

WISCONSIN SCHOOL DISTRICT STATISTICS FOR TAX YEAR 2007
SUMMARY BY SCHOOL DISTRICT

This report summarizes, by school district, income tax information of the tax filers who indicated on their 2007 income tax returns that they resided in a given school district. The report includes 2007 income tax returns received by October 15, 2008.

Care should be exercised in using these data, since there are several problems inherent in the use of income tax data for measuring the ability to pay of school district property owners. First, the school district income information does not include the income of individuals who do not file tax returns because their income falls below the minimum filing requirements or because they do not have tax refunds.

Second, the income shown on the tax return excludes other sources of income that are either fully or partially exempt from tax (e.g. social security, public assistance, unemployment compensation). Thus, the income data from tax returns provided for school districts may understate the income of some districts.

Third, the income information does not include the income of nonresident property owners in the district, nor does it include the income of corporations located in the school districts.

The following is an explanation of the document's column headings.

<u>COLUMN HEADING</u>	<u>EXPLANATION</u>
School District Name	Name of school district as used by the Department of Public Instruction
District Number	Code number of school district as used by the Department of Public Instruction.
Return Count	The number of income tax returns that indicated a school district code regardless of whether or not they reported any income. (Husband and wife filing a joint return are counted as one return).
Total Income – Amount	The dollar total of all Wisconsin income reported by taxpayers to a school district before subtracting the standard deduction.
Total Income – Count	The number of tax returns by school district that reported Wisconsin total income (or loss).
Net Taxable Income – Amount	The dollar total of all Wisconsin taxable income after subtracting the standard deduction and personal exemption as determined by taxpayers of a school district. To be included, individual taxable income must be greater than \$0.

Net Taxable Income – Count	The number of tax returns for a school district that reported Wisconsin taxable income greater than \$0.
Net Tax – Amount	The dollar total of the net tax after subtracting the itemized deduction credit, school property tax credit, armed forces credit, working families credit and married couple credit. Such net tax determination is before the minimum tax, sales tax due on out-of-state purchases, endangered resources donation, penalties on retirement plans, taxes withheld, estimated tax payments, earned income credit, Farmland Preservation Credit, income tax paid to another state, Homestead Credit and farmland tax relief credit.
Net Tax – Count	The number of tax returns for which net tax was greater than \$0.
<u>ROW HEADING</u> (At End of Report)	
School Code/Tax District Mismatch	Data pertaining to those tax returns which did not indicate a correct school district.
State Total (Valid Codes Only)	Statewide totals of all of the columns for school districts that met or exceeded the validity criteria established by representatives of the Departments of Revenue, Administration and Public Instruction, and the Legislative Fiscal Bureau.
State Total (All Records)	Statewide totals of all of the columns for records – this is the sum of the school code/tax district mismatch and the state total (valid codes).

This report can be found on the Department of Revenue website: www.revenue.wi.gov. Copies are also available from the Wisconsin Department of Revenue, Division of Research and Policy, 2135 Rimrock Road, P.O. Box 8933, Mail Stop 6-73, Madison, WI 53708-8933; phone (608) 266-2700.