FC

Wisconsin farmland preservation credit

Instructions **2000**

Caution

Before you complete your 2000 Schedule FC, you may be required to notify the county land conservation committee. See Part "b" under "Attachments Required" on page 8.

Reminders

- Avoid errors – Some of the instructions are highlighted. These are areas where errors have often been made in prior years. Read these highlighted areas carefully to avoid errors and help prevent delays in receiving your credit.
- Fill in your property taxes on lines 11a and 11b of Schedule FC, even if you use the multiple township proration method of computing your credit.
- Fill in the actual number of acres on which your claim is based, on Schedule FC, question 4.
- Signatures by both the zoning authority and the county land conservation committee (LCC) authority are required on your zoning certificate.
- Submit a complete claim to help prevent delays in receiving your credit. A claim submitted without all of the proper attachments (see page 8) may be questioned.
- **Wait at least 10 weeks** before inquiring about your refund. Use the address or telephone numbers listed under "Questions About Refunds" or "TTY Phone Help," on page 2.
- Be sure to use the correct percentage level of credit (see line 15a instruction on page 7).

Checklist: STOP

Before mailing your claim, check off the following items –

☐ Questions 1 to 5c on Schedule FC all answered

☐ ALL household income reported

☐ ALL applicable schedules on back of Schedule FC completed

☐ Only your household's ownership percentage of property taxes claimed

☐ ALL arithmetic checked

☐ Schedule FC SIGNED

☐ All required attachments attached (see page 8)

☐ Claim assembled in the proper order, as follows:

- Wisconsin franchise or income tax Form 1, 1NPR, 2, 4, or 5
- Schedule FC
- 2000 property tax bills
- Attachments b through k under "Attachments Required" (see page 8)
- Any additional farmland preservation credit information
- Other Wisconsin schedules and forms
- Federal tax Form 1040, 1041, or 1120
- Federal schedules

GENERAL INFORMATION

Your farmland preservation credit is based on both your household income and your property taxes. To receive the credit you must meet all the conditions listed under "Who May Qualify" and file a farmland preservation credit claim (Schedule FC).

The 2000 credit is generally computed using the law in effect at the end of your taxable year which begins in 2000 (the "current year's law" method). However, if your farmland is subject to a farmland preservation agreement that was executed before August 15, 1991, you may compute your credit using the "prior year's law" method. Under this method, your 2000 household income and credit percentage are calculated based on the law in effect on the date your agreement was executed (see the instructions and worksheet on pages 8, 9, and 10 for more information).

In these instructions, "DATCP" means the Wisconsin Department of Agriculture, Trade and Consumer Protection.

WHO MAY CLAIM THE CREDIT

A claimant must be the owner of farmland and may be any of the following:

• *Individuals* – Individuals, partners in partnerships, members of limited liability companies (LLCs) treated as partnerships, shareholders of tax-option (S) corporations, and grantors of revocable trusts may claim the credit on their individual income tax returns. (See "Corporations" for information regarding publicly traded partnerships and LLCs treated as corporations.)

Only one member of a household (husband, wife, and dependents while under age 18) may claim the credit. If two or more members of a household each qualify (for example, where a husband and wife are married filing separate returns), they must determine between themselves who the claimant will be. If they are unable to agree, the matter may be referred to the Secretary of Revenue, whose decision will be final.

• *Corporations* – Corporations other than tax-option (S) corporations (see "Individuals") may claim the credit on their corporation franchise or income tax returns. This includes publicly traded partnerships and limited liability companies (LLCs) treated as corporations under Wisconsin Statutes.

• *Trusts and Estates* – Trustees of qualifying trusts and personal representatives of estates may claim the credit on the trust or estate return. (See definition of "Owner" on page 2, for exceptions.)

WHO MAY QUALIFY

To qualify for the farmland preservation credit, you must meet all of the following conditions:

1. You or any member of your household (see definition on page 2) must have been the owner (see definition on page 2) of the Wisconsin farmland for which the credit is being claimed during your taxable year which begins in 2000.

2. You must have been a resident of Wisconsin for the entire taxable year. The taxable year may be either calendar year 2000 or a fiscal year beginning in 2000, but it must be for the same period covered by your 2000 income tax return.

   A corporation must have been organized under the laws of Wisconsin.

3. You and your spouse must not claim homestead credit for 2000.

4. The 1999 property taxes for the property on which the claim is based must have been paid in full.

   EXCEPTION: This condition may not apply if you compute your credit using the prior year's law method (see instructions for line 15c, on page 8).

5. Your claim must be based on at least 35 acres of farmland.

6. Prior to January 1, 2001 (for fiscal year filers, prior to the first day of your taxable year which begins in 2001), your farmland must be subject to a certified zoning ordinance, or you must have applied for a farmland preservation agreement or transition area agreement before July 1, 2000 and the agreement must have been executed.

   An agreement is considered executed when it has been approved by DATCP, and you have returned a signed and notarized copy of the agreement to that department. If you have any questions as to whether your agreement has been executed, please contact DATCP (see "Additional Help" on page 2).

7. If your farmland preservation agreement or transition area agreement expired in 2000 and was not extended, it must have expired on or after July 1, 2000.

8. The farmland on which the claim is based must have produced at least $6,000 of gross farm profits (see definition on page 2) during 2000 or at least a total of $18,000 in gross farm profits for 1998, 1999, and 2000 combined. If you rent out your farmland, the renter's gross farm profits are used to satisfy this requirement.

   EXCEPTION: If at least 35 acres of your farmland were enrolled in the Conservation Reserve Program, you do not have to meet this gross farm profits requirement. This exception may not apply if you compute your credit using the prior year's law method (see instructions for line 15c, on page 8).

9. You must not have been notified that you are in violation of a soil and water conservation plan or standards for any farmland. However, if you receive a notice of cancellation of the noncompliance before the deadline for filing your claim, you may then file a claim by the deadline, provided the other conditions are met.

WHEN TO FILE

A 2000 farmland preservation credit claim must be filed not later than 4 years after the unextended due date of your 2000 tax return. For calendar year filers, the 2000 Schedule FC must be filed by April 15, 2005 (March 15, 2005, for corporations). This filing deadline applies whether you compute your credit using the prior year's law or current year's law method.

HOW AND WHERE TO FILE

Since a taxpayer claiming a farmland preservation credit will generally file a Wisconsin franchise or income tax return, Schedule FC should be attached immediately behind the 2000 tax form when it is filed. Your tax return and Schedule FC should be mailed to the address shown on the tax return.

Your farmland preservation credit will decrease any tax due or increase any tax refund. Only one refund check will be mailed for the combined farmland preservation credit and tax refund.

If you previously filed your 2000 Wisconsin tax return and now wish to file a farmland preservation credit claim, do the following:

- Complete an amended tax return and attach Schedule FC to it.
- Write "Tax Return Previously Filed" at the top of Schedule FC.
- Include a complete copy of your 2000 Wisconsin and federal tax return, marked "Copy."
- Mail them to the address shown on the tax return.

If you are not required to file a 2000 Wisconsin tax return but wish to claim a farmland preservation credit, you may file Schedule FC by itself. Write "Wisconsin Return Not Required" at the top of Schedule FC, and attach a schedule listing all sources and amounts of income. However, your credit can be issued faster if you attach Schedule FC and your schedule listing all sources and amounts of income to a Form 1, on which you fill in only the name and address area, and the amount of credit on line 41. Mail your farmland preservation credit claim to Wisconsin Department of Revenue, PO Box 59, Madison WI 53785-0001.

ELECTRONIC FILING

Individual farmland preservation credit claimants – You can file your Wisconsin Form 1 and Schedule FC electronically. If you choose to file electronically, mail all of the required Schedule FC attachments, along with a cover page listing your full name and social security number, to Wisconsin Department of Revenue, Farmland Preservation Credit Unit, PO Box 8906, Madison WI 53708-8906.

ADDITIONAL HELP

To obtain more information about farmland preservation credit or help in preparing Schedule FC, or for a copy of Wisconsin Publication 503, *"Wisconsin Farmland Preservation Credit"* or 128, *"Wisconsin Farmland Preservation Credit Situations and Solutions,"* you may contact any Department of Revenue office. The location and telephone number of the office nearest you may be listed in your telephone book. You may also e-mail a question to the department at farmland@dor.state.wi.us or access the department's Internet web site at www.dor.state.wi.us, and click on "FAQs" (frequently asked questions).

If you wish to contact the department in Madison, you may write to Wisconsin Department of Revenue, Audit Bureau, PO Box 8906, Madison WI 53708-8906 (please include your social security number on all correspondence), or phone (608) 266-2442.

These instructions include several references to contacting DATCP for information. You may contact DATCP at: Farmland Preservation Program, DATCP, PO Box 8911, Madison WI 53708-8911 (phone (608) 224-4634).

QUESTIONS ABOUT REFUNDS

If you wish to contact the department about your refund, please wait at least **10 weeks** after filing your Schedule FC. Questions about refunds may be mailed to Wisconsin Department of Revenue, PO Box 8903, Madison WI 53708-8903. If you prefer, you may obtain refund information through the department's Internet web site at www.dor.state.wi.us, or you may phone (608) 266-8100 in Madison or (414) 227-4907 in Milwaukee. Either way, have your social security number and dollar amount of your refund available. **Do not use the telephone number listed under "Additional Help" to inquire about a refund.**

TTY PHONE HELP

Hearing-impaired people with TTY equipment may phone the department at (608) 267-1049 in Madison or (414) 227-4147 in Milwaukee. These numbers may be used for both farmland preservation credit assistance and refund inquiries.

PAYBACK OF CREDITS

If your farmland preservation agreement is terminated before its scheduled expiration date, or your farmland is rezoned out of an exclusive agricultural use district, you may be required to pay back all or part of the farmland preservation credits received. You may obtain more information about paybacks from DATCP (see "Additional Help" on this page).

DEFINITIONS

Owner An "owner" of farmland includes an individual, a corporation incorporated in Wisconsin (including a publicly traded partnership or limited liability company (LLC) treated as a corporation), a grantor of a revocable trust, a qualifying trust, an estate, each member of a partnership or association having a joint or common interest in land, each member of an LLC that is treated as a partnership, each shareholder of a tax-option (S) corporation, a vendee under a land contract, and a guardian on behalf of a ward.

EXCEPTIONS: An owner qualifying for farmland preservation credit does not include a trust created by a nonresident, a trust that receives Wisconsin real property from a nonresident, or a trust in which a nonresident grantor retains a beneficial interest. An owner also does not include the estate of an individual who is a nonresident on the date of death.

When farmland is subject to a life estate, the person who has an ownership interest and is operating the farm and paying the property taxes is the owner who may claim the credit.

When property is transferred during the claim year by a method other than a sale, such as through gift, divorce, death, bankruptcy, foreclosure, or repossession, the owner of the property on the tax levy date is the owner who may claim the credit. The tax levy date is the date the property tax roll is delivered to the local treasurer for collection, usually in early December of each year.

Household "Household" means an individual, his or her spouse if married, and all dependents while they are under age 18. When dependent children reach age 18, they are no longer considered members of your household for purposes of determining a farmland preservation credit.

Gross farm profits "Gross farm profits" means gross receipts, excluding rent, from the land's agricultural use, less the cost or other basis of livestock or other items purchased for resale that are sold or otherwise disposed of during the taxable year. Gross farm profits include the fair market value, at the time of disposition, of payments in kind received for placing land in federal programs.

Gross farm profits do ***not*** include the fair market value of crops grown but not sold during the year, fuel tax credits or refunds, or a previous year's farmland preservation or farmland tax relief credit.

If you rent out your farmland, gross farm profits are those of your renter, produced from your farmland. The renter's name and address should be filled in on question 5c of Schedule FC. If you are unsure whether the required gross farm profits were produced from the farmland you rented out, contact your renter to obtain this information.

NAME AND ADDRESS AREA

• *All Claimants* – Check the proper box to indicate whether you are an individual, a corporation, or a trust or estate. Also, if the claim is for other than a full calendar year, fill in the taxable year beginning and ending dates above the name and address area.

• *Individuals* – Fill in your name, address, social security number, and telephone number in the spaces provided. If you are married, also fill in the name and social security number of your spouse.

• *Corporations* – Fill in the corporation's name in the "Claimant's last name" box and the corporation's federal employer identification number in the "Claimant's social security number" box. Indicate the corporation's mailing address and telephone number in the spaces provided.

• *Trusts and Estates* – Fill in the trust's or estate's name in the "Claimant's last name" box. Fill in the name and title of the trustee, personal representative, or petitioner filing the claim in the "Spouse's last name" box. If Schedule FC is being filed by an estate, fill in the decedent's social security number in the "Claimant's social security number" box. Also fill in the address and telephone number of the trustee, personal representative, or petitioner in the spaces provided.

LINE-BY-LINE INSTRUCTIONS

LINES 1 THROUGH 5. QUESTIONS

Read and answer questions 1 through 5 carefully. All the requested information must be furnished. If you do not qualify for farmland preservation credit, do not complete the rest of Schedule FC.

For question 2, if you are in noncompliance with a soil and water conservation plan or standard on any of your farmland, you do not qualify. However, if you subsequently receive a notice of cancellation of the noncompliance before the deadline for filing a claim and meet the other conditions, you may then file a claim by the deadline.

For question 3, if the 1999 property taxes for all of the farmland on which your claim is based are not paid in full, you do not qualify unless you meet the following exception.

EXCEPTION: It is not necessary to have paid your 1999 property taxes if you have a farmland preservation agreement executed before May 17, 1988, and you compute your credit using the prior year's law method.

For question 4, fill in the total number of acres on which your claim is based, even if your property is co-owned with others (for example, if you have a 50% ownership interest in 100 acres on which your claim is based, fill in 100 acres, not 50). Fill in the actual number of acres, not "over 35," "50%," etc.

For questions 5a and 5b, if your answer to both questions is no, you do not qualify. If your answer to question 5a is no but your answer to question 5b is yes, you **DO** qualify, except as follows:

EXCEPTION: If you have a farmland preservation agreement executed before May 17, 1988, and you compute your credit using the prior year's law method, you do not qualify if your answer to question 5a is no, regardless of your answer to question 5b.

LINES 6 THROUGH 10. HOUSEHOLD INCOME

These instructions are for computing household income using the current year's law method. For information about computing household income using the prior year's law method, refer to the instructions and worksheet on pages 8, 9, and 10.

The instructions for computing household income for *Individuals* apply to claimants who were single or married for the entire taxable year. Instructions for persons who became married or divorced during the taxable year are included in the 2000 Wisconsin Publication 503, *"Wisconsin Farmland Preservation Credit."* See "Additional Help" on page 2 for information about obtaining Publication 503.

The instructions for computing household income for Individuals also include partners, members of LLCs treated as partnerships, shareholders of tax-option (S) corporations, and grantors of revocable trusts. The instructions for Corporations include publicly traded partnerships and LLCs treated as corporations but do NOT include tax-option (S) corporations.

Line 6. Taxable Income and Dependents' Farm Income

• **Line 6a:** Individuals – On line 6a(1), fill in the income from your 2000 Wisconsin income tax return (line 13 of Form 1 or line 28 of Form 1NPR). If you are married filing a joint return, the income on line 6a(1) must be the joint income of you and your spouse.

If you are married filing separate returns, fill in your income on line 6a(1) and your spouse's income on line 6a(2) from both of your 2000 Wisconsin income tax returns.

If you and your spouse received taxable income in 2000 but were not required to file a tax return (for example, because income was under minimum filing requirements), fill in on line 6a(1) the amount that would have been reported if you had filed a return. Include a schedule showing how you arrived at the taxable income.

Schedule 1 – Dependents' Farm Income

If you had any **dependents** under age 18 during 2000, fill in on Schedule 1 on the back of Schedule FC, the total farm income they received. Total farm income is the farm income, including wages, earned on the farm for which the claim applies. If a dependent turned 18 during the year, include the dependent's total farm income for the portion of the year that the dependent was under age 18. Fill in the total from Schedule 1 on line 6a(3).

• **Line 6b:** Corporations – Fill in on line 6b the income from either Form 5 (line 5 less farm net business loss offsets on line 6) or Form 4 (line 5 less farm net business loss offsets on line 12).

CAUTION: A farm net business loss offset may not increase or produce a negative amount on Schedule FC, line 6b. If a corporation has a loss on Form 4 or 5, line 5, fill in that amount on line 6b. Do not increase the loss by any farm net business loss offset on Form 5, line 6 or Form 4, line 12. If a corporation has income on Form 4 or 5, line 5 , but the amount of farm net business loss offset reduces that income below zero, fill in -0- on line 6b.

In computing its household income, a corporation is also required to include the household income of each corporate **shareholder** of record at the end of the corporation's taxable year. Therefore, a corporation must also complete line 6a to reflect the combined incomes of all its shareholders and their spouses and total farm income of dependents while under age 18 (see the line 6a instructions for individuals). If the corporation files its claim on a fiscal year basis, the household income of shareholders and their spouses and dependents must be for that same fiscal year, even if they file on a calendar year basis for income tax purposes.

Complete Worksheet 4 on page 13, listing the corporate shareholders' names, social security numbers, and ownership percentages and explaining each shareholder's household income (incomes reportable on lines 6 through 10 of Schedule FC). Attach the completed Worksheet 4 to your Schedule FC.

• **Line 6c:** Trusts and Estates – Complete the following schedule and fill in the total on line 6c (attach a copy to your Schedule FC):

Add:	Line 18, federal Form 1041	
	Line 5, Wisconsin Form 2	
	Line 6, column 1, Schedule A, page 2, Wisconsin Form 2	
Subtotal	. . . .	
Less:	Line 12, column 1, Schedule A, page 2, Wisconsin Form 2	( )
Subtotal	. . . .	
Add or subtract, as appropriate, line 3, column 1, Schedule B, page 2, Wisconsin Form 2		
Subtotal	. . . .	
Add or subtract, as appropriate, the difference between the federal and Wisconsin basis of any asset sold by the trust or estate that is distributed to the beneficiary		
Total (fill in on line 6c)		

NOTE: CREDIT IS INCOME You must include the total amount of any farmland preservation credit you received in your taxable year that began in 2000, as income on your 2000 Wisconsin tax return. A credit is considered "received" whether paid to you, credited against your franchise or income tax, or offset against a delinquent tax or other debt on the department's records. Partners, members of LLCs treated as partnerships, and tax-option (S) corporation shareholders must report their credit as other income on their individual returns, not on the partnership or tax-option (S) corporation return. Additional information is provided in Wisconsin Publication 503 (see "Additional Help" on page 2 for information about obtaining Publication 503).

Line 7. Additions

• *Individuals* – Fill in on line 7 the total additions from Schedule 2 on the back of Schedule FC. These are items that may be deducted or excluded in computing taxable income but not in computing household income for farmland preservation credit.

Schedule 2 – Additions

b. Capital gains not taxable – fill in the 60% capital gain exclusion for the sale of assets held more than one year, plus any other nontaxable capital gain.

Example: You reported net gains of $3,000 from the sale of capital assets held more than one year, on Wisconsin Schedule WD. In computing Wisconsin taxable income, you deducted $1,800 ($3,000 x 60%) of this gain. On line b, fill in the $1,800 of capital gains not included in taxable income.

c. Capital loss carryforwards – fill in the total of all capital loss carryforwards deducted in computing your Wisconsin taxable income.

Example 1: In computing your Wisconsin taxable income, you deducted a capital loss carryforward of $500. Fill in the $500 capital loss carryforward on line c.

Example 2: You reported a net gain of $400 from capital assets held less than one year on Wisconsin Schedule WD, consisting of 2000 gains of $1,400 and capital loss carryforward of $1,000. Fill in the capital loss carryforward of $1,000 on line c.

e. Contributions to IRAs, SEP plans, and SIMPLE plans – fill in any IRA deductions shown on your federal Form 1040 (line 23) or Form 1040A (line 16), and SEP or SIMPLE plan deductions shown on Form 1040 (line 29).

f. Contributions to Keogh plans – fill in any Keogh plan deductions shown on your federal Form 1040 (line 29).

l. Nontaxable deferred compensation – fill in any deferred compensation that you excluded from taxable income (generally from box 13 of your wage and tax statement, Form W-2; should be preceded by the prefix D, E, F, G, or H).

o. Nontaxable interest on state and municipal bonds – fill in any interest from state or municipal bonds that was not included in Wisconsin taxable income.

q. Nontaxable unemployment compensation – fill in any unemployment compensation received, that was not included in Wisconsin taxable income.

r. IRA, Keogh, SEP, SIMPLE, pension, annuity, and railroad retirement payments – fill in the GROSS amount of all payments received from these sources, except rollovers and any amount which is included in Wisconsin taxable income. If a pension or IRA distribution is rolled over to another plan, write "Rollover" on line r, and do not include it in household income.

Example: In 2000, you received $3,500 in pensions, $2,700 of which is taxable income and is included on line 6a of Schedule FC. Fill in $800 ($3,500 – $2,700) on line r.

s. Section 121 exclusion of gain from sale of residence – fill in the gain from the sale or exchange of your principal residence excluded under Section 121 of the Internal Revenue Code. Attach a schedule showing the computation of the gain.

u. Scholarships, fellowships, and grants – fill in the total amount received from these sources in 2000, that was not included in Wisconsin income.

NOTE: If scholarship or fellowship income is included in 2000 Wisconsin taxable income, and all or a portion of that same income was also included in household income on your 1999 farmland preservation credit claim, you may subtract the amount included in 1999 household income from your 2000 household income. Fill in the amount as a negative number on line u, and reduce your 2000 household income by this amount.

v. Social security and SSI payments – fill in the total amount of social security and SSI payments received by you and your spouse that was not included in taxable income. Include the amounts deducted for medicare premiums. The medicare premium deductions for 2000 were $45.50 per month for a total of $546.00 per person for the year. Include any social security death benefit received ($255), but do not include social security or SSI payments to your children or payments received under Title XX of the federal Social Security Act.

x. Veterans' pensions and disability payments – fill in any veterans' pension payments or disability payments not included on any other line of Schedule FC.

In addition, if you had a dependent(s) in your household under age 18 who received farm income from the farm on which this claim is based, include on Schedule 2 the dependent's addition items that relate directly to the farm business.

• *Partners, LLC Members, and Tax-option (S) Corporation Shareholders* – If you or your spouse received income from a partnership, LLC treated as a partnership, or tax-option (S) corporation during 2000, include on line 7 the distributive share of any addition items listed on Schedule 2, that were deducted or excluded by the partnership, LLC, or tax-option (S) corporation. To determine this, it may be necessary to contact the partnership, LLC, or tax-option (S) corporation.

• *Corporations* – Corporations must fill in amounts from the addition items listed on Schedule 2 that were deducted or excluded in computing Wisconsin taxable income by each corporate shareholder of record as of the end of the corporation's taxable year that began in 2000. The addition items of the shareholder's spouse, and the farm-related addition items of the shareholder's dependents under age 18, must also be included. See the line 7 instructions for individuals for explanations of the addition items. Do not fill in on line 7 addition items with respect to deductions or exclusions of the corporation itself.

• *Trusts and Estates* – Fill in on line 7 the total addition items from Schedule 2 on the back of Schedule FC. See the line 7 instructions for individuals for explanations of the addition items.

Repaid Amounts Nontaxable items of income that you received and included in household income in a prior year and were required to repay in 2000 may be subtracted from your 2000 household income. On your 2000 Schedule FC, subtract the amount repaid on the household income line to which the repayment relates. Attach an explanation indicating the amount of repayment, and the year you received the income and included it on a Schedule FC.

Line 8. Depreciation

In computing household income, you may deduct only $25,000 per household of farm depreciation. This limitation applies to the aggregate depreciation from your farm, farm rental property, farm partnerships, farm LLCs, farm tax-option (S) corporations, and farm car and truck mileage.

• *Individuals* – If depreciation was deducted in computing taxable income filled in on line 6a, you must add back 1) farm depreciation in excess of $25,000, and 2) all nonfarm depreciation, including car and truck mileage depreciation. Use the schedule on this page to compute your depreciation that must be added back.

• *Corporations* – If depreciation was deducted in computing taxable income filled in on line 6b, you must add back 1) farm depreciation in excess of $25,000, and 2) all nonfarm depreciation, including car and truck mileage depreciation. Also, a corporation must fill in on line 8 any depreciation required to be added back that was deducted by its shareholders and their spouses, and the farm depreciation of their dependents while under age 18 (see the line 8 instructions for individuals).

• *Trusts and Estates* – If depreciation was deducted in computing taxable income filled in on line 6c, you must add back 1) farm depreciation in excess of $25,000, and 2) all nonfarm depreciation, including car and truck mileage depreciation.

Car and truck mileage depreciation If you claimed the standard mileage rate of 32.5¢ per mile on your 2000 farm, business, or rent schedule, 14¢ per mile is considered to be depreciation. Include this depreciation in the amount you add back on line 8.

EXCEPTION: The 14¢ per mile adjustment is not required for miles claimed after the adjusted basis of your car or truck reaches zero. If this applies to you, attach a note, explaining the situation.

Section 179 expense Depreciation does not include Internal Revenue Code Section 179 expense.

Depreciation Schedule

Fill in all depreciation from the following sources:	Column A FARM	Column B NONFARM
Car and truck mileage (14¢ per mile) –		
Schedule C		
Schedule C-EZ		
Schedule E		
Schedule F		
Form 4835		
Other		
Other depreciation –		
Schedule C		
Schedule C-EZ		
Schedule E –		
Rental property		
Partnerships/LLCs		
Tax-option (S) corporations		
Trusts and estates		
Schedule F		
Form 4835		
Other		
Total		
Less $25,000 of farm depreciation	($25,000)	-0-
Subtotal. If less than zero, fill in -0-		
Total of Columns A and B. Fill in here and on line 8 of Schedule FC		

NOTE: If two or more items are included in the amount filled in on line 8, attach a schedule similar to that above to your Schedule FC.

Line 9. Nonfarm Business Losses

• *Individuals* – Fill in all *nonfarm* business losses that were included in the income filled in on line 6a. The amount of each nonfarm business loss should be determined without regard for any amortization, depreciation, depletion, and intangible drilling expenses of such nonfarm business. For each nonfarm business, compute the amount of nonfarm business loss to fill in on line 9 by using the following formulas:

If nonfarm business loss is *less than or equal to* the total of nonfarm amortization, depreciation, depletion, and intangible drilling expenses, fill in -0- on line 9.

If nonfarm business loss is *greater than* the total of nonfarm amortization, depreciation, depletion, and intangible drilling expenses, subtract these expenses from the nonfarm business loss and fill in the result on line 9.

Example 1: You included a nonfarm rental loss of $5,000 in your income on line 6a of Schedule FC, which consisted of rental receipts of $20,000, reduced by depreciation of $10,000 and other expenses of $15,000. Since your nonfarm rental loss ($5,000) is less than your depreciation ($10,000), fill in -0- on line 9.

Example 2: Your income on line 6a of Schedule FC included a nonfarm business loss of $30,000 consisting of $15,000 of receipts, reduced by $25,000 of depreciation and $20,000 of other expenses. Since your nonfarm business loss ($30,000) is greater than your depreciation ($25,000), subtract the depreciation from the loss. Fill in $5,000 ($30,000 – $25,000) on line 9.

• *Corporations* – Fill in all *nonfarm* business losses, exclusive of depreciation, that were included in the income filled in on line 6b. To determine the amount to fill in on line 9 for each nonfarm business loss, use the following formulas:

If nonfarm business loss is *less than or equal to* nonfarm depreciation, fill in -0- on line 9.

If nonfarm business loss is *greater than* nonfarm depreciation, subtract depreciation from the nonfarm business loss and fill in the result on line 9.

A corporation must also fill in nonfarm business losses included in the income of all its shareholders and their spouses (see the line 9 instructions and formulas for individuals).

• *Trusts and Estates* – Fill in all *nonfarm* business losses, exclusive of amortization, depreciation, depletion, and intangible drilling expenses, that were included in the income filled in on line 6c. To determine the amount to fill in on line 9 for each nonfarm business loss, use the formulas given in the line 9 instructions for individuals.

NOTE: If you have more than one nonfarm business loss (for example, a rental loss and a partnership loss), apply the formulas for computing the nonfarm business loss to each separate loss. Attach a schedule listing each loss and amount included on line 9.

You may not reduce a nonfarm business loss by a net profit from another nonfarm business. Each nonfarm business must be reviewed separately.

Line 10. Total Household Income

Add the amounts on lines 6 through 9 and fill in the total on line 10.

LINE 11. PROPERTY TAXES

• **Line 11a** Fill in the net property taxes levied during 2000 on the farmland and improvements owned by you or any member of your household on which your claim is based. Net property taxes are the net real estate taxes AFTER state aids, school tax credits, and the lottery and gaming credit, if applicable. Net property taxes do NOT include personal property taxes, special assessments, delinquent interest, charges for services, dog license tax, or tax for managed forest land, woodland, or forest cropland. Do not include property taxes on property that is not included on a farmland preservation agreement, a transition area agreement, or a zoning certificate.

If a property tax bill covers more property than the property on which the claim is based, refer to Worksheet 3 on page 12, to determine the amount of property taxes to fill in on line 11a. Attach the completed Worksheet 3 to your Schedule FC.

If you purchased or sold farmland during the taxable year, or if the farmland is owned by or with persons or entities other than yourself or a member of your household, see "Ownership" below.

If any of the 2000 property tax bills show unpaid prior year property taxes, enclose a statement signed by your county treasurer, indicating the date the 1999 property taxes were paid in full. (Note: If you have a farmland preservation agreement executed before May 17, 1988, and you compute your credit using the prior year's law method, the 1999 property taxes do not have to be paid, and a statement from your county treasurer is not required.)

Fill in line 11a even if you use the multiple municipality proration method (see page 11) to compute your farmland preservation credit. Fill in your share of the **total** amount of property taxes, even if your share exceeds $6,000 (fill in **only** your share).

Example: You have a 50% ownership interest in the property on which your claim is based, and the net 2000 property taxes are $13,000. Fill in $6,500 on line 11a (your 50% share of $13,000).

• **Line 11b** Fill in the SMALLER of a) the amount on line 11a, or b) $6,000.

Ownership If you purchased the property on which your claim is based during the taxable year, fill in on line 11a the total net property taxes less any amount allocated to the seller in the closing agreement. If no amount is set forth in a closing agreement, you may use the total net property taxes. If the farmland is subject to exclusive agricultural use zoning and the zoning certificate is not in your name, contact your local zoning authority to obtain a corrected certificate.

If you purchased property subject to a farmland preservation agreement and you received a statement of transfer of property subject to farmland preservation agreement, submit the executed copy. If none was received, submit a copy of the farmland preservation agreement currently in effect, as well as a copy of the DATA worksheet, which you can request from DATCP (see "Additional Help" on page 2).

If you sold the property on which your claim is based during the taxable year, fill in on line 11a only that portion of the net property taxes that is allocated to you in the closing agreement pertaining to the sale of the property. If the amount is not set forth in a closing agreement, you may not use any of these property taxes in your computation.

If the property on which your claim is based is owned by a partnership, LLC, or tax-option (S) corporation or is co-owned with persons or entities other than a member of your household, fill in on line 11a only the amount of net property taxes that reflects the ownership percentage of you and your household.

If you purchased or sold property during the year, or if there are names on the property tax bills other than yours and your spouse's and 1) you did not verify your ownership percentage with a previous year's claim, or 2) your ownership percentage has changed since 1999, ATTACH a copy (not the original) of the appropriate document listed below, to verify your (or your household's) ownership percentage. The document will remain a permanent part of your file. A claim submitted without proper verification may delay your refund. Documents that you may submit to verify your ownership include:

a. A closing agreement and deed or land contract if you purchased or sold property during the year. The closing agreement must be signed by both the buyer and the seller and show the legal description or parcel numbers of the property purchased or sold.

b. A deed to verify: your ownership percentage in co-owned property; your acquisition by a method other than purchase, such as by gift, repossession, etc.; or a life estate.

c. A Wisconsin Schedule 3K-1 to verify your percentage of ownership of capital, if you are a partner in a partnership (a partner's ownership percentage in farmland owned by the partnership is based on capital ownership percentage, not profit or loss percentage).

d. A Wisconsin Schedule 5K-1 to verify your percentage of stock ownership, if you are a tax-option (S) corporation shareholder.

e. A land contract, if you are a vendee purchasing property.

f. A divorce judgment, including the final stipulation, if you acquired full or partial ownership through a divorce.

g. A final judgment in an estate, if you inherited property.

h. A certification of termination of joint tenancy, if a joint tenant (or spouse) has died.

i. A trust instrument, if you are the trustee of a trust claiming the credit, the grantor of a revocable trust, or a grantor with a life estate.

The following examples illustrate how to compute your share of property taxes on co-owned property.

Example 1: You are a tenant-in-common with another person. You each have a one-half ownership interest in the property. Your claim may be based on one-half of the property taxes.

Example 2: You are one of three partners in a farm partnership that owns the farmland. Your Wisconsin Schedule 3K-1 indicates your ownership of capital is 50%, and the other two partners each have 25% ownership of capital. Your claim may be based on 50% of the property taxes. Claims filed by your partners would be based on 25% of the property taxes for each partner. (Note: If a partnership is operating a farm owned by one of the partners rather than by the partnership, only the partner who owns the farmland may claim the credit.)

Example 3: Your claim is based on six parcels of farmland. Three of the parcels are owned by a tax-option (S) corporation, of which you own 50% of the stock. The other three parcels are owned solely by you. Your claim may be based on 50% of the property taxes for the three parcels owned by the S corporation and 100% of the property taxes for the three parcels you own solely.

If your spouse is deceased but his or her name appears on the property tax bills, submit item h listed above, to verify your ownership. Also, contact your county courthouse for information about listing your name on the property tax bills for future years.

LINE 15. CREDIT COMPUTATION

Complete lines 15a, 15b, and 15c, as applicable. Determine the amount of regular credit (line 15a) that you are entitled to claim. Then compute the 10% special minimum credit and enter it on line 15b. If you are eligible, compute the credit based on the prior year's law method and enter it on line 15c. If you are not eligible for a credit based on prior year's law, leave line 15c blank. Your allowable credit will be the largest of line 15a, 15b, or 15c.

• **Line 15a. Regular Credit**

Unless your farmland qualifies for multiple percentages, your regular credit will be either 70%, 80%, or 100% of the amount on line 14. The following information will help to determine which percentage you should use. NOTE: The December 31, 2000, dates given below apply to claimants filing a calendar year claim. If your claim is based on a fiscal year, substitute the last day of your fiscal year which began in 2000 for the December 31, 2000, date.

If you are uncertain of the agricultural zoning for your farmland, contact your local zoning administrator or DATCP (see "Additional Help" on page 2).

• *Farmland subject to exclusive agricultural use zoning:*

100% – The farmland on which this claim is based is located in a county that has a certified agricultural preservation plan AND is in an area zoned for exclusive agricultural use under a certified county, city, village, or town ordinance. The agricultural preservation plan must have been in effect on December 31, 2000. The zoning ordinance must either have been in effect on December 31, 2000, or the farmland must have become subject to a city or village extraterritorial zoning ordinance during the year.

100% – The farmland on which this claim is based is subject to a transition area agreement applied for before July 1, 2000, AND is located in either 1) a city or village with a certified exclusive agricultural use zoning ordinance in effect on December 31, 2000, or 2) a town subject to a certified county exclusive agricultural use zoning ordinance in effect on December 31, 2000.

70% – The farmland on which this claim is based is located in an area zoned for exclusive agricultural use under a certified city, county, or village ordinance in effect on December 31, 2000, BUT the county in which the farmland is located had not adopted an agricultural preservation plan as of December 31, 2000.

• *Farmland subject to a farmland preservation agreement or a transition area agreement:*

80% – The farmland on which this claim is based is subject to a farmland preservation agreement or a transition area agreement. If your farmland preservation agreement expired in 2000 and was not extended, or if your transition area agreement expired in 2000, the agreement must have expired on or after July 1, 2000, for you to qualify for the 2000 farmland preservation credit. If you applied for a farmland preservation agreement or transition area agreement in 2000, you must have applied for the agreement prior to July 1, 2000, for you to qualify for the credit.

NOTE: If this farmland is located in a county with a certified agricultural preservation plan and is in an area zoned for exclusive agricultural use, you may qualify for 100% credit; see the 100% categories listed above.

If all of the farmland qualifies for the same percentage, check box (1), (2), or (3) on line 15a to indicate the percentage of credit being claimed. Compute your credit by multiplying the amount from line 14 by this percentage.

If part of the farmland qualifies for one percentage and another part qualifies for a different percentage because you have farmland in more than one municipality, check box (4) on line 15a and compute your credit using the "multiple municipality proration" method, by completing Worksheet 2 on page 11. Fill in line 15a(4) (also fill in line 11a), and leave lines 15a(1), 15a(2), and 15a(3) blank. Attach the completed worksheet to Schedule FC.

• Line 15b. 10% Special Minimum Credit

Regardless of the amount of your household income, you are entitled to a "10% special minimum credit," if you meet all of the conditions listed under "Who May Qualify" on page 1, and you compute your credit using the current year's law method. Compute the amount of this credit by multiplying the amount from line 11b by 10%. The maximum "special minimum credit" available is $600.

• Line 15c. Credit Based on Prior Year's Law

You may compute your credit using this alternative method if your farmland is subject to a farmland preservation agreement that was executed before August 15, 1991. You must use the executed date shown on the front page of your agreement to determine if the required date is met, not the date of application.

If you had an agreement that was extended to 25 years, the executed date on your original agreement is the required date. However, if you had an "initial agreement" that expired September 30, 1982, and was replaced with a long-term agreement, you must use the executed date on the long-term agreement, not the executed date on the initial agreement.

CAUTION: To qualify for credit based on the prior year's law method, your farmland must be subject to a farmland preservation agreement. This is a written contract, signed and executed by the land owner and DATCP. A farmland preservation agreement is not the same as a zoning certificate, or as a certified agricultural preservation plan, which is a plan adopted by a county.

If you qualify, compute your credit using Worksheet 1 on page 10 (instructions are on page 9). By completing the worksheet, you will recompute your 2000 household income by using the law as it existed when your farmland preservation agreement was executed. Your credit will be determined using the computation formula and credit percentage (70%) that were in effect at that time. Attach the completed worksheet to Schedule FC.

EXCEPTIONS: If you compute your credit based on the prior year's law method and your agreement was executed before May 17, 1988, condition #4 and the exception in condition #8 under "Who May Qualify" on page 1 do not apply.

LINE 16. FARMLAND PRESERVATION CREDIT

Compare the credits on lines 15a, 15b, and 15c. Fill in the largest of these three amounts on line 16. Fill in the farmland preservation credit from line 16 on the proper line of your Wisconsin tax return, as indicated on Schedule FC.

LINE 17. CERTIFICATION

If you submitted a zoning certificate with a previous year's farmland preservation credit claim, and no information on it has changed, check the box on line 17 to certify that all of the information on the previously submitted zoning certificate is still applicable, and that you have notified the county land conservation committee that you intend to file a 2000 Schedule FC.

ATTACHMENTS REQUIRED

Attach **all** of the following items that pertain to your household income or the farmland for which credit is being claimed:

a. Copies of your 2000 property tax bills;

b. Zoning certificate. **If you submitted a zoning certificate with a previous year's claim and nothing on it has changed, you do not need to attach another one to your 2000 claim.** However, you must notify the county land conservation committee that you intend to file a 2000 Schedule FC. You must also check the box on Schedule FC, line 17, certifying that those conditions apply.

   If you did not submit a zoning certificate with a previous year's claim or changes occurred during the claim year, attach a copy of your zoning certificate, certified for the claim year (signed by both the local zoning authority and the county land conservation committee authority). Changes include a sale, purchase, or rezoning of part or all of your land, or a change in ownership, parcel numbers, or acreage;

c. An executed farmland preservation agreement (copy, not original). If you have an agreement that was extended to 25 years, attach a copy of the executed extension agreement. Also attach a copy of the original agreement if the parcel numbers are not shown on the extension agreement. Include Exhibit "A";

d. An executed statement of transfer of property subject to farmland preservation agreement (copy, not original). Also attach a copy of the original agreement if the parcel numbers are not shown on the transfer agreement. Include Exhibit "A";

e. Parcel number certificate (copy, not original);

f. An executed transition area agreement (copy, not original);

g. Closing agreement signed by both the buyer and the seller, and the deed or land contract relating to the purchase or sale, if any of the farmland on which the claim is based was purchased or sold during the claim year (copies, not originals);

h. Document to verify your percentage of ownership in the property (see "Ownership" on page 6);

i. Statement signed by your county treasurer, indicating the date your 1999 property taxes were paid in full (if any of your 2000 property tax bills show unpaid prior year taxes);

j. Worksheets 1 to 4, on pages 10 to 13;

k. Schedules of trust/estate income and depreciation similar to those illustrated on pages 4 and 5.

NOTE: Incomplete claims or claims without proper attachments may be questioned. Be sure your claim is complete so your credit is not delayed.

HOW TO ASSEMBLE

Assemble your Wisconsin franchise or income tax return and farmland preservation credit claim IN THE ORDER LISTED on the front cover of this instruction booklet.

PRIOR YEAR'S LAW METHOD

NOTE: The prior year's law method may be used only by claimants with a farmland preservation agreement. Claimants with only a zoning certificate may not use this method.

Complete Worksheet 1 on page 10, only if your farmland is subject to a farmland preservation agreement that was executed from July 29, 1979, through August 14, 1991. Do not complete the worksheet if your farmland preservation agreement was executed after August 14, 1991, because use of the prior year's law method will not provide a larger credit than that available under current law.

By completing Worksheet 1 you will determine if you have a larger credit available using the prior year's law method. Refer to the heading for each column on the worksheet to determine whether you should fill in Column A, B, C, D, E, or F, based on the date your long-term farmland preservation agreement was executed. Attach the completed Worksheet 1 to your Schedule FC.

Line 2. Dependents' Income

Columns A, B, C, D, and E – If you had any dependents under age 18 in your household during 2000, fill in on line 2 in Column A, B, C, D, or E, all Wisconsin income of the dependents that was not included on line 6a(3) of your 2000 Schedule FC. If the dependents are filing 2000 Wisconsin income tax returns, their Wisconsin income is the amount on line 13 of Form 1, line 11 of Form 1A, or line 1 of Form WI-Z. If the dependents are not filing 2000 Wisconsin income tax returns (for example, because income was under minimum filing requirements), their Wisconsin income is the amount that would have been reported if they had been required to file returns.

Column F – Do not fill in any amount on line 2.

Line 3. Additions

Fill in on line 3 the income from the lines of Schedule 2 of your 2000 Schedule FC, as indicated below. If your dependents received income from any of these sources, also include all of their income from these sources on line 3, in Columns A through E. In Column F, include only your dependents' income from these sources that relates directly to the farm on which this claim is based. Fill in the income from the following lines of Schedule 2:

Columns A, B, and C – Lines d, k, p, q, r, u, v, w, x, and y.

Column D – Lines b, d, e, g, j, k, p, q, r, s, u, v, w, x , and y.

Columns E and F – All lines of Schedule 2, **except** line o.

Line 4. Depreciation

Fill in on line 4 all depreciation that was claimed in computing the income filled in on Schedule FC, line 6 (line 6a for individuals, line 6b for corporations, or line 6c for trusts and estates), **except** the amounts as indicated below.

Column A – Do not fill in any depreciation.

Column B – Do not fill in the first $20,000 of depreciation claimed by each member of the household. For example, if you are married and you claimed $25,000 depreciation on your farm and $28,000 depreciation on a rental property, you would fill in $13,000 ($53,000 – $40,000) on line 4, Column B.

Column C – Do not fill in the first $25,000 of depreciation claimed by each member of the household. For example, if you are married filing a joint return and claimed $38,000 depreciation on your farm and $39,000 depreciation on a rental property, you would fill in $27,000 ($77,000 – $50,000) on line 4, Column C.

Column D – Do not fill in the first $25,000 of **farm** depreciation claimed by each member of the household. For example, if you are married filing a joint return and claimed $38,000 depreciation on your farm and $39,000 depreciation on a nonfarm rental property, you would fill in $39,000 (your nonfarm depreciation) on line 4, Column D.

Columns E and F – Do not fill in any depreciation that is not included on line 8 of your 2000 Schedule FC. Fill in the amount from line 8 of the Schedule FC on line 4, Column E or F.

NOTE: Corporations – Include on line 4, Column B, C, D, E, or F, any depreciation in excess of the applicable limitation that was claimed by any shareholders and their spouses and dependents while under age 18.

NOTE: Partners, LLC members, and tax-option (S) corporation shareholders – If you (or a member of your household) received income from a partnership, LLC treated as a partnership, or tax-option (S) corporation during 2000, the distributive share of any depreciation claimed by the partnership, LLC, or tax-option (S) corporation must be included for purposes of determining the amount of depreciation to be filled in on line 4, Column B, C, D, E, or F. To determine this you may find it necessary to contact the partnership, LLC, or tax-option (S) corporation.

Line 5. Nonfarm Business Losses

Fill in on line 5 all nonfarm business losses as indicated below.

Column A – Do not fill in any nonfarm business losses.

Columns B and C – Fill in nonfarm business losses (compute each loss separately) included in the income reported on lines 1 and 2 of Worksheet 1. Each nonfarm business loss should be determined without regard for any depreciation of such nonfarm business. To determine the amount to fill in on line 5, Column B or C, for each nonfarm business loss, use the following formulas:

If nonfarm business loss is less than or equal to nonfarm depreciation, fill in -0- on line 5.

If nonfarm business loss is greater than nonfarm depreciation, subtract depreciation from the nonfarm business loss and fill in the result on line 5.

NOTE: A corporation must also fill in nonfarm business losses included in the income of all its shareholders and their spouses and dependents while under age 18.

Columns D and E – Fill in the amount from line 9 of your 2000 Schedule FC plus any nonfarm business loss of your dependents included on line 2 of Worksheet 1. Your dependents' nonfarm business loss should be determined without regard for any amortization, depreciation, depletion, and intangible drilling expenses of such nonfarm business.

Column F – Fill in the amount from line 9 of your 2000 Schedule FC.

WORKSHEET 1 – COMPUTING 2000 FARMLAND PRESERVATION CREDIT BASED ON THE PRIOR YEAR'S LAW METHOD

(Applies only to claimants with a farmland preservation agreement)

ATTACH THIS WORKSHEET TO THE 2000 SCHEDULE FC YOU FILE

Fill in the date your farmland preservation agreement became effective (use the executed date – not the application date – shown on the front page of your agreement) ______________________________ . If the executed date on your agreement is *after* August 14, 1991, you will not benefit by using the prior year's law method of computing a credit; do not complete this worksheet.

	DATE YOUR FARMLAND PRESERVATION AGREEMENT WAS EXECUTED					
	Column A **7/29/79 through 7/30/81**	***Column B*** **7/31/81 through 4/30/82**	***Column C*** **5/1/82 through 7/1/83**	***Column D*** **7/2/83 through 12/31/87**	***Column E*** **1/1/88 through 5/16/88**	***Column F*** **5/17/88 through 8/14/91**
1. Fill in the total amount of income from lines 6a, 6b, and 6c of your 2000 Schedule FC						
2. Dependents' income – see instructions, page 9						
3. Additions – see instructions, page 9						
4. Depreciation – see instructions, page 9						
5. Nonfarm business losses – see instructions, page 9						
6. Subtotal – add lines 1 through 5						
7. Column A only – fill in the first $7,500 of nonfarm wages included on lines 1 and 2 above	( )					
8. Adjusted 2000 household income – Column A – subtract line 7 from line 6. Column B, C, D, E, or F – fill in the amount from line 6. If Column A is $38,429 or more, or if Column B, C, D, E, or F is $36,622 or more, do not finish Worksheet 1; no credit is available using the prior year's law method						
9. Fill in the property taxes from line 11b of your 2000 Schedule FC. Do not fill in more than $6,000						
10. Column A – Using the amount on line 8, fill in the appropriate amount using the Computation Formula in the box below.						
Column B, C, D, E, or F – Using the amount on line 8, fill in the appropriate amount from Table 1 – Schedule FC, on page 14 . . .						
11. Subtract line 10 from line 9 – if line 10 exceeds line 9, fill in -0-						
12. Using the amount on line 11, fill in the appropriate amount from Table 2 – Schedule FC, on page 15.						
13. Fill in 70% of the line 12 amount on this line and on line 15c of your 2000 Schedule FC						

ATTACH THIS WORKSHEET TO YOUR 2000 SCHEDULE FC

Computation Formula For Line 10, Column A

Enter on line 10 above, the sum of:

0%	of the first $5,000 of adjusted household income, plus
5%	of the second $5,000 of adjusted household income, plus
7%	of the third $5,000 of adjusted household income, plus
9%	of the fourth $5,000 of adjusted household income, plus
15%	of the fifth $5,000 of adjusted household income, plus
25%	of the sixth $5,000 of adjusted household income, plus
35%	of the amount of adjusted household income in excess of $30,000

ATTACH THIS WORKSHEET TO
THE 2000 SCHEDULE FC YOU FILE

WORKSHEET 2 – MULTIPLE MUNICIPALITY PRORATION

Complete this worksheet only if you are using the current year's law method and you have parcels of farmland in two or more municipalities, that qualify for different percentages of credit. Refer to the instructions for line 15a of Schedule FC, on page 7, to determine what portion of your property taxes qualifies for 100%, 80%, or 70% of the credit.

		Column A–100%	Column B–80%	Column C–70%
1. On lines 1A, 1B, and 1C as appropriate, fill in the 2000 net property taxes on which this claim is based — see instructions for line 11 of Schedule FC, on pages 6 and 7.		1A	1B	1C
2. On line 2A, fill in the smaller of the amount on line 1A or $6,000		2A		
3. Subtract the amount on line 2A from $6,000, and fill in the result here	3			
4. On line 4B, fill in the smaller of the amount on line 1B or the amount on line 3. If line 1B is zero, fill in -0- on line 4B			4B	
5. Subtract the amount on line 4B from the amount on line 3, and fill in the result here	5			
6. On line 6C, fill in the smaller of the amount on line 1C or the amount on line 5				6C
7. Fill in your total household income (from Schedule FC, line 10) here	7			
8. Using the amount on line 7, fill in the appropriate amount from Table 1—Schedule FC (page 14) here	8			
9. On line 9C, fill in the smaller of the amount on line 6C or the amount on line 8				9C
10. Subtract the amount on line 9C from the amount on line 8, and fill in the result here	10			
11. On line 11B, fill in the smaller of the amount on line 4B or the amount on line 10			11B	
12. Subtract the amount on line 11B from the amount on line 10, and fill in the result on line 12A		12A		
13A. Subtract the amount on line 12A from the amount on line 2A, and fill in the result on line 13A		13A		
13B. Subtract the amount on line 11B from the amount on line 4B, and fill in the result on line 13B			13B	
13C. Subtract the amount on line 9C from the amount on line 6C, and fill in the result on line 13C				13C
14. Using the amount on line 13A, fill in the appropriate amount from Table 2—Schedule FC (page 15) on line 14A		14A		
15. Using the sum of lines 13A and 13B, fill in the appropriate amount from Table 2—Schedule FC (page 15) here	15			
16. Subtract the amount on line 14A from the amount on line 15, and fill in the result on line 16B			16B	
17. Using the sum of lines 13A, 13B, and 13C, fill in the appropriate amount from Table 2—Schedule FC (page 15) here	17			
18. Subtract the amount on line 15 from the amount on line 17, and fill in the result on line 18C				18C
19. Percentage of credit allowable		100%	80%	70%
20. Multiply the amounts on line 14A by 100%, line 16B by 80%, and line 18C by 70%. Fill in the results on lines 20A, 20B, and 20C .				
21. Farmland preservation credit — Total the amounts on lines 20A, 20B, and 20C. Fill in here and on line 15a (4) of Schedule FC . .	21			

ATTACH THIS WORKSHEET TO
YOUR 2000 SCHEDULE FC

Use the appropriate formula below, to prorate your property taxes for a parcel of land that is located partly inside and partly outside an exclusive agricultural use district, or if part of the land is not subject to your farmland preservation agreement. In the formulas, “district” means the exclusive agricultural use district, and “agreement” means your farmland preservation agreement.

A. Parcel Has Land, No Improvements

Number of acres in district or agreement	÷	Number of total acres	=	Proration ratio	x	Net taxes per property tax bill	=	Allowable property taxes for farmland preservation credit

B. Parcel Has Land With Improvements – None of the improvements are in the district or agreement

Number of acres in district or agreement	÷	Number of total acres	=	Result	x	Assessed value of land	=	Result	÷	Total assessed value (land and improvements)	=	Proration ratio	x	Net taxes per property tax bill	=	Allowable property taxes for farmland preservation credit

C. Parcel Has Land With Improvements – All or a portion of the improvements are in the district or agreement

Number of acres in district or agreement	÷	Number of total acres	=	Result	x	Assessed value of land	=	Result	+	Assessed value of improvements in district or agreement*	=	Result	÷	Total assessed value (land and improvements)	=	Proration ratio	x	Net taxes per property tax bill	=	Allowable property taxes for farmland preservation credit

*Enter only the assessed value of those improvements on land located inside the exclusive agricultural use district or included in your farmland preservation agreement.

ATTACH THIS WORKSHEET TO
YOUR 2000 SCHEDULE FC

Corporate claimants may use this worksheet to accumulate shareholder household income information. Use a column for each shareholder of record as of the end of the corporation's taxable year, for each shareholder's spouse, and for each of the shareholders' dependents who are under age 18 (attach additional worksheets as necessary). The line numbers of this worksheet correspond with the line numbers of Schedule FC. Refer to the instructions for lines 6 through 10 (pages 3 through 6) for information on how to complete these lines. Fill in the totals from the right-hand column on the applicable lines of Schedule FC.

						TOTAL Fill in on the applicable line of Schedule FC
Shareholder/spouse/dependent name						
Social security number						
Ownership percentage (if shareholder)	%	%	%	%	%	
Line 6a(1) Income from line 13 of Form 1 or line 28 of Form 1NPR						
6a(2) Spouse's income if married filing separately						
6a(3) Farm income of dependents under age 18						
Line 7 a. Amortization						
b. Capital gains not taxable						
c. Capital loss carryforwards						
d. Cash public assistance, county relief, and Wisconsin Works payments (do not include foster care payments)						
e. Contributions to IRAs, SEP plans, and SIMPLE plans						
f. Contributions to Keogh plans						
g. Depletion expense						
h. Housing allowance provided to a member of the clergy						
i. Income of a nonresident or part-year resident spouse						
j. Intangible drilling costs						
k. Interest on United States securities						
l. Nontaxable deferred compensation						
m. Nontaxable income from sources outside Wisconsin						
n. Nontaxable income of a Native American						
o. Nontaxable interest on state and municipal bonds						
p. Nontaxable military compensation or cash benefits						
q. Nontaxable unemployment compensation						
r. IRA, Keogh, SEP, SIMPLE, pension, annuity, and railroad retirement payments						
s. Section 121 exclusion of gain from sale of residence						
t. Rent reduction for a resident manager						
u. Scholarships, fellowships, and grants						
v. Social security and SSI payments (do not include Title XX payments)						
w. Support money (court ordered)						
x. Veterans' pensions and disability payments						
y. Workers' compensation and loss of time insurance						
Line 8 Depreciation						
Line 9 Nonfarm business losses						

ATTACH THIS WORKSHEET TO THE 2000 SCHEDULE FC THE CORPORATION FILES

ATTACH THIS WORKSHEET TO THE 2000 SCHEDULE FC THE CORPORATION FILES

TABLE 1 — SCHEDULE FC

If line 10		On	If line 10		On	If line 10		On	If line 10		On	If line 10		On	If line 10		On
is at least	but less than	line 12 enter	is at least	but less than	line 12 enter	is at least	but less than	line 12 enter	is at least	but less than	line 12 enter	is at least	but less than	line 12 enter	is at least	but less than	line 12 enter
–	$5,000	$0	16,680	16,785	991	23,715	23,785	1,988	27,923	27,967	2,995	31,207	31,239	4,003	33,927	33,959	5,009
$5,000	5,170	6	16,785	16,890	1,002	23,785	23,855	1,999	27,967	28,011	3,007	31,239	31,271	4,014	33,959	33,991	5,021
5,170	5,340	18	16,890	16,995	1,014	23,855	23,925	2,011	28,011	28,055	3,019	31,271	31,303	4,026	33,991	34,023	5,033
5,340	5,510	30	16,995	17,100	1,025	23,925	23,995	2,023	28,055	28,099	3,031	31,303	31,335	4,038	34,023	34,055	5,044
5,510	5,680	42	17,100	17,205	1,037	23,995	24,065	2,035	28,099	28,143	3,043	31,335	31,367	4,050	34,055	34,087	5,056
5,680	5,850	54	17,205	17,310	1,048	24,065	24,135	2,047	28,143	28,187	3,055	31,367	31,399	4,062	34,087	34,119	5,068
5,850	6,020	65	17,310	17,415	1,060	24,135	24,205	2,059	28,187	28,231	3,066	31,399	31,431	4,074	34,119	34,151	5,080
6,020	6,190	77	17,415	17,520	1,071	24,205	24,275	2,071	28,231	28,275	3,078	31,431	31,463	4,085	34,151	34,183	5,092
6,190	6,360	89	17,520	17,625	1,083	24,275	24,345	2,083	28,275	28,319	3,090	31,463	31,495	4,097	34,183	34,215	5,104
6,360	6,530	101	17,625	17,730	1,095	24,345	24,415	2,095	28,319	28,363	3,102	31,495	31,527	4,109	34,215	34,247	5,115
6,530	6,700	113	17,730	17,835	1,106	24,415	24,485	2,107	28,363	28,407	3,114	31,527	31,559	4,121	34,247	34,279	5,127
6,700	6,870	125	17,835	17,940	1,118	24,485	24,555	2,118	28,407	28,451	3,126	31,559	31,591	4,133	34,279	34,311	5,139
6,870	7,040	137	17,940	18,045	1,129	24,555	24,625	2,130	28,451	28,495	3,138	31,591	31,623	4,145	34,311	34,343	5,151
7,040	7,210	149	18,045	18,150	1,141	24,625	24,695	2,142	28,495	28,539	3,150	31,623	31,655	4,156	34,343	34,375	5,163
7,210	7,380	161	18,150	18,255	1,152	24,695	24,765	2,154	28,539	28,583	3,161	31,655	31,687	4,168	34,375	34,407	5,175
7,380	7,550	173	18,255	18,360	1,164	24,765	24,835	2,166	28,583	28,627	3,173	31,687	31,719	4,180	34,407	34,439	5,187
7,550	7,720	184	18,360	18,465	1,175	24,835	24,905	2,178	28,627	28,671	3,185	31,719	31,751	4,192	34,439	34,471	5,198
7,720	7,890	196	18,465	18,570	1,187	24,905	24,975	2,190	28,671	28,715	3,197	31,751	31,783	4,204	34,471	34,503	5,210
7,890	8,060	208	18,570	18,675	1,198	24,975	25,019	2,199	28,715	28,759	3,209	31,783	31,815	4,216	34,503	34,535	5,222
8,060	8,230	220	18,675	18,780	1,210	25,019	25,063	2,211	28,759	28,803	3,221	31,815	31,847	4,227	34,535	34,567	5,234
8,230	8,400	232	18,780	18,885	1,222	25,063	25,107	2,223	28,803	28,847	3,233	31,847	31,879	4,239	34,567	34,599	5,246
8,400	8,570	244	18,885	18,990	1,233	25,107	25,151	2,235	28,847	28,891	3,245	31,879	31,911	4,251	34,599	34,631	5,258
8,570	8,740	256	18,990	19,095	1,245	25,151	25,195	2,247	28,891	28,935	3,257	31,911	31,943	4,263	34,631	34,663	5,269
8,740	8,910	268	19,095	19,200	1,256	25,195	25,239	2,259	28,935	28,979	3,268	31,943	31,975	4,275	34,663	34,695	5,281
8,910	9,080	280	19,200	19,305	1,268	25,239	25,283	2,270	28,979	29,023	3,280	31,975	32,007	4,287	34,695	34,727	5,293
9,080	9,250	292	19,305	19,410	1,279	25,283	25,327	2,282	29,023	29,067	3,292	32,007	32,039	4,299	34,727	34,759	5,305
9,250	9,420	303	19,410	19,515	1,291	25,327	25,371	2,294	29,067	29,111	3,304	32,039	32,071	4,310	34,759	34,791	5,317
9,420	9,590	315	19,515	19,620	1,302	25,371	25,415	2,306	29,111	29,155	3,316	32,071	32,103	4,322	34,791	34,823	5,329
9,590	9,760	327	19,620	19,725	1,314	25,415	25,459	2,318	29,155	29,199	3,328	32,103	32,135	4,334	34,823	34,855	5,340
9,760	9,930	339	19,725	19,830	1,326	25,459	25,503	2,330	29,199	29,243	3,340	32,135	32,167	4,346	34,855	34,887	5,352
9,930	10,060	350	19,830	19,935	1,337	25,503	25,547	2,342	29,243	29,287	3,352	32,167	32,199	4,358	34,887	34,919	5,364
10,060	10,190	361	19,935	20,005	1,347	25,547	25,591	2,354	29,287	29,331	3,363	32,199	32,231	4,370	34,919	34,951	5,376
10,190	10,320	373	20,005	20,075	1,357	25,591	25,635	2,366	29,331	29,375	3,375	32,231	32,263	4,381	34,951	34,983	5,388
10,320	10,450	385	20,075	20,145	1,369	25,635	25,679	2,377	29,375	29,419	3,387	32,263	32,295	4,393	34,983	35,015	5,400
10,450	10,580	396	20,145	20,215	1,381	25,679	25,723	2,389	29,419	29,463	3,399	32,295	32,327	4,405	35,015	35,047	5,411
10,580	10,710	408	20,215	20,285	1,393	25,723	25,767	2,401	29,463	29,507	3,411	32,327	32,359	4,417	35,047	35,079	5,423
10,710	10,840	420	20,285	20,355	1,404	25,767	25,811	2,413	29,507	29,551	3,423	32,359	32,391	4,429	35,079	35,111	5,435
10,840	10,970	431	20,355	20,425	1,416	25,811	25,855	2,425	29,551	29,595	3,435	32,391	32,423	4,441	35,111	35,143	5,447
10,970	11,100	443	20,425	20,495	1,428	25,855	25,899	2,437	29,595	29,639	3,447	32,423	32,455	4,452	35,143	35,175	5,459
11,100	11,230	455	20,495	20,565	1,440	25,899	25,943	2,449	29,639	29,683	3,458	32,455	32,487	4,464	35,175	35,207	5,471
11,230	11,360	467	20,565	20,635	1,452	25,943	25,987	2,461	29,683	29,727	3,470	32,487	32,519	4,476	35,207	35,239	5,483
11,360	11,490	478	20,635	20,705	1,464	25,987	26,031	2,472	29,727	29,771	3,482	32,519	32,551	4,488	35,239	35,271	5,494
11,490	11,620	490	20,705	20,775	1,476	26,031	26,075	2,484	29,771	29,815	3,494	32,551	32,583	4,500	35,271	35,303	5,506
11,620	11,750	502	20,775	20,845	1,488	26,075	26,119	2,496	29,815	29,859	3,506	32,583	32,615	4,512	35,303	35,335	5,518
11,750	11,880	513	20,845	20,915	1,500	26,119	26,163	2,508	29,859	29,903	3,518	32,615	32,647	4,523	35,335	35,367	5,530
11,880	12,010	525	20,915	20,985	1,512	26,163	26,207	2,520	29,903	29,947	3,530	32,647	32,679	4,535	35,367	35,399	5,542
12,010	12,140	537	20,985	21,055	1,523	26,207	26,251	2,532	29,947	29,991	3,542	32,679	32,711	4,547	35,399	35,431	5,554
12,140	12,270	548	21,055	21,125	1,535	26,251	26,295	2,544	29,991	30,023	3,553	32,711	32,743	4,559	35,431	35,463	5,565
12,270	12,400	560	21,125	21,195	1,547	26,295	26,339	2,556	30,023	30,055	3,564	32,743	32,775	4,571	35,463	35,495	5,577
12,400	12,530	572	21,195	21,265	1,559	26,339	26,383	2,567	30,055	30,087	3,576	32,775	32,807	4,583	35,495	35,527	5,589
12,530	12,660	584	21,265	21,335	1,571	26,383	26,427	2,579	30,087	30,119	3,588	32,807	32,839	4,595	35,527	35,559	5,601
12,660	12,790	595	21,335	21,405	1,583	26,427	26,471	2,591	30,119	30,151	3,600	32,839	32,871	4,606	35,559	35,591	5,613
12,790	12,920	607	21,405	21,475	1,595	26,471	26,515	2,603	30,151	30,183	3,612	32,871	32,903	4,618	35,591	35,623	5,625
12,920	13,050	619	21,475	21,545	1,607	26,515	26,559	2,615	30,183	30,215	3,624	32,903	32,935	4,630	35,623	35,655	5,636
13,050	13,180	630	21,545	21,615	1,619	26,559	26,603	2,627	30,215	30,247	3,635	32,935	32,967	4,642	35,655	35,687	5,648
13,180	13,310	642	21,615	21,685	1,631	26,603	26,647	2,639	30,247	30,279	3,647	32,967	32,999	4,654	35,687	35,719	5,660
13,310	13,440	654	21,685	21,755	1,642	26,647	26,691	2,651	30,279	30,311	3,659	32,999	33,031	4,666	35,719	35,751	5,672
13,440	13,570	665	21,755	21,825	1,654	26,691	26,735	2,663	30,311	30,343	3,671	33,031	33,063	4,677	35,751	35,783	5,684
13,570	13,700	677	21,825	21,895	1,666	26,735	26,779	2,674	30,343	30,375	3,683	33,063	33,095	4,689	35,783	35,815	5,696
13,700	13,830	689	21,895	21,965	1,678	26,779	26,823	2,686	30,375	30,407	3,695	33,095	33,127	4,701	35,815	35,847	5,707
13,830	13,960	701	21,965	22,035	1,690	26,823	26,867	2,698	30,407	30,439	3,707	33,127	33,159	4,713	35,847	35,879	5,719
13,960	14,090	712	22,035	22,105	1,702	26,867	26,911	2,710	30,439	30,471	3,718	33,159	33,191	4,725	35,879	35,911	5,731
14,090	14,220	724	22,105	22,175	1,714	26,911	26,955	2,722	30,471	30,503	3,730	33,191	33,223	4,737	35,911	35,943	5,743
14,220	14,350	736	22,175	22,245	1,726	26,955	26,999	2,734	30,503	30,535	3,742	33,223	33,255	4,748	35,943	35,975	5,755
14,350	14,480	747	22,245	22,315	1,738	26,999	27,043	2,746	30,535	30,567	3,754	33,255	33,287	4,760	35,975	36,007	5,767
14,480	14,610	759	22,315	22,385	1,750	27,043	27,087	2,758	30,567	30,599	3,766	33,287	33,319	4,772	36,007	36,039	5,779
14,610	14,740	771	22,385	22,455	1,761	27,087	27,131	2,769	30,599	30,631	3,778	33,319	33,351	4,784	36,039	36,071	5,790
14,740	14,870	782	22,455	22,525	1,773	27,131	27,175	2,781	30,631	30,663	3,789	33,351	33,383	4,796	36,071	36,103	5,802
14,870	15,000	794	22,525	22,595	1,785	27,175	27,219	2,793	30,663	30,695	3,801	33,383	33,415	4,808	36,103	36,135	5,814
15,000	15,105	806	22,595	22,665	1,797	27,219	27,263	2,805	30,695	30,727	3,813	33,415	33,447	4,819	36,135	36,167	5,826
15,105	15,210	817	22,665	22,735	1,809	27,263	27,307	2,817	30,727	30,759	3,825	33,447	33,479	4,831	36,167	36,199	5,838
15,210	15,315	829	22,735	22,805	1,821	27,307	27,351	2,829	30,759	30,791	3,837	33,479	33,511	4,843	36,199	36,231	5,850
15,315	15,420	840	22,805	22,875	1,833	27,351	27,395	2,841	30,791	30,823	3,849	33,511	33,543	4,855	36,231	36,263	5,861
15,420	15,525	852	22,875	22,945	1,845	27,395	27,439	2,853	30,823	30,855	3,860	33,543	33,575	4,867	36,263	36,295	5,873
15,525	15,630	864	22,945	23,015	1,857	27,439	27,483	2,864	30,855	30,887	3,872	33,575	33,607	4,879	36,295	36,327	5,885
15,630	15,735	875	23,015	23,085	1,869	27,483	27,527	2,876	30,887	30,919	3,884	33,607	33,639	4,891	36,327	36,359	5,897
15,735	15,840	887	23,085	23,155	1,880	27,527	27,571	2,888	30,919	30,951	3,896	33,639	33,671	4,902	36,359	36,391	5,909
15,840	15,945	898	23,155	23,225	1,892	27,571	27,615	2,900	30,951	30,983	3,908	33,671	33,703	4,914	36,391	36,423	5,921
15,945	16,050	910	23,225	23,295	1,904	27,615	27,659	2,912	30,983	31,015	3,920	33,703	33,735	4,926	36,423	36,455	5,932
16,050	16,155	921	23,295	23,365	1,916	27,659	27,703	2,924	31,015	31,047	3,931	33,735	33,767	4,938	36,455	36,487	5,944
16,155	16,260	933	23,365	23,435	1,928	27,703	27,747	2,936	31,047	31,079	3,943	33,767	33,799	4,950	36,487	36,519	5,956
16,260	16,365	944	23,435	23,505	1,940	27,747	27,791	2,948	31,079	31,111	3,955	33,799	33,831	4,962	36,519	36,551	5,968
16,365	16,470	956	23,505	23,575	1,952	27,791	27,835	2,960	31,111	31,143	3,967	33,831	33,863	4,973	36,551	36,583	5,980
16,470	16,575	967	23,575	23,645	1,964	27,835	27,879	2,971	31,143	31,175	3,979	33,863	33,895	4,985	36,583	36,622	5,993
16,575	16,680	979	23,645	23,715	1,976	27,879	27,923	2,983	31,175	31,207	3,991	33,895	33,927	4,997	36,622	or over	6,000

TABLE 2 — SCHEDULE FC

If line 13		On	If line 13		On	If line 13		On	If line 13		On	If line 13		On	If line 13		On
is at least	but less than	line 14 enter	is at least	but less than	line 14 enter	is at least	but less than	line 14 enter	is at least	but less than	line 14 enter	is at least	but less than	line 14 enter	is at least	but less than	line 14 enter
–	$ .01	$0	798	807	722	1,608	1,617	1,451	2,510	2,521	2,161	3,500	3,511	2,854	4,708	4,724	3,558
$ .01	5	2	807	816	730	1,617	1,626	1,459	2,521	2,532	2,169	3,511	3,522	2,862	4,724	4,740	3,566
5	15	9	816	825	738	1,626	1,635	1,467	2,532	2,543	2,176	3,522	3,533	2,869	4,740	4,756	3,574
15	24	18	825	834	747	1,635	1,644	1,476	2,543	2,554	2,184	3,533	3,544	2,877	4,756	4,772	3,582
24	33	26	834	843	755	1,644	1,653	1,484	2,554	2,565	2,192	3,544	3,555	2,885	4,772	4,788	3,590
33	42	34	843	852	763	1,653	1,662	1,492	2,565	2,576	2,199	3,555	3,566	2,892	4,788	4,804	3,598
42	51	42	852	861	771	1,662	1,671	1,500	2,576	2,587	2,207	3,566	3,577	2,900	4,804	4,820	3,606
51	60	50	861	870	779	1,671	1,680	1,508	2,587	2,598	2,215	3,577	3,588	2,908	4,820	4,836	3,614
60	69	58	870	879	787	1,680	1,689	1,516	2,598	2,609	2,222	3,588	3,599	2,915	4,836	4,852	3,622
69	78	66	879	888	795	1,689	1,698	1,524	2,609	2,620	2,230	3,599	3,610	2,923	4,852	4,868	3,630
78	87	74	888	897	803	1,698	1,707	1,532	2,620	2,631	2,238	3,610	3,621	2,931	4,868	4,884	3,638
87	96	82	897	906	811	1,707	1,716	1,540	2,631	2,642	2,246	3,621	3,632	2,939	4,884	4,900	3,646
96	105	90	906	915	819	1,716	1,725	1,548	2,642	2,653	2,253	3,632	3,643	2,946	4,900	4,916	3,654
105	114	99	915	924	828	1,725	1,734	1,557	2,653	2,664	2,261	3,643	3,654	2,954	4,916	4,932	3,662
114	123	107	924	933	836	1,734	1,743	1,565	2,664	2,675	2,269	3,654	3,665	2,962	4,932	4,948	3,670
123	132	115	933	942	844	1,743	1,752	1,573	2,675	2,686	2,276	3,665	3,676	2,969	4,948	4,964	3,678
132	141	123	942	951	852	1,752	1,761	1,581	2,686	2,697	2,284	3,676	3,687	2,977	4,964	4,980	3,686
141	150	131	951	960	860	1,761	1,770	1,589	2,697	2,708	2,292	3,687	3,698	2,985	4,980	4,996	3,694
150	159	139	960	969	868	1,770	1,779	1,597	2,708	2,719	2,299	3,698	3,709	2,992	4,996	5,012	3,702
159	168	147	969	978	876	1,779	1,788	1,605	2,719	2,730	2,307	3,709	3,720	3,000	5,012	5,028	3,710
168	177	155	978	987	884	1,788	1,797	1,613	2,730	2,741	2,315	3,720	3,731	3,008	5,028	5,044	3,718
177	186	163	987	996	892	1,797	1,806	1,621	2,741	2,752	2,323	3,731	3,742	3,016	5,044	5,060	3,726
186	195	171	996	1,005	900	1,806	1,815	1,629	2,752	2,763	2,330	3,742	3,753	3,023	5,060	5,076	3,734
195	204	180	1,005	1,014	909	1,815	1,824	1,638	2,763	2,774	2,338	3,753	3,764	3,031	5,076	5,092	3,742
204	213	188	1,014	1,023	917	1,824	1,833	1,646	2,774	2,785	2,346	3,764	3,775	3,039	5,092	5,108	3,750
213	222	196	1,023	1,032	925	1,833	1,842	1,654	2,785	2,796	2,353	3,775	3,786	3,046	5,108	5,124	3,758
222	231	204	1,032	1,041	933	1,842	1,851	1,662	2,796	2,807	2,361	3,786	3,797	3,054	5,124	5,140	3,766
231	240	212	1,041	1,050	941	1,851	1,860	1,670	2,807	2,818	2,369	3,797	3,808	3,062	5,140	5,156	3,774
240	249	220	1,050	1,059	949	1,860	1,869	1,678	2,818	2,829	2,376	3,808	3,819	3,069	5,156	5,172	3,782
249	258	228	1,059	1,068	957	1,869	1,878	1,686	2,829	2,840	2,384	3,819	3,830	3,077	5,172	5,188	3,790
258	267	236	1,068	1,077	965	1,878	1,887	1,694	2,840	2,851	2,392	3,830	3,841	3,085	5,188	5,204	3,798
267	276	244	1,077	1,086	973	1,887	1,896	1,702	2,851	2,862	2,400	3,841	3,852	3,093	5,204	5,220	3,806
276	285	252	1,086	1,095	981	1,896	1,905	1,710	2,862	2,873	2,407	3,852	3,863	3,100	5,220	5,236	3,814
285	294	261	1,095	1,104	990	1,905	1,914	1,719	2,873	2,884	2,415	3,863	3,874	3,108	5,236	5,252	3,822
294	303	269	1,104	1,113	998	1,914	1,923	1,727	2,884	2,895	2,423	3,874	3,885	3,116	5,252	5,268	3,830
303	312	277	1,113	1,122	1,006	1,923	1,932	1,735	2,895	2,906	2,430	3,885	3,896	3,123	5,268	5,284	3,838
312	321	285	1,122	1,131	1,014	1,932	1,941	1,743	2,906	2,917	2,438	3,896	3,907	3,131	5,284	5,300	3,846
321	330	293	1,131	1,140	1,022	1,941	1,950	1,751	2,917	2,928	2,446	3,907	3,918	3,139	5,300	5,316	3,854
330	339	301	1,140	1,149	1,030	1,950	1,959	1,759	2,928	2,939	2,453	3,918	3,929	3,146	5,316	5,332	3,862
339	348	309	1,149	1,158	1,038	1,959	1,968	1,767	2,939	2,950	2,461	3,929	3,940	3,154	5,332	5,348	3,870
348	357	317	1,158	1,167	1,046	1,968	1,977	1,775	2,950	2,961	2,469	3,940	3,951	3,162	5,348	5,364	3,878
357	366	325	1,167	1,176	1,054	1,977	1,986	1,783	2,961	2,972	2,477	3,951	3,962	3,170	5,364	5,380	3,886
366	375	333	1,176	1,185	1,062	1,986	1,995	1,791	2,972	2,983	2,484	3,962	3,973	3,177	5,380	5,396	3,894
375	384	342	1,185	1,194	1,071	1,995	2,004	1,800	2,983	2,994	2,492	3,973	3,984	3,185	5,396	5,412	3,902
384	393	350	1,194	1,203	1,079	2,004	2,015	1,807	2,994	3,005	2,500	3,984	3,995	3,193	5,412	5,428	3,910
393	402	358	1,203	1,212	1,087	2,015	2,026	1,814	3,005	3,016	2,507	3,995	4,006	3,200	5,428	5,444	3,918
402	411	366	1,212	1,221	1,095	2,026	2,037	1,822	3,016	3,027	2,515	4,006	4,020	3,207	5,444	5,460	3,926
411	420	374	1,221	1,230	1,103	2,037	2,048	1,830	3,027	3,038	2,523	4,020	4,036	3,214	5,460	5,476	3,934
420	429	382	1,230	1,239	1,111	2,048	2,059	1,837	3,038	3,049	2,530	4,036	4,052	3,222	5,476	5,492	3,942
429	438	390	1,239	1,248	1,119	2,059	2,070	1,845	3,049	3,060	2,538	4,052	4,068	3,230	5,492	5,508	3,950
438	447	398	1,248	1,257	1,127	2,070	2,081	1,853	3,060	3,071	2,546	4,068	4,084	3,238	5,508	5,524	3,958
447	456	406	1,257	1,266	1,135	2,081	2,092	1,861	3,071	3,082	2,554	4,084	4,100	3,246	5,524	5,540	3,966
456	465	414	1,266	1,275	1,143	2,092	2,103	1,868	3,082	3,093	2,561	4,100	4,116	3,254	5,540	5,556	3,974
465	474	423	1,275	1,284	1,152	2,103	2,114	1,876	3,093	3,104	2,569	4,116	4,132	3,262	5,556	5,572	3,982
474	483	431	1,284	1,293	1,160	2,114	2,125	1,884	3,104	3,115	2,577	4,132	4,148	3,270	5,572	5,588	3,990
483	492	439	1,293	1,302	1,168	2,125	2,136	1,891	3,115	3,126	2,584	4,148	4,164	3,278	5,588	5,604	3,998
492	501	447	1,302	1,311	1,176	2,136	2,147	1,899	3,126	3,137	2,592	4,164	4,180	3,286	5,604	5,620	4,006
501	510	455	1,311	1,320	1,184	2,147	2,158	1,907	3,137	3,148	2,600	4,180	4,196	3,294	5,620	5,636	4,014
510	519	463	1,320	1,329	1,192	2,158	2,169	1,914	3,148	3,159	2,607	4,196	4,212	3,302	5,636	5,652	4,022
519	528	471	1,329	1,338	1,200	2,169	2,180	1,922	3,159	3,170	2,615	4,212	4,228	3,310	5,652	5,668	4,030
528	537	479	1,338	1,347	1,208	2,180	2,191	1,930	3,170	3,181	2,623	4,228	4,244	3,318	5,668	5,684	4,038
537	546	487	1,347	1,356	1,216	2,191	2,202	1,938	3,181	3,192	2,631	4,244	4,260	3,326	5,684	5,700	4,046
546	555	495	1,356	1,365	1,224	2,202	2,213	1,945	3,192	3,203	2,638	4,260	4,276	3,334	5,700	5,716	4,054
555	564	504	1,365	1,374	1,233	2,213	2,224	1,953	3,203	3,214	2,646	4,276	4,292	3,342	5,716	5,732	4,062
564	573	512	1,374	1,383	1,241	2,224	2,235	1,961	3,214	3,225	2,654	4,292	4,308	3,350	5,732	5,748	4,070
573	582	520	1,383	1,392	1,249	2,235	2,246	1,968	3,225	3,236	2,661	4,308	4,324	3,358	5,748	5,764	4,078
582	591	528	1,392	1,401	1,257	2,246	2,257	1,976	3,236	3,247	2,669	4,324	4,340	3,366	5,764	5,780	4,086
591	600	536	1,401	1,410	1,265	2,257	2,268	1,984	3,247	3,258	2,677	4,340	4,356	3,374	5,780	5,796	4,094
600	609	544	1,410	1,419	1,273	2,268	2,279	1,991	3,258	3,269	2,684	4,356	4,372	3,382	5,796	5,812	4,102
609	618	552	1,419	1,428	1,281	2,279	2,290	1,999	3,269	3,280	2,692	4,372	4,388	3,390	5,812	5,828	4,110
618	627	560	1,428	1,437	1,289	2,290	2,301	2,007	3,280	3,291	2,700	4,388	4,404	3,398	5,828	5,844	4,118
627	636	568	1,437	1,446	1,297	2,301	2,312	2,015	3,291	3,302	2,708	4,404	4,420	3,406	5,844	5,860	4,126
636	645	576	1,446	1,455	1,305	2,312	2,323	2,022	3,302	3,313	2,715	4,420	4,436	3,414	5,860	5,876	4,134
645	654	585	1,455	1,464	1,314	2,323	2,334	2,030	3,313	3,324	2,723	4,436	4,452	3,422	5,876	5,892	4,142
654	663	593	1,464	1,473	1,322	2,334	2,345	2,038	3,324	3,335	2,731	4,452	4,468	3,430	5,892	5,908	4,150
663	672	601	1,473	1,482	1,330	2,345	2,356	2,045	3,335	3,346	2,738	4,468	4,484	3,438	5,908	5,924	4,158
672	681	609	1,482	1,491	1,338	2,356	2,367	2,053	3,346	3,357	2,746	4,484	4,500	3,446	5,924	5,940	4,166
681	690	617	1,491	1,500	1,346	2,367	2,378	2,061	3,357	3,368	2,754	4,500	4,516	3,454	5,940	5,956	4,174
690	699	625	1,500	1,509	1,354	2,378	2,389	2,068	3,368	3,379	2,761	4,516	4,532	3,462	5,956	5,972	4,182
699	708	633	1,509	1,518	1,362	2,389	2,400	2,076	3,379	3,390	2,769	4,532	4,548	3,470	5,972	5,988	4,190
708	717	641	1,518	1,527	1,370	2,400	2,411	2,084	3,390	3,401	2,777	4,548	4,564	3,478	5,988	6,000	4,197
717	726	649	1,527	1,536	1,378	2,411	2,422	2,092	3,401	3,412	2,785	4,564	4,580	3,486	6,000	or over	4,200
726	735	657	1,536	1,545	1,386	2,422	2,433	2,099	3,412	3,423	2,792	4,580	4,596	3,494			
735	744	666	1,545	1,554	1,395	2,433	2,444	2,107	3,423	3,434	2,800	4,596	4,612	3,502			
744	753	674	1,554	1,563	1,403	2,444	2,455	2,115	3,434	3,445	2,808	4,612	4,628	3,510			
753	762	682	1,563	1,572	1,411	2,455	2,466	2,122	3,445	3,456	2,815	4,628	4,644	3,518			
762	771	690	1,572	1,581	1,419	2,466	2,477	2,130	3,456	3,467	2,823	4,644	4,660	3,526			
771	780	698	1,581	1,590	1,427	2,477	2,488	2,138	3,467	3,478	2,831	4,660	4,676	3,534			
780	789	706	1,590	1,599	1,435	2,488	2,499	2,145	3,478	3,489	2,838	4,676	4,692	3,542			
789	798	714	1,599	1,608	1,443	2,499	2,510	2,153	3,489	3,500	2,846	4,692	4,708	3,550			