

Form WT-4A		WORKSHEET FOR EMPLOYEE WITHHOLDING AGREEMENT		2005
1. Filing Status: <input type="checkbox"/> A. Single <input type="checkbox"/> C. Married, expect to file a separate Wisconsin tax return Check one box <input type="checkbox"/> B. Married, expect to file a joint Wisconsin tax return <input type="checkbox"/> D. Head of Household				
2. Estimated 2005 Wisconsin income. (Caution: Before entering an amount see the instructions for line 2 on the reverse side of page 3. Include your income and your spouse's income if you checked filing status "B".)			2	
3. Estimated standard deduction and exemptions. (See instructions for line 3 and Standard Deduction Schedules on reverse side of page 3. Use the schedule that corresponds with filing status checked. Part-year and nonresidents must prorate.)			3	
4. Estimated taxable income. (Subtract line 3 from line 2.)			4	
5. Estimated gross tax. (See Tax Rate Schedules on reverse side of page 3. Use the schedule that corresponds with filing status checked.)			5	
6. Estimated credits. (See line 6 instructions on the reverse side of page 3.)			6	
7. Estimated net tax liability for 2005. (Subtract line 6 from line 5. If the amount on line 6 exceeds the amount on line 5, enter zero.)			7	
8. Amount previously withheld and amount paid by Declaration of Estimated Tax for 2005. (If you checked filing status "B", include amounts for both yourself and your spouse.)			8	
9. Amount which will be withheld from spouse's wages during the balance of 2005. (Complete this line only if you checked filing status "B".)			9	
10. Remaining amount to be withheld from your wages. (Add lines 8 and 9 and subtract the total from the amount shown on line 7. Enter here and on line 1 of WT-4A agreement below.)			10	

WT-4A		WISCONSIN EMPLOYEE WITHHOLDING AGREEMENT		2005
Employee's Last Name		First Name and Initial	This agreement <input type="checkbox"/> April 30, 2006 <input type="checkbox"/> _____ expires on: (Calendar year filers) (Fiscal year filers see instr.)	
		Social Security Number	Employer's Name	
Employee's Address (Number and Street)			Employer's Address (Number and Street)	
City, State and Zip Code			City, State and Zip Code	
EMPLOYEE – File a copy of this agreement with your employer and, within 10 days, send a copy to: Wis. Dept. of Revenue PO Box 8906 Madison, WI 53708-8906 EMPLOYER – Retain this agreement in your files. The amount on line 3 should be withheld from the employee's wages each payroll period rather than the amount determined from the Wis. Withholding Tax Guide.		1. Remaining amount to be withheld. (From line 10 of employee withholding worksheet above.)		1
		2. Remaining number of payroll periods for 2005. (Obtain this figure from your employer.)		2
		3. Amount to be withheld each payroll period. (Divide line 1 by the number of payroll periods entered on line 2.)		3
I declare that to the best of my knowledge and belief the information contained in this agreement is true, correct and complete.				
			(Signature of employee)	(Date)

INSTRUCTIONS

Who may use this form for 2005

Form WT-4A may be filed by an employee who determines that the amount withheld from his or her wages will be more than the employee's estimated net tax liability for 2005. Form WT-4A is an agreement between the employee and employer that a lesser amount will be withheld from the employee's wages than is provided for in the Wisconsin income tax withholding tables.

Before filing Form WT-4A, you should first determine if your withholding can be reduced a sufficient amount by claiming the maximum number of exemptions allowed on Form WT-4, "Employee's Wisconsin Withholding Exemption Certificate" (or on federal Form W-4, "Employee's Withholding Allowance Certificate") which you completed when you started employment with your employer. If you are not claiming the maximum number of exemptions allowed, you may decrease your withholding by filing a new Form

WT-4 (or federal Form W-4) with your employer and claiming an increased number of exemptions. If you are claiming the maximum number of exemptions allowed and your withholding is still more than your estimated net tax liability for 2005 you should file Form WT-4A.

Note: If you incurred no Wisconsin income tax liability for 2004 and anticipate no liability for 2005, you may claim complete exemption from Wisconsin income tax withholding on Form WT-4.

More than one employer

If you are employed by more than one employer, you may file an Employee Withholding Agreement (Form WT-4A) with each employer, provided that the total amount withheld by all employers approximates your anticipated income tax liability for 2005.

How to file

Complete both the worksheet and Form WT-4A. Detach and file the appropriate copy with your employer. Mail the appropriate copy to the Department of Revenue within 10 days after Form WT-4A is filed with your employer.

If you do not send a copy of Form WT-4A (including the worksheet) to the Department within the required 10 days, the law provides for a \$10 penalty to be imposed against you.

Expiration date of Form WT-4A

Form WT-4A will expire on April 30, 2006 for 2005 calendar year filers. Calendar year filers should place an "X" in the April 30, 2006 box on Form WT-4A. For fiscal year filers the agreement will expire on the last day of the fourth month following the close of their fiscal year. Fiscal year filers should enter the appropriate expiration date in the space provided on Form WT-4A and place an "X" in the box.

How to amend your agreement

If you have already filed Form WT-4A and you have a substantial increase or decrease in your 2005 estimated tax liability, you should fill out a new Form WT-4A. Write the word "AMENDED" at the top of the new form. File one copy of the amended Form WT-4A with your employer and mail one copy to the Department of Revenue within 10 days after it is filed with your employer.

Revocation and penalties

If the Department determines that the amount to be withheld per the Employee Withholding Agreement, Form WT-4A, is insufficient, the Department may void the agreement by notification to the employer and employee.

If an employee enters into an agreement with the intent to defeat or evade the proper withholding of tax, the employee will be subject to a penalty equal to the difference between the amount required to be withheld and the amount actually withheld for the period that the agreement was in effect. Any employee who willfully supplies an employer with false or fraudulent information regarding an Employee Withholding Agreement with the intent to defeat or evade the proper withholding of tax may be imprisoned not more than 6 months, or fined not more than \$500 plus the cost of prosecution, or both.

Completing the worksheet for the Employee Withholding Agreement

Line 2. Refer to the Wisconsin income reported on line 13 of Form 1, line 12 of Form 1A, line 1 of Form WI-Z or line 29 of Form 1NPR of your Wisconsin income tax return. Your 2005 Wisconsin estimated income should be computed in the same manner as you computed your 2004 Wisconsin income, taking into account any changes you expect to occur in 2005.

Line 3. Your exemptions are \$700 for yourself, \$700 for your spouse if filing a joint return, and \$700 for each dependent. Add \$250 to the total if you are 65 years of age or over and, add \$250 if your spouse is 65 years of age or over. (Exception: If you are claimed as a dependent on someone else's return, you do not qualify for an exemption.) **Nonresidents and part-year residents** prorate the standard deduction as follows: (1) Figure your standard deduction using your federal adjusted gross income instead of your Wisconsin income, and (2) prorate using the ratio of Wisconsin income to federal adjusted gross income. Exemptions must also be prorated using the same ratio.

Line 6. Refer to a 2004 Wisconsin Form 1, Form 1A, Form WI-Z, or Form 1NPR.

Where to get forms and assistance

You may obtain additional forms and assistance in preparing Form WT-4A at the following Department of Revenue offices:

- Appleton** – 265 W. Northland Avenue
 - telephone (920) 832-2727
- Eau Claire** – District State Office Bldg., 718 W. Clairemont Ave.
 - telephone (715) 836-2811
- Madison** – 2135 Rimrock Road
 - assistance (608) 266-2772
 - forms (608) 266-1961
- Milwaukee** – District State Office Bldg., 819 N. 6th St.
 - assistance (414) 227-4000
 - telephone (414) 227-4440

In addition to the above offices, the department has branch offices throughout Wisconsin that provide assistance on a limited schedule. Consult your local telephone directory for the branch office nearest you.

2005 Standard Deduction Schedules

Schedule for Single Taxpayers			
If Wisconsin income is:		The 2005 Standard Deduction is:	
over —	but not over —		of the amount over —
\$ 0	\$11,769	\$8,170	
11,769	79,853	8,170 less 12%	\$11,770
79,853	or over	0	
Schedule for Head of Household			
If Wisconsin income is:		The 2005 Standard Deduction is:	
over —	but not over —		of the amount over —
\$ 0	\$11,769	\$10,550	
11,769	34,404	10,550 less 22.515%	\$11,770
34,404	79,853	8,170 less 12%	11,770
79,853	or over	0	
Schedule for Married Taxpayers Filing Jointly			
If Wisconsin income is:		The 2005 Standard Deduction is:	
over —	but not over —		of the amount over —
\$ 0	\$16,519	\$14,710	
16,519	90,895	14,710 less 19.778%	\$16,520
90,895	or over	0	
Schedule for Married Taxpayers Filing Separately			
If Wisconsin income is:		The 2005 Standard Deduction is:	
over —	but not over —		of the amount over —
\$ 0	\$ 7,849	\$6,990	
7,849	43,192	6,990 less 19.778%	\$7,850
43,192	or over	0	

2005 Tax Rate Schedules for Full-Year Residents*

Schedule A – For Single Taxpayers, Head of Household, Estates, and Trusts			
If taxable income is:		The 2005 Gross Tax is:	
over —	but not over —		of the amount over —
\$ 0	\$ 8,840	4.60%	\$ 0
8,840	17,680	\$ 406.64 + 6.15%	8,840
17,680	132,580	950.30 + 6.50%	17,680
132,580	or over	8,418.80 + 6.75%	132,580
Schedule B – For Married Taxpayers Filing Jointly			
If taxable income is:		The 2005 Gross Tax is:	
over —	but not over —		of the amount over —
\$ 0	\$ 11,780	4.60%	\$ 0
11,780	23,570	\$ 541.88 + 6.15%	11,780
23,570	176,770	1,266.97 + 6.50%	23,570
176,770	or over	11,224.97 + 6.75%	176,770
Schedule C – For Married Taxpayers Filing Separately			
If taxable income is:		The 2005 Gross Tax is:	
over —	but not over —		of the amount over —
\$ 0	\$ 5,890	4.60%	\$ 0
5,890	11,780	\$ 270.94 + 6.15%	5,890
11,780	88,390	633.18 + 6.50%	11,780
88,390	or over	5,612.83 + 6.75%	88,390

Note *Nonresidents and part-year residents must prorate the tax brackets (amounts appearing in the first two columns of the 2005 Tax Rate Schedules) based on the ratio of their Wisconsin income to their federal adjusted gross income. For example, for a single individual the tax brackets are \$8,840, \$8,840, and \$114,900. Assuming the individual has a ratio of 20%, the first \$1,768 (\$8,840 x .20) of taxable income is taxed at 4.60%, the next \$1,768 is taxed at 6.15%, the next \$22,980 (\$114,900 x .20) is taxed at 6.50%, and taxable income over \$26,516 is taxed at 6.75%.

EMPLOYEE – File a copy of this agreement with your employer and, within 10 days, send a copy to: ➔

Wis. Dept. of Revenue
P.O. Box 8906
Madison, WI 53708-8906