	26 Manufacturer's sales tax credit. Attach Schedule MS		
COLL	27 Add lines 25 and 26		260
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ons	30 Sales and use tax due on out-of-state purchases (see page 20)		
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nd credits statements l	36 Earned income credit. Qualifying children % = 36		
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a a	45 If line 41 is smaller than line 33, subtract line 41 from line 33. This is the AMOUNT YOU OWE. Paper clip payment to front of return	. 45 _	
ŧ	Check proper box and fill in name of municipality and the county in which you lived at the end of		Attach a copy of your federal
Tax district	City Village School district number		income tax return
Ö	Town School district number (see page 32)	-	this return
our n	Under penalties of law, I declare that this return and all attachments are true, correct, and complete to the best of m	ny knowle	
Sign your return	Your signature Spouse's signature (If filing jointly, BOTH must sign) Date		Daytime phone
SiS			()
	Mail your return to: Wisconsin Department of Revenue If tax due	T MAN	I D A P C

Name(s) shown on Form 1

Your social security number

Sc	hedule 1 - Wisconsin Itemized Deduction Credit (see page 15)		
1	Medical and dental expenses from line 4, federal Schedule A. See instructions for exceptions	1	
2	Interest paid from line 14, federal Schedule A. Do not include interest paid on a second home located outside Wisconsin or on a residence which is a boat. Also, do not include interest paid to purchase or hold U.S. government securities	2	_
3	Gifts to charity from line 18, federal Schedule A. See instructions for exceptions	3	•
4	Job expenses and miscellaneous deductions from line 26, federal Schedule A. See instructions for exceptions	4	
5	Other miscellaneous deductions from line 27, federal Schedule A. See instructions for exceptions	5	·
6	Add lines 1 through 5	6	
7	Using Wisconsin income from line 13 on page 1, find your standard deduction from table on page 31. (If Special Tax Worksheet on page 14 used, fill in the standard deduction from line 6 of that worksheet.)		
8	Subtract line 7 from line 6. If line 7 is more than line 6, fill in -O , ,	8	
9	Rate of credit is .05 (5%)	9	x .05
10	Multiply line 8 by line 9. Fill in here and on line 17 on page 1		
1	nedule 2 - Married Couple Credit When Both Spouses Are Employed (see page en completing this schedule, be sure to fill in your income in column (A) and your spouse's income in co	-	
	en completing this schedule, be sure to fill in your income in column (A) and your spouse's income in co (A) YOURSELF	olumn (B))	B) SPOUSE
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Wisconsin income tax For the year Jan. 1.Dec 31, 1998, or other tax yearbeginning 1998 ending Form First name and middle initial Yoursocialsecuntynumber Your last name DNES JAMES QUICK REFUND If a joint return, spouse's last name First name and middleinitial Spouse'ssocialsecuritynumber Do you qualify (see label print KUTH page 5)? Use I or p Homeaddress(numberandstreet) **IMPORTANT** You must enter your City or post office, state, zip code social security number(s) If you want \$1 to go to the State Election Campaign Fund, Check only one box check box(es). Your spouse Single Checking the box(es) will not change your tax or refund. Filing status Married filing joint return wages Were any of your wages earned in Illinois? Married filing separate return. Fill in spouse's (See page 5) Yes full name and social security number If yes, fill in amount of Illinois wages Head of household (with qualifying person) You \$ Fill in qualifying person's name Spouse \$ 24,000 -1 Federal adjusted gross income (see page 6) 4 Other additions (list) 6 State income tax refund (Form 1040, line 10) 6 _____ 7 United States government interest 9 Social security (see page 8) Special Tax Worksheet. .. 14 Tax Table or 14 Tax. (See page 14) Check if from 15 Dependent credit. Fill in number of dependents (do not count yourself or spouse) 17 Wisconsin itemized deduction credit. Complete Schedule 1 on page 3 . 17 _____ 18 School property tax credit a. Rent paid in 1998 - heat included Ε **b.** Property taxes paid on home in 1998. . . .

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iput	26 Manufacturer's sales tax credit. Attach Schedule MS		
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Additions	31 Endangered resources donation (decreases refund or increases amount owed)		
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w	45 If line 41 is smaller than line 33, subtract line 41 from line 33. This is the AMOUNT YOU OWE. Paper clip payment to front of return	45	
	The is the same of	_	
	Check proper box and fill in name of municipality and the county in which you lived at the end	of 1998.	A tta ch a copy of
ict x	City County of		your federal income tax return
Tax district	□ Village School district number (see page 32)		and schedules to this return
Sign your return	Under penalties of law, I declare that this return and all attachments are true, correct, and complete to the best of	f my knowled	
yn y etui	Your signature Spouse's signature (if filing jointly, BOTH must sign) Dale		Daytime phone
Sić			\ /
	Mail your return to: Wisconsin Department of Revenue		
	If tax due P.O. Box 268, Madison, WI 53790-0001 For Department Use If refund or no tax due P.O. Box 59, Madison, WI 53785-0001 R M Y	se Only	DAPC
	If refund or no tax due	IVIAN	

Name(s) shown on Form 1	Your social security number

Scl	nedule 1 - Wisconsin Itemized Deduction Credit (see page 15)		
1	Medical and dental expenses from line 4, federal Schedule A. See instructions for exceptions	1	
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	located outside Wisconsin or on a residence which is a boat. Also, do not include interest paid to	2	
•	purchase or hold U.S. government securities		
3	Gifts to charity from line 18, federal Schedule A. See instructions for exceptions	3	
4	Job expenses and miscellaneous deductions from line 26, federal Schedule A. See instructions forexceptions	4	
5	Other miscellaneous deductions from line 27, federal Schedule A. See instructions for exceptions	5	
6	Add lines 1 through 5	6	
7	Using Wisconsin income from line 13 on page 1, find your standard deduction from table on page 31. (If Special Tax Worksheet on page 14 used, fill in the standard deduction from line 6 of that worksheet.).	7	,
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9	Rate of credit is .05 (5%)		
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Use label or print	Your last name First name and middle initial Your social security number Smith If a joint return, spouse's last name First name and middle initial Spouse's social security number Smith ANE Spouse's social security number Smith S	QUICK REFUND Do you qualify (see page 5)?
V Use	Home address (number and street) Cityor post office, state, zip code Cityor post office, state, zip code You must enter your social security number(s)	
Filing status	Married filing joint return Married filing separate return. Fill in spouse's full name and social security number Married filing separate return. Fill in spouse's full name and social security number Mere any of your wages earned in III (See page 5) Yes No If yes, fill in amount of Illinois wages	our spouse If not change your fax or refund. inois?
	Fill in qualifying person's name Spouse \$	
	1 Federal adjusted gross income (see page 6) 2 State and municipal interest (see page 6) 3 Capital gain/loss adjustment (see page 7) 4 Other additions (list) 5 AddlinesIthrough4 6 State income tax refund (Form 1040, line 10) 6 7 United States government interest 7 8 Unemployment compensation (see page 8) 9 Social security (see page 8) 9 9 10 Capital gain/loss adjustment (see page 9) 11 Other subtractions (list). 12 Add lines 6 through 11 13 Subtract line 12 from line 5. This is your Wisconsin income 14 Tax. (See page 14) Check if from Tax Table or Special Tax Worksheet. 15 Dependent credit. Fill in number of dependents (do not count yourself or spouse) x \$50 = 15 16 Senior citizen credit (Caution: see page 14).	3 4 5 24,800 13 24,000 14 982
	17 Wisconsin itemized deduction credit. Complete Schedule 1 on page 3 . 17 18 School property tax credit a. Rent paid in 1998 - heat included	<u>-</u>
	20 Add lines 15 through 19	20 212

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computation (cont'd.)	23	Alternative minimum tax. Attach Schedule MT	•
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		If line 41 is larger than line 33, subtract line 33 from line 41. This is the amount OVERPAID . 42	140
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Refur amour		Amount of line 42 you want APPLIED TO YOUR 1999 ESTIMATED TAX 44	_
<u>а</u> н	45	If line 41 is smaller than line 33, subtract line 41 from line 33. This is the AMOUNT YOU OWE. Paper clip payment to front of return	
Tax district	Che	eck proper box and fill in name of municipality and the county in which you lived at the end of 1998. City County of	www.fodorol
dis		Town School district number (see page 32)	and schedules to tilis return -
Sign your return		er penalties of law, I declare that this return and all attachments are true, correct, and complete to the best of my known r signature Spouse's signature (If filing jointly, BOTH must sign) Date	vledge and belief. Daytime phone ()
. ,	<i>lf</i> 1 If <i>If</i>	your return to: Wisconsin Department of Revenue ax due	AN D A P C

	•						
	Name(s)	shown	on	Form	1		
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Your social security number

Scl	hedule 1 - Wisconsin Itemized Deduction Credit (see page 15)	
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9	Rate of credit is .05 (5%)	. 9 <u>x .05</u>
10	Multiply line 8 by line 9. Fill in here and on line 17 on page 1	. 10
1 2	Taxable wages, salaries, tips, and other employe compensation. Do NOT enter interest, dividends, pensions, unemployment compensation, or other unearned income	(B) SPOUSE
	self-employment or earned income	
3	embine lines 1 and 2. Enter total or \$10,000 whichever is greater 3	10,000.
4	Add amounts from your federal Form 1040, lines 23 and 29, plus repayment of supplemental unemployment benefits, employe expenses of qualified performing artists and of fee basis state or local government officials, and contributions to Section 50 I (c)(18) pension plans included in line 32, and any Wisconsin disability income exclusion. Fill in the total of these adjustments that apply to your or your spouse's income	<u> </u>
5	Subtract line 4 from line 3. This is qualified earned income. If less than zero, fill in -0-	10,000
6		
7	Compare the amounts in columns (A) and (B) of line 5. Fill in the smaller amount here If more than \$14,010, fill in \$14.010	•
7	Compare the amounts in columns (A) and (B) of line 5. Fill in the smaller), 000 .—

Wisconsin income tax For the year Jan. 1-Dec. 31, 1998, or other tax year beginning . 1998 ending Form First name and middle initial Your social security number Your last name 5MIT QUICK REFUND Il a joint return, spouse's last name First name and middle initial Spouse's social security number Do you qualify (see label print page 5)? Use I or p Home address (number and street) IMPORTANT A You must enter your City or post office, state, zip code social security number(s) It you want \$1 to go to the State Election Campaign Fund, Check only one box check box(es). you Your spouse Single Checking the box(es) will not change your lax of refund. Filing status Married filing joint return Were any of your wages earned in Illinois? linois wages Married filing separate return. Fill in spouse's (See page 5) Yes full name and social security number If yes, fill in amount of Illinois wages Head of household (with qualifying person) You \$ Fill in qualifying person's name Spouse \$ 12,000 .-2 State and municipal interest (see page 6) 2 12,000 6 State income tax refund (Form 1040, line 10) 6 _____ 12 **12** Add lines 6 through 11 12,000 353. Tax Table or Special Tax Worksheet. .. 14 _____ 14 Tax. (See page 14) Check if from 15 Dependent credit. Fill in number of dependents (do not count _____ x \$50 = 15 _____ yourself or spouse) 17 Wisconsin itemized deduction credit. Complete Schedule 1 on page 3 17 ______ 18 School property tax credit a. Rent paid in 1998 - heat included Rent paid in 1998 - heat not included ... Find credits from table, page 16 · · · · · · 18a / 07. **b.** Property taxes paid on home in 1998. . . . **20** Add lines 15 through 19 20

ď.)	22 Amount from line 21	.22 <u>246.</u> -	
ont'	23 Alternative minimum tax. Attach Schedule MT	. 23	
computation (cont'd.)	24 Add lines 22 and 23	. 24 246.	_
tatic	25 Married couple credit. Complete Schedule 2 on page 3 · · · · · · . 25		
ndu	26 Manufacturer's sales tax credit. Attach Schedule MS		
LOO .	2 7 Add lines 25 and 26	. 27	
x a	28 Subtract line 27 from line 24. If line 27 is larger than line 24, fill in -O This is your net tax .	28 246.	-
tax	29 Temporary recycling surcharge (see page 19).		
is to	30 Sales and use tax due on out-of-state purchases (see page 20)	30	
Additions te	31 Endangered resources donation (decreases refund or increases amount owed)		
ipp	32 Penalties on IRAs, other retirement plans, MSAs, etc. (see page 21) x .33 =		
	33 Add lines 28 through 32		منق
စု	34 Wisconsin income tax withheld. Attach withholding statements 34		
nd credits statements here	35 1998 estimated tax payments and amount applied from 1997 return . 35		
dits	36 Earned income credit. Qualifying children		
credits atement	Federal credit x %= 36		
and g sta	37 Farmland preservation credit. Attach Schedule FC		
nts a	38 Net income tax paid to another state (see page 22)		
mer hhò	39 Homestead credit. Attach Schedule H	<u></u>	
Payments and Attach withholding sta	40 Farmland tax relief credit. Property taxes on farmland x .10 = 40		
Atta	41 Add lines 34 through 40	41 300.	
or due	42 If line 41 is larger than line 33, subtract line 33 from line 41. This is the amount OVERPAID	42 is-+.	
and c	43 Amount of line 42 you want REFUNDED TO YOU	.43 54.	
Refui	44 Amount of line 42 you want APPLIED TO YOUR 1999 ESTIMATED TAX 44		
ᄄᇣ	45 If line 41 is smaller than line 33, subtract line 41 from line 33.		
	This is the AMOUNT YOU OWE. Paper clip payment to front of return	. 45	
 	Check proper box and fill in name of municipality and the county in which you lived at the end of 19	Attaon a cop	
Tax district	City County of	your feder income tax re	eturi
dis	Village School district number (see page 32)	and schedule this retur	
	☐ Town (see page 32)	. ——	
Sign your return	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. Daytime phone	
gn you return	Your signature Spouse's signature (If filing jointly, BOTH must sign) Date	()	
يق ـ			
	Mail your return to Wisconsin Department of Revenue		
	If tax due P 0. Box 268, Madison, WI 53790-0001		
	If refund or no tax due	T MAN D A P C	

Line 18b instructions - continued

The property taxes for you; home to be filled in are further limited as follows:

- a. If a home was purchased or sold during 1998, 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 of the home. If the closing agreement does not divide the taxes between the seller and buyer, divide the property taxes between the seller and the buyer on the basis of the number of months each one owned. the home.
- b. If you owned a mobile home during 1998, property taxes include the mobile home parking permit fees paid to your municipality and/or the personal property taxes paid on your mobile home. Payments for space rental should be filled in as rent on line 18a.
- 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 which 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.

Home Owner's School Property Tax Credit Table*

Froperty Taxes If Property Taxes a r e : But Line 18b At Less Credit Least Than Credit is Seat Than Seat T						· · · · · · · · · · · · · · · · · · ·		
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But Line 18b							1	
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;aution The credit allowed certain persons may be less than the amount indicated. See "Special Cases" on page 15. Line 18b instructions - continued

CAUTION Property taxes paid during 1998 must be reduced by any amounts received as a refund of such taxes. For example, a taxpayer claimed farmland preservation credit (which is considered a refund of property taxes) on his or her 1997 Wisconsin return. The taxpayer received a farmland preservation credit in 1998 of \$600 which was based on 1997 property taxes accrued of \$6,000. The 1997 property taxes were paid in 1998 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 1998 are \$5,400 (\$6,000 less \$600 farmland preservation credit). Of this amount, \$540 (10% of \$5,400) is used to compute the 1998 school property tax credit,

Step 2 After you have filled in the amount of property taxes paid on your home in 1998, refer to the Home Owner's School Property Tax Credit Table on this page to determine your credit. Fill in the amount of your credit on line 18b.

CAUTION If you are also claiming the renter's credit On line 18a, the total of your renter's and home owner's credits may not exceed \$350 (\$175 if married filing a separate return'or married filing as head of household).



If your income is less than the amount indicated below for your filing status, you may claim the working families tax Credit.

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

Single, Head of Household, or Married Filing Separate Re-

- . If the amount on line 13 of Form 1 is \$9,000 or less, your credit 'is equal to your tax. Fill in the amount from line 14 of Form' 1 on line 19.
- If the amount on line 13 of Form I is more than \$9,000 but less than \$10,000, use.the 'worksheet on page 18 to compute your credit.
- If the amount on line 13 of Form 1 is \$10,000 or more, fill in -0-on line 19. You do not qualify for the working families tax credit.

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- If the amount on line 13 of Form I is more than \$18,000 but less than \$19,000, use the worksheet on page 18 to compute your credit.
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State af Misconsin 1999 - 2000 LEGISLATURE

LRB-3413/?

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AN ACT !.; relating to: the married persons individual income tax credit.

Analysis by the Legislative Reference Bureau

Under current law, married persons that file a joint individual income tax return receive a tax credit equal to a percentage of one spouse's earned income. For taxable years beginning after December 31, 1999 and ending before January 1, 2001, the tax credit is 2.75% of the earned income of the spouse with the lower earned income, but not more than \$385. For taxable years beginning after December 31, 2000, the tax credit is 3% of the earned income of the spouse with the lower earned income, but not more than \$420.

Under this bill, for taxable years beginning after December 31, 1999 and ending before January 1, 2001, the tax credit for married persons that file a joint individual income tax return is 2.75% of the earned income of the spouse with the lower earned income or 2.75% of \$10,000, whichever is greater, but not more than \$385. For taxable years beginning after December 31, 2000, the tax credit is 3% of the earned income of the spouse with the lower earned income or 3% of \$10,000, whichever is greater, but not more than \$420.

For further information **see** the **state** fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 71.07 (6) (am) 2. c. of the statutes is amended to read:

1	71.07 (b) (am) 2. c. For taxable years beginning after December 31, 1999, and
2	before January 1, 2001, 2.75% of the earned income of the spouse with the lower
3	earned income or 2.75% of \$10.000, whichever is greater, but not more than \$385.
4	SECTION 2. 71.07 (6) (am) 2. d. of the statutes is amended to read:
5	71.07 (6) (am) 2. d. For taxable years beginning after December 31, 2000, 3%
6	of the earned income of the spouse with the lower earned income $\frac{1}{3}$ of \$10,000.
7	whichever is greater, but not more than \$420.
8	SECTION 3. Initial applicability.
9	(1) Married persons credit. This act first applies to taxable years beginning
10	on January 1, 2000.
11	(END)

SUBMITTAL FORM

LEGISLATIVE REFERENCE BUREAU **Legal Section** Telephone: 266-3561 5th Floor, 100 N. Hamilton Street

The attached draft is submitted for your inspection. Please check each part carefully, proofread each word, and **sign** on the appropriate line(s) below.

Date: 08/18/1999 **To:** Representative Powers

Relating to LRB drafting number: LRB-34 13

married persons credit; \$10,000 of assumed earned income
Subject(s) Fax - individual income, Tax Credits - miscellaneous
1. JACKET the draft for introduction
in the Senate or the Assembly (checkonly one). Only the requester under whose name the
drafting request is entered in the LRB's drafting records may authorize the draft to be submitted. Please
allow one day for the preparation of the required copies.
2. REDRAFT. See the changes indicated or attached
A revised draft will be submitted for your approval with changes incorporated.
3. Obtain FISCAL ESTIMATE NOW , prior to introduction
If the analysis indicates that a fiscal estimate is required because the proposal makes an appropriation or
increases or decreases existing appropriations or state or general local government fiscal liability or
revenues, you have the option to request the fiscal estimate prior to introduction. If you choose to
introduce the proposal without the fiscal estimate, the fiscal estimate will be requested automatically upon
introduction. It takes about 10 days to obtain a fiscal estimate. Requesting the fiscal estimate prior to
introduction retains your flexibility for possible redrafting of the proposal.
If you have any questions regarding the above procedures, please call 266-3561. If you have any questions
relating to the attached draft, please feel free to call me.

Joseph T. Kreye, Legislative Attorney Telephone: (608) 266-2263