

Form WT-4A		WORKSHEET FOR EMPLOYE WITHHOLDING AGREEMENT		2000
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 2000 Wisconsin income. (Caution: Before entering an amount see the instructions for line 2 on the reverse side of page 3.)			2	
3. Estimated standard deduction. (See tables and instructions on reverse side of page 3. Use table that corresponds with filing status checked. Part-year and non-residents must prorate.)			3	
4. Estimated Wisconsin income. (Subtract line 3 from line 2.)			4	
5. Estimated gross tax. (Figure tax on amount on line 4 by using the tax rates on reverse side of page 3. Use schedule that corresponds with filing status checked.) Exception: Nonresidents and part-year residents must make additional calculations. contact any Department of Revenue office for details.			5	
6. Estimated credits. (See line 6 instructions on the reverse side of page 3.)			6	
7. Estimated net tax liability for 2000. (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 2000. (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 2000. (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		2000
Employee's Last Name		First Name and Initial	This agreement expires on: <input type="checkbox"/> April 30, 2001 <input type="checkbox"/> _____ (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 P.O. Box 8906 Madison, WI 53708 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 estimated tax worksheet above.)		1
		2. Remaining number of payroll periods for 2000. (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 2000

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 2000. 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 2000 you should file Form WT-4A.

Note: If you incurred no Wisconsin income tax liability for 1999 and anticipate no liability for 2000, 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 2000.

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, 2001 for 2000 calendar year filers. Calendar year filers should place an "X" in the April 30, 2001 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 2000 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 1. Check your filing status. Married persons, except nonresident aliens, may file a joint Wisconsin income tax return. Generally the filing of a joint

return will result in less overall tax for a husband and wife when compared to each filing a separate return. If you are married and expect to file a joint Wisconsin income tax return for 2000, you must take your spouse's income, deductions and credits into consideration when completing Form WT-4A. All persons who qualify for the head of household filing status for federal tax purposes qualify to file as head of household for Wisconsin. In addition, persons who qualify to file their federal return as a qualifying widow(er) with a dependent child may file as head of household for Wisconsin.

Line 2. Refer to the Wisconsin income reported on line 13 of Form 1, line 10 of Form 1A, line 1 of Form WI-Z or line 28 of Form 1NPR of your 1999 Wisconsin income tax return. Your estimated 2000 Wisconsin income should be computed in the same manner as you computed your 1999 Wisconsin income, taking into account any changes you expect to incur in 2000. If you checked filing status "B" include the income of both you and your spouse. NOTE: If you are a nonresident or part-year resident in 2000, you must use a 1999 Form 1NPR to compute your estimated 2000 Wisconsin income.

Line 3. Nonresidents and part-year residents must prorate their deduction in the ratio of estimated Wisconsin total income to estimated federal adjusted gross income. The standard deduction is not available to nonresident aliens.

Line 6. Refer to a 1999 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** – Timm Bldg., 265 W. Northland Avenue
telephone (920) 832-2727
- Eau Claire** – District State Office Bldg., 718 West Clairemont Avenue
telephone (715) 836-2811
- Madison** – 4638 University Avenue – telephone (608) 266-2772
- Milwaukee** – District State Office Bldg., 819 N. 6th St.
telephone (414) 227-4000

In addition to the above offices, the department has 30 branch offices throughout Wisconsin that provide assistance on a limited schedule. Consult your local telephone directory for the branch office nearest you.

2000 STANDARD DEDUCTION SCHEDULES

Schedule for Single Taxpayers			
If Line 2 is:		The 2000 Standard Deduction is:	
over —	but not over —		of the amount over —
\$ 0	\$10,379	\$7,200	
10,379	70,380	7,200 less 12%	\$10,380
70,380 or over		0	
Schedule for Head of Household			
If Line 2 is:		The 2000 Standard Deduction is:	
over —	but not over —		of the amount over —
\$ 0	\$10,379	\$9,300	
10,379	30,350	9,300 less 22.515%	\$10,380
30,350	70,380	7,200 less 12%	10,380
70,380 or over		0	
Schedule for Married Taxpayers Filing Jointly			
If Line 2 is:		The 2000 Standard Deduction is:	
over —	but not over —		of the amount over —
\$ 0	\$14,569	\$12,970	
14,569	80,148	12,970 less 19.778%	\$14,570
80,148 or over		0	
Schedule for Married Taxpayers Filing Separately			
If Line 2 is:		The 2000 Standard Deduction is:	
over —	but not over —		of the amount over —
\$ 0	\$ 6,919	\$6,160	
6,919	38,065	6,160 less 19.778%	\$6,920
38,065 or over		0	

2000 TAX RATE SCHEDULES FOR FULL-YEAR RESIDENTS*

Schedule A – For Single Taxpayers, Head of Household, Estates, and Trusts			
If Line 4 is:		The 2000 Gross Tax is:	
over —	but not over —		of the amount over —
\$ 0	\$ 7,790	4.73%	\$ 0
7,790	15,590	\$ 368.47 + 6.33%	7,790
15,590	116,890	862.21 + 6.55%	15,590
116,890 or over		7,497.36 + 6.75%	116,890
Schedule B – For Married Taxpayers Filing Jointly			
If Line 4 is:		The 2000 Gross Tax is:	
over —	but not over —		of the amount over —
\$ 0	\$ 10,390	4.73%	\$ 0
10,390	20,780	\$ 491.45 + 6.33%	10,390
20,780	155,850	1,149.14 + 6.55%	20,780
155,850 or over		9,996.23 + 6.75%	155,850
Schedule C – For Married Taxpayers Filing Separately			
If Line 4 is:		The 2000 Gross Tax is:	
over —	but not over —		of the amount over —
\$ 0	\$ 5,200	4.73%	\$ 0
5,200	10,390	\$ 245.96 + 6.33%	5,200
10,390	77,930	574.49 + 6.55%	10,390
77,930 or over		4,998.36 + 6.75%	77,930

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**