

Line 20 Itemized Deduction Credit – continued

- Contributions and interest allocated to you by a tax-option (S) corporation if you treated the amount as a subtraction on line 11.
- All casualty and theft losses except casualty losses that are directly related to a federally-declared disaster.

Line 21 Armed Forces Member Credit

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

- You were on active duty, and
- You received military pay from the federal government in 2017, and
- The military pay was for services performed **while stationed outside the United States**.

→ You may *not* claim the armed forces member credit if you were on active duty as a member of the Reserves or National Guard and you excluded certain military pay from your income. See Code 20 on page 26 of the instructions for information on the exclusion.

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

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

You may claim a credit if you paid rent during 2017 for living quarters used as your primary residence OR you paid property taxes during 2017 on your home. You are eligible for a credit whether or not you claim homestead credit on line 45.

You may *not* claim the school property tax credit if you or your spouse are claiming the veterans and surviving spouses property tax credit.

Special Cases

If You Paid Both Property Taxes and Rent You may claim both the renter's credit and the homeowner's credit. The total combined credit claimed on lines 22a and 22b may not be more than \$300 (\$150 if married filing a separate return or married filing as head of household).

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

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

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

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

Step 1 Rent Paid in 2017 Fill in on the appropriate line(s) the total rent that you paid in 2017 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 2017 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 2017. For example, if you and two other persons rented an apartment and paid a total rent of \$6,000 in 2017, and you each paid \$2,000 of the rent, each could claim a credit based on \$2,000 of rent.

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

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 22a.

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

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

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

***Caution** The credit allowed certain persons may be less than the amount indicated. See "Special Cases" on page 32.

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

Step 1 Property Taxes Paid on Home in 2017 Fill in the amount of property taxes that you *paid* in 2017 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 2017.

Property taxes are further limited as follows:

- If you bought or sold your home during 2017, 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.
- If you owned a mobile home during 2017, property taxes include the municipal permit fees paid to your municipality and/or the personal property taxes paid on your mobile home. (Payments for space rental for parking a mobile home or manufactured home should be filled in as rent on line 22a.)
- 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 2017 must be reduced by any amounts received as a refund of such taxes. For example, a taxpayer claimed farmland preservation credit on Schedule FC (which is considered a refund of property taxes) on his or her 2016 Wisconsin return. The taxpayer received a farmland preservation credit in 2017 of \$600 that was based on 2016 property taxes accrued of \$6,000. The 2016 property taxes were paid in 2017 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 2017 are \$5,400 (\$6,000 less \$600 farmland preservation credit). Of this amount, \$540 (10% of \$5,400) is used to compute the 2017 school property tax credit.

Homeowner's School Property Tax Credit Table*

| If Property Taxes are: | | | If Property Taxes are: | | | If Property Taxes are: | | | If Property Taxes are: | | | If Property Taxes are: | | |
|------------------------|---------------|--------------------|------------------------|---------------|--------------------|------------------------|---------------|--------------------|------------------------|---------------|--------------------|------------------------|---------------|--------------------|
| At Least | But Less Than | Line 22b Credit is | At Least | But Less Than | Line 22b Credit is | At Least | But Less Than | Line 22b Credit is | At Least | But Less Than | Line 22b Credit is | At Least | But Less Than | Line 22b Credit is |
| \$ 1 | \$ 25 | \$ 2 | \$ 500 | \$ 525 | \$ 62 | \$1,000 | \$1,025 | \$ 122 | \$1,500 | \$1,525 | \$ 182 | \$ 2,000 | \$ 2,025 | \$ 242 |
| 25 | 50 | 5 | 525 | 550 | 65 | 1,025 | 1,050 | 125 | 1,525 | 1,550 | 185 | 2,025 | 2,050 | 245 |
| 50 | 75 | 8 | 550 | 575 | 68 | 1,050 | 1,075 | 128 | 1,550 | 1,575 | 188 | 2,050 | 2,075 | 248 |
| 75 | 100 | 11 | 575 | 600 | 71 | 1,075 | 1,100 | 131 | 1,575 | 1,600 | 191 | 2,075 | 2,100 | 251 |
| 100 | 125 | 14 | 600 | 625 | 74 | 1,100 | 1,125 | 134 | 1,600 | 1,625 | 194 | 2,100 | 2,125 | 254 |
| 125 | 150 | 17 | 625 | 650 | 77 | 1,125 | 1,150 | 137 | 1,625 | 1,650 | 197 | 2,125 | 2,150 | 257 |
| 150 | 175 | 20 | 650 | 675 | 80 | 1,150 | 1,175 | 140 | 1,650 | 1,675 | 200 | 2,150 | 2,175 | 260 |
| 175 | 200 | 23 | 675 | 700 | 83 | 1,175 | 1,200 | 143 | 1,675 | 1,700 | 203 | 2,175 | 2,200 | 263 |
| 200 | 225 | 26 | 700 | 725 | 86 | 1,200 | 1,225 | 146 | 1,700 | 1,725 | 206 | 2,200 | 2,225 | 266 |
| 225 | 250 | 29 | 725 | 750 | 89 | 1,225 | 1,250 | 149 | 1,725 | 1,750 | 209 | 2,225 | 2,250 | 269 |
| 250 | 275 | 32 | 750 | 775 | 92 | 1,250 | 1,275 | 152 | 1,750 | 1,775 | 212 | 2,250 | 2,275 | 272 |
| 275 | 300 | 35 | 775 | 800 | 95 | 1,275 | 1,300 | 155 | 1,775 | 1,800 | 215 | 2,275 | 2,300 | 275 |
| 300 | 325 | 38 | 800 | 825 | 98 | 1,300 | 1,325 | 158 | 1,800 | 1,825 | 218 | 2,300 | 2,325 | 278 |
| 325 | 350 | 41 | 825 | 850 | 101 | 1,325 | 1,350 | 161 | 1,825 | 1,850 | 221 | 2,325 | 2,350 | 281 |
| 350 | 375 | 44 | 850 | 875 | 104 | 1,350 | 1,375 | 164 | 1,850 | 1,875 | 224 | 2,350 | 2,375 | 284 |
| 375 | 400 | 47 | 875 | 900 | 107 | 1,375 | 1,400 | 167 | 1,875 | 1,900 | 227 | 2,375 | 2,400 | 287 |
| 400 | 425 | 50 | 900 | 925 | 110 | 1,400 | 1,425 | 170 | 1,900 | 1,925 | 230 | 2,400 | 2,425 | 290 |
| 425 | 450 | 53 | 925 | 950 | 113 | 1,425 | 1,450 | 173 | 1,925 | 1,950 | 233 | 2,425 | 2,450 | 293 |
| 450 | 475 | 56 | 950 | 975 | 116 | 1,450 | 1,475 | 176 | 1,950 | 1,975 | 236 | 2,450 | 2,475 | 296 |
| 475 | 500 | 59 | 975 | 1,000 | 119 | 1,475 | 1,500 | 179 | 1,975 | 2,000 | 239 | 2,475 | 2,500 | 299 |
| | | | | | | | | | | | | 2,500 or more | | 300 |

***Caution** The credit allowed certain persons may be less than the amount indicated. See "Special Cases" on page 32.

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

Step 2 Use the Homeowner's School Property Tax Credit Table on page 34 to figure your credit. Fill in the amount of your credit on line 22b.

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

Line 23 Working Families Tax Credit

If you are married filing a separate return, are under age 65, and your income on line 14 of Form 1 is less than \$10,000, you may claim the working families tax credit.

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

- If the amount on line 14 of Form 1 is \$9,000 or less, your working families tax credit is equal to your tax. Fill in the amount from line 19 of Form 1 on line 23.
- If the amount on line 14 of Form 1 is more than \$9,000 but less than \$10,000, use the worksheet at right to compute your working families tax credit.
- If the amount on line 14 of Form 1 is \$10,000 or more, leave line 23 blank. You do not qualify for the credit.

| Working Families Tax Credit Worksheet | |
|--|----------|
| Do not complete this worksheet if: | |
| <ul style="list-style-type: none"> • Line 14 of your Form 1 is \$9,000 or less. • Line 14 of your Form 1 is \$10,000 or more. • You may be claimed as a dependent on another person's return. | |
| 1. Amount from line 19 of Form 1 | 1. _____ |
| 2. Total credits from lines 20 through 22 of Form 1 plus the total of the first five credits listed in the line 24 instructions | 2. _____ |
| 3. Subtract line 2 from line 1. If the result is zero or less, stop here. You do not qualify for the credit | 3. _____ |
| 4. Fill in \$10,000 | 4. _____ |
| 5. Fill in amount from line 14 of Form 1 | 5. _____ |
| 6. Subtract line 5 from line 4 | 6. _____ |
| 7. Divide line 6 by one thousand (1,000). Fill in decimal amount | 7. _____ |
| 8. Multiply line 3 by line 7. This is your working families tax credit. Fill in this amount on line 23 of Form 1 | 8. _____ |

Line 24 Certain Nonrefundable Credits

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

➔ Enclose Schedule CR, along with the appropriate schedule for the credit(s) you are claiming with Form 1. Enclose Schedule CF for each credit for which you claim a carryforward of unused credit. Fill in the amount from line 11 of Schedule CR on line 24. See page 10 for information on obtaining Schedule CR.

- **Postsecondary Education Credit Carryforward** (Schedule CF)
- **Water Consumption Credit Carryforward** (Schedule CF)
- **Biodiesel Fuel Production Credit Carryforward** (Schedule CF)
- **Health Insurance Risk-Sharing Plan Assessments Credit Carryforward** (Schedule CF).
- **Veteran Employment Credit Carryforward** (Schedule CF).
- **Film Production Company Investment Credit Carryforward** (Schedule CF).
- **Schedule CM – Community Rehabilitation Program Credit** The community rehabilitation program credit is available to persons who enter into a contract with a community rehabilitation program to have the program perform work for the entity. Complete Schedule CM.
- **Research Facilities Credit Carryforward** (Schedule CF).

Line 27 Alternative Minimum Tax

You may owe Wisconsin alternative minimum tax if you benefit from certain deductions, credits, and the special tax treatment of some kinds of income. This tax is figured on Schedule MT. Use the worksheet on page 36 to see if you must complete Schedule MT.

If line 10 of the worksheet is more than the amount on Form 1, line 26, fill in Schedule MT to see if you owe the alternative minimum tax. If line 10 is equal to or less than the amount on Form 1, line 26, do not fill in Schedule MT.