

Wisconsin Exempt Organization Business Taxes Form 4T Instructions

New . . .

- ***With limited exceptions, federal laws enacted after 1999 do not apply for Wisconsin purposes***

The Wisconsin Legislature has adopted the provisions of the federal Economic Growth and Tax Relief Reconciliation Act of 2001 (Public Law 107-16).

In addition, the Legislature has adopted the provisions of the federal Community Renewal Tax Relief Act of 2000 (Public Law 106-554), with two exceptions. The provisions relating to (1) the expensing of environmental remediation costs (Act section 162), and (2) the enhanced deduction for corporate donations of computer technology (Act section 165) do not apply for Wisconsin.

Both of these federal laws apply for Wisconsin purposes at the same time as for federal purposes. Other federal laws enacted after December 31, 1999, do not apply for Wisconsin. For more information, see page 4.

- ***Depreciation and amortization provisions amended***

For property placed in service in taxable years beginning on or after January 1, 2001, businesses are required to compute depreciation or amortization under the Internal Revenue Code as amended to December 31, 2000. Businesses may not claim the special 30% bonus depreciation allowed by the federal Job Creation and Worker Assistance Act of 2002 (Public Law 107-147) for property placed in service after September 10, 2001. See page 5.

- ***Simplified procedures enacted for the merger and conversion of business entities***

Effective October 1, 2002, simplified procedures apply to business corporations, nonstock corporations, limited partnerships, and limited liability companies that wish to merge into or convert to another form of business entity. For Wisconsin income tax purposes, the merger of a business entity into another form of business entity is treated in the same manner as for federal income tax purposes. The conversion of a business entity to another form of business entity is treated in the same manner as for federal purposes. For more information, contact the Corporation Section, Division of Corporate and Consumer Services, Wisconsin Department of Financial Institutions.

- ***Technology zone credit program created***

For taxable years beginning on or after January 1, 2002, entities doing business in Wisconsin technology zones may be eligible for a tax credit. For more information, see page 6 or 8.

Important . . .

- ***Exempt corporations with federal extensions allowed an extra 30 days to file Wisconsin returns***

If an exempt corporation receives an extension of time to file its federal income tax return, this automatically extends the time for filing the Wisconsin return to 30 days after the federal due date, provided the corporation attaches a copy of that extension to the Wisconsin return filed. See page 2.

- ***Indicate type of organization***

Make sure you indicate the type of your organization by checking the appropriate box under item E on page 1 of Form 4T. Failure to do so may result in the incorrect processing of your return.

For More Information . . .

Visit the Department of Revenue's Internet web site at www.dor.state.wi.us

At this site you may download tax forms and instructions, Department of Revenue publications, and the *Wisconsin Tax Bulletin*, which is a quarterly newsletter that provides information about new Wisconsin tax laws, administrative rules, court decisions, tax releases, and private letter rulings. The site also provides information about the Department of Revenue, answers to frequently asked questions, and links to Wisconsin laws and tax rules.

Don't Forget . . .

- Use the preprinted label if you received one
- Fill in your federal employer ID number
- Fill out the form completely
- Attach a copy of your federal return and any other required forms, schedules, or statements
- ***Attach a copy of any extension***
- Sign the return



Wisconsin Business Activity Codes

Using the list below, determine the proper code to enter in item D, Wisconsin Business Activity Code, on page 1 of your return. Enter the code which reflects the exempt organization's major business activity (the activity which accounted for the largest percentage of total receipts).

AGRICULTURE, FORESTRY, AND FISHING

0100 Agricultural Production – Crops
 0200 Agricultural Production – Livestock
 0710 Soil Preparation Services
 0720 Crop Services
 0740 Veterinary Services
 0750 Animal Services, except Veterinary
 0760 Farm Labor and Management Services
 0780 Landscape and Horticultural Services
 0800 Forestry
 0900 Fishing, Hunting, and Trapping

MINING

1000 Metal Mining
 1200 Coal Mining
 1300 Oil and Gas Extraction
 1400 Nonmetallic Minerals, except Fuels

CONSTRUCTION

1500 General Building Contractors
 1610 Highway and Street Construction
 1620 Heavy Construction, except Highway
 1710 Plumbing, Heating, Air Conditioning
 1720 Painting and Paper Hanging
 1730 Electrical Work
 1740 Masonry, Stonework, and Plastering
 1750 Carpentry and Floor Work
 1760 Roofing, Siding, Sheet Metal Work
 1770 Concrete Work
 1780 Water Well Drilling
 1790 Miscellaneous Special Trade Contractors

MANUFACTURING

Food and Kindred Products

2010 Meat Products
 2020 Dairy Products
 2030 Preserved Fruits and Vegetables
 2040 Grain Mill Products
 2050 Bakery Products
 2060 Sugar and Confectionery Products
 2070 Fats and Oils
 2080 Beverages
 2090 Miscellaneous Food and Kindred Products

Tobacco, Textile, and Apparel Products

2100 Tobacco Products
 2200 Textile Mill Products
 2300 Apparel and Other Textile Products

Lumber and Wood Products

2410 Logging
 2420 Sawmills and Planing Mills
 2430 Millwork, Plywood, Structural Members
 2440 Wood Containers
 2450 Wood Buildings and Mobile Homes
 2490 Miscellaneous Wood Products
 2500 Furniture and Fixtures
 2600 Paper and Allied Products

Printing and Publishing

2710 Newspapers
 2720 Periodicals
 2730 Books
 2740 Miscellaneous Publishing
 2750 Commercial Printing
 2760 Manifold Business Forms
 2770 Greeting Cards
 2780 Blankbooks and Bookbinding
 2790 Printing Trade Service

Other Manufacturing

2800 Chemicals and Allied Products
 2900 Petroleum and Coal Products
 3000 Rubber and Miscellaneous Plastic Products
 3100 Leather and Leather Products
 3200 Stone, Clay, and Glass Products
 3300 Primary Metal Industries
 3400 Fabricated Metal Products
 3500 Industrial Machinery and Equipment
 3570 Computer and Office Equipment
 3600 Electronic and Other Electric Equipment
 3700 Transportation Equipment
 3800 Instruments and Related Products
 3900 Miscellaneous Manufacturing Industries

TRANSPORTATION AND PUBLIC UTILITIES

Transportation

4000 Railroad Transportation
 4100 Local and Interurban Passenger Transit
 4200 Trucking and Warehousing
 4400 Water Transportation
 4500 Transportation by Air
 4600 Pipelines, except Natural Gas
 4700 Transportation Services

Communications

4810 Telephone Communication
 4820 Telegraph and Other Communications
 4830 Radio and Television Broadcasting
 4840 Cable and Other Pay TV Services
 4890 Other Communication Services

Electric, Gas, and Sanitary Services

4910 Electric Services
 4920 Gas Production and Distribution
 4930 Combined Utility Services
 4940 Water Supply
 4950 Sanitary Services
 4960 Steam and Air Conditioning Supply
 4970 Irrigation Systems

WHOLESALE TRADE

Wholesale Trade – Durable Goods

5010 Motor Vehicles, Auto Parts, and Supplies
 5020 Furniture and Home Furnishings
 5030 Lumber and Construction Materials
 5040 Professional and Commercial Equipment
 5050 Metals and Minerals, except Petroleum
 5060 Electrical Goods
 5070 Hardware, Plumbing, and Heating Equipment
 5080 Machinery, Equipment, and Supplies
 5090 Miscellaneous Durable Goods

Wholesale Trade – Nondurable Goods

5110 Paper and Paper Products
 5120 Drugs, Drug Proprietaries, and Sundries
 5130 Apparel, Piece Goods, and Notions
 5140 Groceries and Related Products
 5150 Farm-Product Raw Materials
 5160 Chemicals and Allied Products
 5170 Petroleum and Petroleum Products
 5180 Beer, Wine, and Distilled Beverages
 5190 Miscellaneous Nondurable Goods

RETAIL TRADE

Building Materials and Garden Supplies

5210 Lumber and Other Building Supplies
 5230 Paint, Glass, and Wallpaper Stores
 5250 Hardware Stores
 5260 Retail Nurseries and Garden Stores
 5270 Mobile Home Dealers

General Merchandise Stores

5310 Department Stores
 5330 Variety Stores
 5390 Miscellaneous General Merchandise Stores

Food Stores

5410 Grocery Stores
 5420 Meat and Fish Markets
 5430 Fruit and Vegetable Markets
 5440 Candy, Nut, and Confectionery Stores

Dairy Products Stores

5450 Dairy Products Stores
 5460 Retail Bakeries
 5490 Miscellaneous Food Stores

Automotive Dealers and Service Stations

5510 New and Used Car Dealers
 5520 Used Car Dealers
 5530 Auto and Home Supply Stores
 5540 Gasoline Service Stations
 5550 Boat Dealers
 5560 Recreational Vehicle Dealers
 5570 Motorcycle Dealers
 5590 Automotive Dealers, not elsewhere classified

Apparel and Accessory Stores

5600 Apparel and Accessory Stores

Furniture and Home Furnishings Stores

5710 Furniture and Home Furnishings Stores

5720 Household Appliance Stores
 5730 Radio, TV, and Computer Stores

Eating and Drinking Places

5812 Eating Places
 5813 Drinking Places

Miscellaneous Retail

5910 Drug Stores and Proprietary Stores
 5920 Liquor Stores
 5930 Used Merchandise Stores
 5941 Sporting Goods and Bicycle Shops
 5942 Book Stores
 5943 Stationery Stores
 5944 Jewelry Stores
 5945 Hobby, Toy, and Game Shops
 5946 Camera and Photographic Supply Stores
 5947 Gift, Novelty, and Souvenir Shops
 5948 Luggage and Leather Goods Stores
 5949 Sewing, Needlework, and Piece Goods Stores

5961 Catalog and Mail Order Houses
 5962 Merchandising Machine Operators
 5963 Direct Selling Establishments
 5983 Fuel Oil Dealers
 5984 Liquefied Petroleum Gas Dealers
 5989 Fuel Dealers, not elsewhere classified

5992 Florists
 5993 Tobacco Stores and Stands
 5994 News Dealers and News Stands
 5995 Optical Goods Stores
 5999 Miscellaneous Retail Stores, not elsewhere classified

FINANCE, INSURANCE, AND REAL ESTATE

6000 Depository Institutions
 6100 Nondepository Institutions
 6200 Security and Commodity Brokers
 6300 Insurance Carriers
 6400 Insurance Agents, Brokers, and Service
 6510 Real Estate Operators and Lessors
 6530 Real Estate Agents and Managers
 6540 Title Abstract Offices
 6550 Subdividers and Developers
 6700 Holding and Other Investment Offices

SERVICES

Hotels and Other Lodging Places

7010 Hotels and Motels
 7020 Rooming and Boarding Houses
 7030 Camps and Recreational Vehicle Parks
 7040 Membership-Basis Organization Hotels

Personal Services

7210 Laundry, Cleaning, and Garment Services
 7220 Photographic Studios, Portrait
 7230 Beauty Shops
 7240 Barber Shops
 7250 Shoe Repair and Shoeshine Parlors
 7260 Funeral Services and Crematories
 7291 Tax Return Preparation Services
 7299 Miscellaneous Personal Services, not elsewhere classified

Business Services

7310 Advertising
 7320 Credit Reporting and Collection
 7330 Mailing, Reproduction, Stenographic
 7342 Disinfecting and Pest Control
 7349 Building Maintenance Services, not elsewhere classified
 7350 Miscellaneous Equipment Rental and Leasing
 7360 Personnel Supply Services

Computer and Data Processing Services

7371 Computer Programming Services
 7372 Prepackaged Software
 7373 Computer Integrated Systems Design
 7374 Data Processing and Preparation
 7375 Information Retrieval Services
 7376 Computer Facilities Management
 7377 Computer Rental and Leasing
 7378 Computer Maintenance and Repair
 7379 Computer Related Services

Miscellaneous Business Services

7381 Detective and Armored Car Services
 7382 Security Systems Services
 7383 News Syndicates
 7384 Photo Finishing Laboratories
 7389 Business Services, not elsewhere classified

Auto Repair, Services, and Parking

7510 Automotive Rentals, No Drivers
 7520 Automobile Parking
 7530 Automotive Repair Shops
 7540 Automotive Services, except Repair

Miscellaneous Repair Services

7620 Electrical Repair Shops
 7630 Watch, Clock, and Jewelry Repair
 7640 Reupholstery and Furniture Repair
 7690 Miscellaneous Repair Shops

Motion Pictures

7810 Motion Picture Production and Services
 7820 Motion Picture Distribution and Services
 7830 Motion Picture Theaters
 7840 Video Tape Rental

Amusement and Recreational Services

7910 Dance Studios, Schools, and Halls
 7920 Producers, Orchestras, Entertainers
 7930 Bowling Centers
 7940 Commercial Sports
 7991 Physical Fitness Facilities
 7992 Public Golf Courses
 7993 Coin-Operated Amusement Devices
 7996 Amusement Parks
 7997 Membership Sports and Recreation Clubs
 7999 Amusement and Recreation, not elsewhere classified

Health Services

8010 Offices and Clinics of Medical Doctors
 8020 Offices and Clinics of Dentists
 8030 Offices of Osteopathic Physicians
 8040 Offices of Other Health Practitioners
 8050 Nursing and Personal Care Facilities
 8060 Hospitals
 8070 Medical and Dental Laboratories
 8080 Home Health Care Services
 8090 Health and Allied Services, not elsewhere classified

Other Services

8100 Legal Services
 8210 Elementary and Secondary Schools
 8220 Colleges and Universities
 8230 Libraries
 8240 Vocational Schools
 8290 Schools and Educational Services, not elsewhere classified
 8320 Individual and Family Services
 8330 Job Training and Related Services
 8350 Child Day Care Services
 8390 Social Services, not elsewhere classified
 8400 Museums, Botanical, and Zoological Gardens
 8610 Business Associations
 8620 Professional Organizations
 8630 Labor Organizations
 8640 Civic and Social Organizations
 8650 Political Organizations
 8660 Religious Organizations
 8690 Membership Organizations, not elsewhere classified
 8710 Engineering and Architectural Services
 8720 Accounting, Auditing, and Bookkeeping
 8730 Research and Testing Services
 8740 Management and Public Relations Services, not elsewhere classified
PUBLIC ADMINISTRATION
 9100 Executive, Legislative, and General Government
 9200 Justice, Public Order, and Safety

Purpose of Form

Tax-exempt organizations and certain individual retirement arrangements (IRAs) or Medical Savings Accounts (MSAs) use Form 4T to report their unrelated business taxable income; to compute their Wisconsin franchise or income tax liability; and to figure their recycling surcharge.

Who Must File

- Organizations exempt from Wisconsin income taxation under sec. 71.26(1)(a) or 71.45(1), Wis. Stats., that have at least \$1,000 of gross income from an unrelated trade or business for federal income tax purposes, must file federal Form 990-T, and do business in Wisconsin.
- Organizations exempt from Wisconsin income taxation under sec. 71.26(1)(a) or 71.45(1), Wis. Stats., that are the sole owner of an LLC which is disregarded as a separate entity, have at least \$1,000 of gross income from an unrelated trade or business for federal income tax purposes, must file federal Form 990-T, and do business in Wisconsin.
- Trusts exempt from federal income tax under Internal Revenue Code (IRC) section 501(a) that have at least \$1,000 of gross income from an unrelated trade or business for federal income tax purposes, must file federal Form 990-T, and have income from Wisconsin sources, such as business transacted or property located in Wisconsin.
- IRAs and MSAs described in IRC sections 408(a) and 220(d) that have at least \$1,000 of gross income from an unrelated trade or business for federal income tax purposes, must file federal Form 990-T, and have income from Wisconsin sources, such as business transacted or property located in Wisconsin.

“Gross income” of a manufacturing, merchandising, or mining business is the total receipts or sales, less the cost of goods sold, plus the gross income from other sources that is includable in unrelated business taxable income.

Who Is Not Required to File

- Exempt organizations that aren't subject to tax on unrelated business taxable income under IRC section 511 and aren't required to file federal Form 990-T.
- Employee benefit plans established by an employer engaged in or affecting interstate commerce or by an employee organization that represents employees engaged in or affecting interstate commerce. This exception doesn't apply to government plans, church plans not electing under the vesting, etc., provisions, worker's compensation plans, non-U.S. plans primarily for nonresident aliens, and “excess benefit plans.”
- The State of Wisconsin, including the University of Wisconsin System, or any county, village, school district, or other political unit of the State of Wisconsin.
- Credit unions.

Recycling Surcharge

The recycling surcharge applies to corporations and trusts having gross receipts from all unrelated trade or business activities of \$4 million or more during the taxable year. Corporations and trusts that must file Wisconsin franchise or income tax returns must pay

the recycling surcharge, with certain exceptions. The surcharge doesn't apply to:

- Exempt corporations and trusts that have less than \$4 million of gross receipts from all unrelated trade or business activities for federal income tax purposes.

“Gross receipts from all unrelated trade or business activities” includes gross receipts, gross sales, the gross sales price from the disposition of capital assets and business assets, gross rents, gross income from unrelated debt-financed property, gross interest, annuities, royalties, and rents from controlled organizations, gross investment income, gross exploited exempt activity income, gross advertising income, gross receipts passed through from other entities, and all other receipts that are included in unrelated business taxable income for Wisconsin income tax purposes.
- Trusts and IRAs whose entire unrelated business taxable income was passed through from partnerships, provided the partnerships paid any recycling surcharge due on the income.

For more information, see Publication 400, *Wisconsin's Recycling Surcharge*.

How to Obtain Forms

If you need forms or publications, you may:

- Download them from the Department's Internet web site at www.dor.state.wi.us
- Use your fax telephone to call the Department's Fax-A-Form Retrieval System at (608) 261-6229
- Request them online at www.dor.state.wi.us/html/formsreq.html
- Call (608) 266-1961
- Write to the Forms Request Office, Wisconsin Department of Revenue, Mail Stop 1-151, P.O. Box 8951, Madison, WI 53708-8951
- Call or visit any Department of Revenue office

How to Obtain Assistance

If you need help in preparing a exempt organization franchise or income tax return, you may:

- E-mail your question to corp@dor.state.wi.us
- Send a FAX to (608) 267-0834
- Call (608) 266-2772 [TTY (608) 267-1049]
- Write to the Audit Bureau, Wisconsin Department of Revenue, Mail Stop 5-144, P.O. Box 8906, Madison, WI 53708-8906
- Call or visit any Department of Revenue office

Period Covered by Return

The return must cover the same period as the exempt organization's federal business income tax return, Form 990-T. A 2002 Wisconsin return must be filed by an exempt organization for calendar year 2002 or a fiscal year that begins in 2002. A fiscal year may end only on the last day of a month. The period covered by the return can't exceed 12 months.

However, exempt organizations reporting on a 52 to 53 week period for federal tax purposes must file on the same reporting period for Wisconsin. The Department of Revenue will consider the reporting period as ending on the last day of the month closest to the end of

General Instructions (continued)

the 52 to 53 week period for purposes of due dates, extensions, and assessments of interest and penalties.

Change in Accounting Period

Any change in accounting period made for federal purposes must also be made for Wisconsin purposes. Attach to the Wisconsin return, for the first taxable year for which the change applies, a copy of the Internal Revenue Service's notice of approval of accounting period change if the IRS's approval is required or an explanation of the change if the IRS's approval isn't required.

Accounting Methods

In computing unrelated business taxable income, the method of accounting must be the same method used in computing federal unrelated business taxable income. However, if the method used for federal purposes isn't authorized under the Internal Revenue Code in effect for Wisconsin purposes, use a method authorized under the Internal Revenue Code in effect for Wisconsin.

Change in Accounting Method

A change in accounting method made for federal purposes must also be made for Wisconsin purposes, unless the change isn't authorized under the Internal Revenue Code in effect for Wisconsin. Adjustments required federally as a result of a change made while an exempt corporation is subject to Wisconsin taxation must also be made for Wisconsin purposes, except in the last year that an exempt corporation is subject to taxation by Wisconsin it must take into account all remaining adjustments required.

Attach to the Wisconsin return, for the first taxable year for which the change applies, either a copy of the application for change in accounting method filed with the Internal Revenue Service and a copy of the IRS's consent if the IRS's approval is required or an explanation of the change if the IRS's approval isn't required.

Elections

As explained above, an exempt corporation can't make different elections for federal and Wisconsin purposes with respect to accounting periods and accounting methods, unless the federal method isn't permitted under the Internal Revenue Code in effect for Wisconsin. In situations where an exempt organization has an option under the Internal Revenue Code and the IRS doesn't consider that option to be a method of accounting, a different election may be made for Wisconsin than that made for federal purposes. If federal law specifies the manner or time period in which an election must be made, those requirements also apply for Wisconsin purposes.

If different elections are made, adjustments are required on the Wisconsin return to account for any differences. Exempt organizations taxable as trusts enter such adjustments on Schedule V and/or Schedule W. Exempt organizations taxable as corporations should account for such differences on Form 4T, line 1.

When to File

Generally, an exempt organization must file Form 4T by the 15th day of the 5th month following the close of its taxable year. However, an employees' trust defined in IRC section 401(a), an IRA, and an MSA must file Form 4T by the 15th day of the 4th month following the close of the taxable year. If a return is filed late, without an extension, the exempt organization may be subject to penalties and interest.

Caution: The due date for paying franchise or income tax and the recycling surcharge is explained below.

Extension of Time to File

If you are requesting an extension of time to file your federal income tax return, the following treatment applies:

- For exempt organizations taxable as corporations, any extension allowed by the Internal Revenue Service for filing the federal return automatically extends the Wisconsin due date to 30 days after the federal extended due date. *You don't need to submit either a copy of the federal extension or an application for a Wisconsin extension to the Department by the original due date of your return.* However, you must attach a copy of the federal extension to the Wisconsin return that you file.
- For exempt organizations taxable as trusts, any extension allowed by the Internal Revenue Service for filing the federal return automatically extends the Wisconsin due date to the federal due date. You must attach a copy of the federal extension to the Wisconsin return that you file.

If you aren't requesting a federal extension, but you need additional time for Wisconsin, you may obtain a Wisconsin extension as follows:

- Exempt organizations taxable as corporations may request a 30-day extension by submitting Wisconsin Form IC-830, Application for Extension of Time to File, to the Department on or before the original due date of the return.
- Exempt organizations taxable as trusts may obtain an extension allowable under federal law by (1) estimating their 2002 Wisconsin tax and paying the amount they will owe by the unextended due date of their return, and (2) attaching to Form 4T a completed copy of the appropriate federal extension application form or a statement explaining which federal extension provision is being used.

Where to File

Mail Form 4T to the Wisconsin Department of Revenue, P.O. Box 8908, Madison, WI 53708-8908. **Exception:** Send amended returns to P.O. Box 8991, Madison, WI 53708-8991.

When to Pay Franchise or Income Tax and Recycling Surcharge

The franchise or income tax and recycling surcharge must be paid by the 15th day of the 5th month (15th day of the 4th month for employees' trusts, IRAs, and MSAs) following the close of the taxable period, *regardless of the due date of the return.* Exempt organizations may be required to make quarterly estimated payments to prepay their franchise or income tax and recycling surcharge.

An extension for filing the return doesn't extend the time to pay the franchise or income tax and recycling surcharge. Interest will be charged on the tax and surcharge not paid by the original due date. You can avoid interest charges during the extension period by paying the tax and surcharge due by the original due date. Submit your payment with Wisconsin Form 4-ES, Corporation Estimated Tax Voucher.

During the extension period, 12% annual interest generally applies to the unpaid tax and surcharge. However, if the sum of the net tax and surcharge shown on the return is \$500 or more, 12% annual interest applies only to 10% of the net tax and surcharge. Interest of 18% per year applies to the remainder of the unpaid tax and surcharge. See Form 4U, Part II.

Payment of Estimated Franchise or Income Tax and Recycling Surcharge

If the total of an exempt organization's franchise or income tax and recycling surcharge due is \$500 or more, it generally must make quarterly estimated tax payments using Wisconsin Form 4-ES. Failure to make required estimated tax payments may result in an interest charge.

An exempt organization that overpaid its estimated tax may apply for a refund *before* filing its tax return if its overpayment is (1) at least 10% of the expected Wisconsin tax liability and (2) at least \$500. To apply, file Wisconsin Form 4466W, Corporation Application for Quick Refund of Overpayment of Estimated Tax, after the end of the taxable year and before the exempt organization files its tax return. **Do not** file Form 4466W at the same time as your tax return.

An exempt organization that has a tax due when filing its tax return as a result of receiving a "quick refund" will be charged 12% annual interest on the amount of unpaid tax from the date the refund is issued to the earlier of the 15th day of the 5th month (15th day of the 4th month for employees' trusts, IRAs, and MSAs) after the close of the taxable year or the date the tax liability is paid. Any tax that remains unpaid after the unextended due date of the tax return continues to be subject to 18% or 12% annual interest, as appropriate.

Information Returns That May Be Required

Form 9b Report of rents, royalties, and miscellaneous compensation paid to individuals. (Note: You may use federal Forms 1099 instead of Forms 9b. Mail Forms 1099 to the Wisconsin Department of Revenue, P.O. Box 8908, Madison, WI 53708-8908.)

If you must file federal information returns on magnetic media and you file at least 250 Forms 9b with Wisconsin, you generally must file Forms 9b on magnetic media. For more information, call (608) 267-3327 or write to the Data Center Magnetic Media Coordinator, Office of Information Technology Services, Wisconsin Department of Revenue, Mail Stop 4-163, P.O. Box 8903, Madison, WI 53708-8903.

Internal Revenue Service Adjustments

If an exempt organization's federal tax return is adjusted by the Internal Revenue Service and the adjustments affect the Wisconsin net tax payable, the amount of a Wisconsin credit, a Wisconsin net operating loss carryforward, or a Wisconsin capital loss carryforward, you must report the adjustments to the Department of Revenue within 90 days after they become final.

Send a copy of the final federal audit reports and any associated amended Wisconsin returns to the Wisconsin Department of Revenue, P.O. Box 8991, Madison, WI 53708-8991. If submitting a federal audit report without an amended return, mail it to the Audit Bureau, Wisconsin Department of Revenue, Mail Stop 5-144, P.O. Box 8906, Madison, WI 53708-8906. Don't attach these items to the tax return for the current year.

Amended Returns

After you have filed a complete, original tax return, you may file an amended return to correct a tax return as you originally filed it or as it was later adjusted by an amended return, a claim for refund, or an office or field audit.

If you file an amended federal return and the changes affect the Wisconsin net tax payable, the amount of a Wisconsin credit, a Wisconsin net operating loss carryforward, or a Wisconsin capital loss carryforward, you must file an amended Wisconsin return with the Department of Revenue within 90 days after filing the amended federal return.

To file an amended Wisconsin return, an exempt organization should use Form 4T and check the "amended return" box on the front of the return or clearly mark it "AMENDED RETURN" at the top of the form. Attach an explanation of the changes made. Show computations in detail. If the change involves an item of income, deduction, or credit that you were required to support with a form or schedule on your original return, attach the corrected form or schedule. Also attach a worksheet showing how you figured your refund or additional amount owed.

A claim for refund must be filed within 4 years of the unextended due date of the return. However, a claim for refund to recover all or part of any tax or credit paid as a result of an office or field audit must be filed within 4 years after such an assessment. That assessment must have been paid and must not have been protested by filing a petition for redetermination. See Section Tax 2.12, Wisconsin Administrative Code, for more information.

Send amended returns to the Wisconsin Department of Revenue, P.O. Box 8991, Madison, WI 53708-8991. Don't attach amended returns to other tax returns that you are filing.

Wisconsin State, County, and Baseball and Football Stadium Use Tax

Exempt organizations that don't hold a Wisconsin Certificate of Exempt Status (CES#) and purchase taxable tangible personal property or taxable services for storage, use, or consumption in (1) Wisconsin, (2) a county that has adopted the 0.5% county tax, (3) a county within the baseball stadium district (Milwaukee, Ozaukee, Racine, Washington, and Waukesha Counties) that has adopted the 0.1% baseball stadium tax, or (4) the football stadium district (Brown County) that has adopted the 0.5% football stadium tax, without payment of a state, county, or stadium sales or use tax may owe Wisconsin state, county, or stadium use tax and be required to file a Wisconsin sales and use tax return. For more information or forms, e-mail sales10@dor.state.wi.us, fax your question to (608) 267-1030, call (608) 266-2776, or write to the Wisconsin Department of Revenue, Mail Stop 5-77, P.O. Box 8902, Madison, WI 53708-8902.

Penalties for Not Filing or Filing Incorrect Returns

If you don't file a Form 4T that you are required to file, or if you file an incorrect Form 4T due to negligence or fraud, interest and penalties may be assessed against you. The interest rate on delinquent taxes is 18% per year. Civil penalties may be as much as 100% of the amount of tax not reported on the return. Criminal penalties for filing a false return include a fine of up to \$10,000 and imprisonment.

Line-by-Line Instructions

You must complete page 1 of Form 4T and make appropriate entries in the schedules on page 2. (The numbering corresponds with the line numbers on Form 4T, page 1, unless otherwise indicated.)

Caution: The Internal Revenue Service hasn't finalized the 2002 federal Form 990-T at the time of this printing. Therefore, federal line numbers referred to on Form 4T and in these instructions may change.

Rounding Off to Whole Dollars

Cents may be rounded to the nearest whole dollar by eliminating amounts less than 50 cents and increasing amounts from 50 cents through 99 cents to the next higher dollar.

■ **Period Covered** – File the 2002 return for calendar year 2002 and fiscal years that begin in 2002. For a fiscal year, a 52 to 53 week period, or a short-period return, fill in the taxable year beginning and ending dates in the taxable year space at the top of the form.

■ **Name and Address** – If you received a mailing label with the exempt organization's name and address, place it in this area. Make any necessary corrections on the label.

If you didn't receive a label, print or type the exempt organization's name and address. Indicate a change in the organization's name or address from that shown on last year's Wisconsin return filed by checking the appropriate box. If you don't check the box to indicate that the name or address differs from the one used in prior years, the change will not be made.

■ **A. Federal Employer Identification Number** – Enter the exempt organization's federal employer identification number (EIN). If you haven't yet applied for a federal EIN, you may do so by filing federal Form SS-4 with the Internal Revenue Service or by calling the IRS toll-free number (866) 816-2065.

■ **B. Seller's Permit or Use Tax Number** – Enter the exempt organization's Wisconsin seller's permit, use tax, or consumer's use tax number, if applicable.

■ **C. Wisconsin Employer Identification Number** – Enter the exempt organization's Wisconsin employer identification (withholding) number.

■ **D. Wisconsin Business Activity Code** – Enter the exempt organization's Wisconsin business activity code from the table on back of the front cover of this booklet. **Don't** enter the federal unrelated business activity code.

■ **E. Type of Organization** – Check the box that indicates how the organization will be taxed. Failure to check the proper box may result in the incorrect processing of your return.

■ **F. Name of Trustee** – Enter the name of the trustee if the organization is taxable as a trust.

■ **G. State and Year of Incorporation** – Enter the state under whose laws the exempt organization is organized and the year of incorporation (or creation).

■ **H. First Return, Final Return, Short Period – Change in Accounting Period, and Short Period – Stock Purchase or Sale** – If this is the first year that an exempt organization is filing a Wisconsin

return because it wasn't in existence or didn't do business in Wisconsin in prior years, check the "First return" box. If the exempt organization ceased to exist or withdrew from Wisconsin during the year, check the "Final return" box. Indicate that a short period return is being filed due to a change in the exempt organization's accounting period or a stock purchase or sale by checking the appropriate box.

■ **I. Amended Return** – If this is an amended return, check the box. Circle the number in front of the line(s) that you are changing and attach a detailed explanation of the changes made, including any supporting form or schedule.

IMPORTANT – The Wisconsin unrelated business franchise and income tax law is based on the federal Internal Revenue Code (IRC). Although federal unrelated business taxable income is indicated as the starting point on the Wisconsin return, Wisconsin unrelated business taxable income must be determined using the Internal Revenue Code as amended to December 31, 1999, with certain exceptions.

Computing Federal Taxable Income for Wisconsin Purposes

The following federal law changes enacted after December 31, 1999, **apply** for Wisconsin purposes at the same time as for federal purposes:

- Community Renewal Tax Relief Act of 2001 (Public Law 106-554), enacted December 21, 2000, with certain exceptions. The following provisions of this Act **do not apply** for Wisconsin:
 - Section 162 of the Act, which affects IRC section 198(c), relating to the expensing of environmental remediation costs and the extension of the termination date to 2003.
 - Section 165 of the Act, which affects IRC section 170(e), relating to the enhanced deduction for corporate donations of computer technology and the extension of the termination date to 2003.
- Economic Growth and Tax Relief Reconciliation Act of 2001 (Public Law 107-16), enacted June 7, 2001.

The following federal law changes enacted after December 31, 1999, **do not apply** for Wisconsin purposes:

- Trade and Development Act of 2000 (Public Law 106-200), enacted May 18, 2000.
- Public Law 106-230, enacted July 1, 2000.
- FSC Repeal and Extraterritorial Income Exclusion Act of 2000 (Public Law 106-519), enacted November 15, 2000.

For Wisconsin purposes, the FSC provisions remain in effect, and the extraterritorial income exclusion does not apply.

- Installment Tax Correction Act of 2000 (Public Law 106-573), enacted December 28, 2000.

For Wisconsin purposes, accrual basis taxpayers cannot use the installment method for reporting sales and other dispositions occurring on or after December 17, 1999. Instead, gain from the sale of property must be recognized in the year of the sale, rather than when the payments are received.

- Victims of Terrorism Tax Relief Act of 2001 (Public Law 107-134), enacted January 23, 2002.
- Job Creation and Worker Assistance Act of 2002 (Public Law 107-147), enacted March 9, 2002.
 - The federal 30% bonus depreciation may not be claimed for property placed in service after September 10, 2001.
 - The tax benefits for New York Liberty Zone property, including the 30% additional depreciation, the 5-year recovery period for certain leasehold improvements, the increase in the section 179 expense deduction, and the extension of the replacement period for nonrecognition of gain on involuntary conversions, do not apply.
 - Income from the discharge of indebtedness of a tax-option (S) corporation that is excluded from the S corporation's income continues to increase the basis of a shareholder's stock in the corporation for Wisconsin purposes.

Depreciation Differences

For assets first placed into service in taxable years beginning on or after January 1, 2001, you must compute depreciation or amortization under the Internal Revenue Code as amended to December 31, 2000. You do not have the option of claiming the 30% bonus depreciation allowed on your federal return.

Note: An asset placed in service before 2002 must continue to be depreciated or amortized under the method allowable for Wisconsin purposes for the year in which it was placed in service. For property placed in service after September 10, 2001, the federal 30% bonus depreciation may not be claimed.

Accounting for Differences

Adjustments may be necessary to account for differences between amounts reportable for federal and Wisconsin purposes. Exempt organizations taxable as trusts must show these adjustments on Schedule V and/or Schedule W. Exempt organizations taxable as corporations should see the instructions for line 1 below.

CAUTION: Exempt organizations taxable as trusts must skip lines 1 through 10 and begin on line 11.

■ **Line 1. Federal Unrelated Business Taxable Income** – Exempt organizations taxable as corporations enter the amount from federal Form 990-T, line 34. This is federal unrelated business taxable income after the net operating loss deduction and special deductions. Addition and subtraction modifications generally aren't made for exempt organizations taxable as corporations.

Note: Show losses by putting the amount in parentheses.

Caution: If any changes to the Internal Revenue Code enacted after December 31, 1999, affect the computation of federal unrelated business taxable income but don't apply for Wisconsin purposes, recompute the amount on Form 990-T, line 34. Enter the recomputed unrelated business taxable income on Form 4T, line 1. Attach a schedule to Form 4T showing your computation.

■ **Lines 2 through 7. Apportionment Data** – If using the apportionment method, complete Wisconsin Form 4B and enter the amounts requested. See the instructions for Form 4B (page 10). If using the separate accounting method, don't complete lines 2 through

6. Instead, see the instructions for Separate Accounting Data (page 13) and enter the Wisconsin unrelated business taxable income on line 7.

Note: Exempt organizations engaged in an unrelated trade or business solely in Wisconsin, should skip lines 2 through 6. Instead, enter the amount from line 1 on line 7.

■ **Line 8. Gross Tax** – Enter 7.9% of the Wisconsin unrelated business taxable income reported on line 7.

■ **Line 9. Nonrefundable Credits** – Complete Schedule X, page 2, and enter the available credit.

For purposes of determining the carryover (if any) of each credit, they must be applied against the gross tax in the following order:

1. Manufacturer's sales tax credit
2. Research expense credit
3. Development zones research credit
4. Research facilities credit
5. Community development finance credit
6. Development zones jobs credit
7. Development zones sales tax credit
8. Development zones investment credit, including development opportunity zone investment credit
9. Development zones location credit
10. Development opportunity zone capital investment credit
11. Development zones day care credit
12. Development zones environmental remediation credit
13. Development zones credit
14. Technology zone credit
15. Supplement to federal historic rehabilitation tax credit

Schedule X

Line 1. **Manufacturer's Sales Tax Credit** – Enter the available manufacturer's sales tax credit.

Exempt corporations engaged in manufacturing in Wisconsin as an unrelated trade or business activity may claim a credit for Wisconsin state, county, and baseball and football stadium sales and use tax paid on fuel and electricity consumed in manufacturing tangible personal property.

In addition, an exempt corporation that owns an interest in a pass-through entity, such as a partnership, which is engaged in manufacturing in Wisconsin may claim its share of the entity's manufacturer's sales tax credit computed for the entity's taxable years beginning on or after January 1, 1998. The pass-through credit may be offset only against the tax imposed on the exempt corporation's share of the entity's net income.

Manufacturing has the meaning designated in sec. 77.54(6m), Wis. Stats., which states in part that "manufacturing" is the production by machinery of a new article with a different form, use, and name from existing materials by a process popularly regarded as manufacturing. The Wisconsin state (and county and baseball and football stadium, if applicable) sales or use tax must have been paid on fuel and electricity purchased for consumption in manufacturing in Wisconsin in the unrelated trade or business activity.

Line-by-Line Instructions (continued)

The credit is a nonrefundable credit. To the extent that the credit cannot be used to reduce the tax liability for the current year, it may be offset against the tax liability of the subsequent year and each succeeding year up to 15 years.

For information on how to compute the credit, obtain the 2002 Wisconsin Form 4 and instructions. Figure the credit as explained in the instructions for Form 4, Schedule Z. However, the amounts that may be used to compute the credit must be from an unrelated trade or business activity. Attach to Form 4T a schedule similar to Form 4, Schedule Z (and Schedule Z-1, if applicable), showing how you computed the credit.

Line 2. Research Expense Credit – Complete Wisconsin Schedule R, Wisconsin Research Credits, and enter the credit from Schedule R, line 30.

Exempt corporations that increase qualified research expenses in Wisconsin as part of an unrelated trade or business activity may claim a credit.

Line 3. Research Facilities Credit – Complete Schedule R, Wisconsin Research Credits, and enter the credit from Schedule R, line 34.

Exempt corporations that incur expenses to construct and equip new research facilities in Wisconsin or to expand existing facilities in Wisconsin as part of an unrelated trade or business activity may claim a credit.

Line 4. Community Development Finance Credit – Enter the available community development finance credit.

Exempt corporations that make contributions to the Wisconsin Housing and Economic Development Authority and, in the same year, purchase common stock in the Wisconsin Community Development Finance Company as part of an unrelated trade or business activity may claim a credit.

The credit is nonrefundable and is equal to 75% of the purchase price of the stock, but may not exceed 75% of the amount that was contributed to the Wisconsin Community Development Finance Authority. Any unused credit may be offset against tax liabilities of the subsequent years, up to 15 years.

Line 5. Development Zones Jobs Credit – Enter the development zones jobs credit carryover from Schedule DC, line 105.

Line 6. Development Zones Sales Tax Credit – Enter the development zones sales tax credit carryover from Schedule DC, line 108.

Line 7. Development Zones Investment Credit – Enter the total of the development opportunity zone investment credit and any development zones investment credit carryover from Schedule DC, line 120.

Line 8. Development Zones Research Credit – Enter the development zones research credit carryover from Schedule DC, line 89.

Line 9. Development Zones Location Credit – Enter the development zones location credit carryover from Schedule DC, line 122.

Line 10. Development Zone Capital Investment Credit – Enter the development opportunity zone capital investment credit from Schedule DC, line 131.

Line 11. Development Zones Day Care Credit – Enter the development zones day care credit carryover from Schedule DC, line 133.

Line 12. Development Zones Environmental Remediation Credit – Enter the development zones environmental remediation credit carryover from Schedule DC, line 136.

Line 13. Development Zones Credit – Enter the development zones credit from Schedule DC, line 150.

Exempt corporations doing business in Wisconsin development, development opportunity, or enterprise development zones may be eligible for tax credits based on expenditures for environmental remediation and job creation or retention. The Wisconsin Department of Commerce administers the Wisconsin development zones programs. For more information about the programs, visit the Department of Commerce web site at www.commerce.state.wi.us/CD/CD-bed.html, write to the Division of Community Development, Wisconsin Department of Commerce, P.O. Box 7970, Madison, WI 53707-7970, or call (608) 266-3751.

Line 14. Technology Zone Credit – Enter the technology zone credit from Schedule TC, line 6.

Exempt corporations doing business in Wisconsin technology zones may be eligible for a tax credit based on the property taxes, sales and use taxes, and franchise or income taxes paid. The Department of Commerce administers the Wisconsin technology zone program. For more information about the program, visit the Department of Commerce web site at www.commerce.state.wi.us/CD/CD-bed-tz-general.html, write to the Division of Community Development, Wisconsin Department of Commerce, P.O. Box 7970, Madison, WI 53707-7970, or call (608) 266-2688.

Note: Each of these credits (items 1 through 14) must be included as income in the year computed. This is true whether the entire amount of the credits can be claimed during the taxable year or is carried forward to future years.

Line 15. Supplement to Federal Historic Rehabilitation Tax Credit – Complete Wisconsin Schedule HR, Wisconsin Historic Rehabilitation Credits, and enter the credit from Schedule HR, line 7.

Exempt organizations that rehabilitate certified historic structures located in Wisconsin and used for unrelated trade or business purposes may claim a credit. The Wisconsin Historical Society administers the historic preservation program. For more information about this program, visit the Historical Society's web site at www.wisconsinhistory.org/histbuild/index.html, write to the Division of Historic Preservation, Wisconsin Historical Society, 816 State Street, Madison, WI 53706-1488, or call (608) 264-6500.

Line 16. Add lines 1 through 15. This is the total available nonrefundable credits.

■ **Line 10. Net Tax** – Subtract line 9 from line 8. If line 9 is more than line 8, enter zero.

CAUTION: Exempt organizations taxable as corporations must skip lines 11 through 18 and go on to line 19.

■ **Line 11. Federal Unrelated Business Taxable Income** – Exempt organizations taxable as trusts enter the amount from federal Form 990-T, line 34. This is federal unrelated business taxable income after the net operating loss deduction and special deductions.

Note: Show losses by putting the amount in parentheses.

Caution: If any changes to the Internal Revenue Code enacted after December 31, 1999, affect the computation of federal unrelated business taxable income but don't apply for Wisconsin purposes, make adjustments on Schedule V or Schedule W, as appropriate, to account for the differences.

■ **Line 12. Additions** – Federal unrelated business taxable income on Form 4T, line 11, may include items that aren't deductible for Wisconsin tax purposes, or it may not include items that are taxable for Wisconsin tax purposes. Complete Schedule V, page 2, and enter the total.

Schedule V

Line 1. Enter interest income, less related expenses, received on state and municipal obligations that was excluded from federal unrelated business taxable income, except interest which is by law exempt from Wisconsin taxation (such as interest from obligations of the government of Puerto Rico). Enter only the state or municipal interest that is considered unrelated business taxable income.

Line 2. Enter the amount of taxes deducted from federal unrelated business taxable income under IRC section 164.

Line 3. If federal unrelated business taxable income includes capital gains or losses, complete Wisconsin Schedule WD (Form 2) to determine if an adjustment is necessary to arrive at Wisconsin unrelated business taxable income.

For example, an adjustment may be required because Wisconsin law limits deductions for net capital losses to \$500.

Line 4. Enter the amount of any federal net operating loss carryover.

Line 5. Enter any transitional adjustments required by sec. 71.05(13), Wis. Stats., to account for differences between the federal and Wisconsin bases of changing basis assets (those subject to depreciation or amortization). Attach a schedule showing the computation of each transitional adjustment made.

Line 6. Enter the sum of the trust's manufacturer's sales tax credit computed (from Form 4, Schedule Z) plus the credits passed through from other entities.

Line 7. Enter the development zones credit computed (from 2002 Wisconsin Schedule DC, line 5) to the extent that the amount isn't included in federal unrelated business taxable income.

Line 8. Enter the farmland preservation credit and farmland tax relief credit received during the taxable year that aren't included in federal unrelated business taxable income.

Line 9. Enter any other amount subject to Wisconsin taxation, less any amount allocable to it, which has been excluded or deducted in the computation of federal unrelated business taxable income.

■ **Line 14. Subtractions** – Federal unrelated business taxable income on Form 4T, line 11, may not include items that are deductible for Wisconsin tax purposes, or it may include items that aren't taxable for Wisconsin tax purposes. Complete Schedule W, page 2, and enter the total.

Schedule W

Line 1. Enter interest and dividend income, less related expenses, received on obligations and certain securities of the United States government that was included in federal unrelated business taxable income and is exempt from state income taxation.

Line 2. If federal unrelated business taxable income includes capital gains or losses, complete Wisconsin Schedule WD (Form 2) to determine if an adjustment is necessary to arrive at Wisconsin unrelated business taxable income.

For example, an adjustment may be required because Wisconsin law allows an exclusion of 60% of the net capital gain from assets held more than one year.

Line 3. Enter the amount of any Wisconsin net operating loss carryforward. The Wisconsin net operating loss is the federal net operating loss plus or minus modifications required for Wisconsin tax purposes. Net operating losses from years before the exempt organization became subject to Wisconsin income taxation can't be included on line 3.

Line 4. Enter any transitional adjustment required by sec. 71.05(13), Wis. Stats., to account for differences between the federal and Wisconsin bases of changing basis assets (those subject to depreciation or amortization). Attach a schedule showing the computation of each transitional adjustment.

Line 5. Enter any amount not subject to Wisconsin taxation that was included in federal unrelated business taxable income or any deduction allowed for Wisconsin that wasn't deducted federally (such as development zones investment credit recaptured).

■ **Line 16. Gross Tax** – Figure the tax on the Wisconsin unrelated business taxable income on line 15 using the tax table that begins on page 14.

■ **Line 17. Nonrefundable Credits** – Complete Schedule X, page 2, and enter the available credit.

Line-by-Line Instructions (continued)

For purposes of determining the carryover (if any) of each credit, they must be applied against the gross tax in the following order:

1. Supplement to federal historic rehabilitation tax credit
2. Manufacturer's sales tax credit
3. Development zones jobs credit
4. Development zones sales tax credit
5. Development zones investment credit, including development opportunity zone investment credit
6. Development zones research credit
7. Development zones location credit
8. Development opportunity zone capital investment credit
9. Technology zone credit
10. Development zones day care credit
11. Development zones environmental remediation credit
12. Development zones credit

Schedule X

Caution: *Don't enter amounts on Schedule X, lines 2 through 4. These credits are available only to exempt organizations taxable as corporations.*

Line 1. Manufacturer's Sales Tax Credit – Enter the available manufacturer's sales tax credit.

Exempt organizations taxable as trusts that are engaged in manufacturing in Wisconsin as an unrelated trade or business activity may claim a credit for Wisconsin state, county, and baseball and football stadium sales and use tax paid on fuel and electricity consumed in manufacturing tangible personal property.

In addition, an exempt organization taxable as a trust that owns an interest in a pass-through entity, such as a partnership, which is engaged in manufacturing in Wisconsin may claim its share of the entity's manufacturer's sales tax credit computed for the entity's taxable years beginning on or after January 1, 1998. The pass-through credit may be offset only against the tax imposed on the exempt organization's share of the entity's net income.

Manufacturing has the meaning designated in sec. 77.54(6m), Wis. Stats., which states in part that "manufacturing" is the production by machinery of a new article with a different form, use, and name from existing materials by a process popularly regarded as manufacturing. The Wisconsin state (and county and baseball and football stadium, if applicable) sales or use tax must have been paid on fuel and electricity purchased for consumption in manufacturing in Wisconsin in the unrelated trade or business activity.

The credit is a nonrefundable credit. To the extent that the credit cannot be used to reduce the tax liability for the current year, it may be offset against the tax liability of the subsequent year and each succeeding year up to 15 years.

For information on how to compute the credit, obtain the 2002 Schedule MS, Manufacturer's Sales Tax Credit. Figure the credit as explained in the instructions for Schedule MS. However, the amounts that may be used to compute the credit must be from an unrelated trade or business activity. Attach Schedule MS to Form 4T.

Line 5. Development Zones Jobs Credit – Enter the development zones jobs credit carryover from Schedule DC, line 37.

Line 6. Development Zones Sales Tax Credit – Enter the development zones sales tax credit carryover from Schedule DC, line 40.

Line 7. Development Zones Investment Credit – Enter the total of the development opportunity zone investment credit and any development zones investment credit carryover from Schedule DC, line 52.

Line 8. Development Zones Research Credit – Enter the development zones research credit carryover from Schedule DC, line 54.

Line 9. Development Zones Location Credit – Enter the development zones location credit carryover from Schedule DC, line 57.

Line 10. Development Zone Capital Investment Credit – Enter the development opportunity zone capital investment credit from Schedule DC, line 66.

Line 11. Development Zones Day Care Credit – Enter the development zones day care credit carryover from Schedule DC, line 68.

Line 12. Development Zones Environmental Remediation Credit – Enter the development zones environmental remediation credit carryover from Schedule DC, line 71.

Line 13. Development Zones Credit – Enter the development zones credit from Schedule DC, line 85.

Exempt organizations taxable as trusts doing business in Wisconsin development, development opportunity, or enterprise development zones may be eligible for tax credits based on expenditures for environmental remediation and job creation or retention. The Wisconsin Department of Commerce administers the Wisconsin development zones programs. For more information about the programs, visit the Department of Commerce web site at www.commerce.state.wi.us/CD/CD-bed.html, write to the Division of Community Development, Wisconsin Department of Commerce, P.O. Box 7970, Madison, WI 53707-7970, or call (608) 266-3751.

Line 14. Technology Zone Credit – Enter the technology zone credit from Schedule TC, line 6.

Exempt corporations doing business in Wisconsin technology zones may be eligible for a tax credit based on the property taxes, sales and use taxes, and franchise or income taxes paid. The Department of Commerce administers the Wisconsin technology zone program. For more information about the program, visit the Department of Commerce web site at www.commerce.state.wi.us/CD/CD-bed-tz-general.html, write to the Division of Community Development, Wisconsin Department of Commerce, P.O. Box 7970, Madison, WI 53707-7970, or call (608) 266-2688.

Note: Each of the above credits must be included as income in the year computed. This is true whether the entire amount of the credits can be claimed during the taxable year or is carried forward to subsequent years.

Line 15. Supplement to Federal Historic Rehabilitation Tax Credit – Complete Wisconsin Schedule HR, Wisconsin Historic Rehabilitation Credits, and enter the credit from Schedule HR, line 7.

Exempt trusts that rehabilitate certified historic structures located in Wisconsin and used for unrelated trade or business purposes may claim a credit. The Wisconsin Historical Society administers the historic preservation program. For more information about this program, visit the Historical Society's web site at www.wisconsinhistory.org/histbuild/index.html, write to the Division of Historic Preservation, Wisconsin Historical Society, 816 State Street, Madison, WI 53706-1488, or call (608) 264-6500.

Line 16. Add lines 1 and 5 through 15. This is the total available nonrefundable credits.

■ **Line 18. Net Tax** – Subtract line 17 from line 16. If line 17 is more than line 16, enter zero.

■ **Line 19.** Enter the amount from line 10 or line 18, as appropriate.

■ **Line 20. Recycling Surcharge** – Figure the surcharge as explained below.

Exempt organizations taxable as corporations:

Enter the greater of \$25 or 3% (0.03) of the gross tax on line 8, but not more than \$9,800.

Note: The recycling surcharge does not apply to exempt organizations taxable as corporations that have less than \$4 million of gross receipts from all unrelated trade or business activities for federal income tax purposes (as defined on page 1).

Exempt organizations taxable as trusts:

If gross receipts from all farm and nonfarm unrelated trade or business activities for federal income tax purposes are \$4 million or more, enter the greater of \$25 or 0.2% (0.002) of the Wisconsin unrelated business taxable income on line 15, but not more than \$9,800.

Exception: For trusts engaged in both farming and nonfarming activities, exclude any net farm profit (loss) that is included in the amount reported on line 15 when calculating the recycling surcharge.

■ **Line 21. Endangered Resources Donation** – *Exempt organizations taxable as corporations:* Your donation supports the preservation and management of more than 200 endangered and threatened Wisconsin plants and animals. It helps ensure a future for trumpeter swans, timber wolves, calypso orchids, and Karner blue butterflies, to name a few. It also helps protect Wisconsin's finest remaining examples of prairies, forests, and wetlands.

Support endangered resources in Wisconsin. Fill in line 21 with the amount you wish to donate. Your gift will either reduce your refund or be added to tax due. Or, send a check directly to the Endangered Resources Fund, Department of Natural Resources, P.O. Box 7921, Madison WI 53707-7921.

■ **Line 23. Estimated Tax Payments** – Enter estimated tax payments made or overpayments applied from a prior year's return. Subtract any "quick refund" applied for on Form 4466W.

Amended Return: If this is an amended return, enter the tax and recycling surcharge previously paid.

■ **Line 24. Refundable Credits** – Complete Schedule Y, page 2, and enter the total available credit.

Schedule Y

Note: *Exempt organizations taxable as corporations don't enter an amount on Schedule Y, line 3. This credit is available only to exempt organizations taxable as trusts.*

Line 1. Farmland Preservation Credit – Complete Wisconsin Schedule FC, Wisconsin Farmland Preservation Credit Claim, and enter the credit from Schedule FC, line 16.

Exempt corporations organized under the laws of Wisconsin and Wisconsin resident trusts that own and operate Wisconsin farmland subject to agricultural use restrictions in the form of a zoning ordinance or a farmland preservation agreement, as provided in Chapter 91, Wis. Stats., may claim a credit.

Line 2. Farmland Tax Relief Credit – Complete Wisconsin Schedule FT, Wisconsin Farmland Tax Relief Credit, and enter the credit from Schedule FT, line 6.

Exempt corporations organized under the laws of Wisconsin and Wisconsin resident trusts that own farmland located in Wisconsin may claim a credit.

Note: The farmland credits must be included in income in the year of receipt.

Line 3. Net Income Tax Paid to Other States – Wisconsin resident trusts may claim a credit for income tax paid to another state or the District of Columbia, subject to the following requirements.

- The income taxed by the other state must be included in Wisconsin unrelated business taxable income.
- The credit claimed must be for the net amount of tax paid to the other state. (This may be more or less than the amount paid as estimated tax.)
- The amount of credit may not exceed the amount of Wisconsin tax shown on line 18.
- A copy of the other state's tax return must be submitted with Form 4T.

Line 4. Add lines 1 through 3. This is the total available refundable credits.

■ **Line 26. Interest, Penalty, and Late Fee Due** – Enter any interest, penalty, and late fee due from Form 4U, line 17 or 26.

Amended Return – Refund Claimed: If you previously were assessed interest for underpayment of estimated taxes, complete an amended Form 4U, Part I, based on the total of the amounts shown on lines 19 and 20. Enter the difference between the underpayment interest from the amended Form 4U, line 17, and the amount you previously paid on line 26. Show an overpayment in parentheses.

Attach Form 4U to your amended return. Otherwise, leave line 26 blank. The Department will compute interest on the amount of refund approved.

Amended Return – Additional Amount Owed: Use the worksheet included in the Form 4 or 5 instructions to calculate the interest owed.

Caution: Additional calculations may be required if your original return was previously amended or adjusted by the Department. Otherwise, the Department will compute the interest on the tax owed.

■ **Line 27. Tax Due** – If the total of lines 22 and 26 is larger than line 25, enter the amount owed. Attach your check to the front of Form 4T.

■ **Line 28. Overpayment** – If line 25 is larger than the total of lines 22 and 26, enter the overpayment.

■ **Line 29. 2003 Estimated Tax** – Enter the amount of any overpayment from line 28 that is to be credited to the exempt organization’s 2003 estimated tax. The balance of any overpayment will be refunded.

Amended Return: If you have already filed your 2003 return, enter the overpayment you claimed as a credit on your 2003 return from your previously filed original or amended 2002 return. Otherwise, you may allocate the overpayment from line 28 between line 29 and line 30 as you choose.

■ **Line 31. Total Gross Receipts** – Enter the “gross receipts from all unrelated trade or business activities” including gross receipts, gross sales, the gross sales price from the disposition of capital assets and business assets, gross rents, gross income from unrelated debt-financed property, gross interest, annuities, royalties, and rents from controlled organizations, gross investment income, gross exploited exempt activity income, gross advertising income, gross receipts passed through from other entities, and all other receipts that are included in unrelated business taxable income for Wisconsin tax purposes.

■ **Additional Information Required** – Answer questions 1 through 6 on the back of Form 4T.

■ **Signatures** – An officer or trustee of the exempt organization must sign the form at the bottom of page 1. If the return is prepared by someone other than an employee of the exempt organization, the individual who prepared the return must sign the form, by hand, in the space provided for the preparer’s signature and furnish the preparing firm’s federal employer identification number. A self-employed individual must enter “SSN” and his or her social security number in the space for the preparer’s federal employer identification number.

■ **Attachments** – Attach a copy of each of the following documents:

- Your federal Form 990-T with all supporting schedules.
- Any other required Wisconsin forms, schedules, or statements. Include a list of your solely owned LLCs.
- *Any extension of time to file your return.*

Amended Return: If this is an amended return, attach an explanation of the changes made and the reasons for the changes. Also attach a worksheet showing how you figured your additional refund or additional amount owed. Send the amended return to the Wisconsin Department of Revenue, P.O. Box 8991, Madison, WI 53708-8991.

Form 4B – Apportionment Data

What Is Apportionment

Under the apportionment method, an exempt organization shows all income and deductions from unrelated trade or business activities for the organization as a whole and then assigns a part to Wisconsin according to a formula that determines Wisconsin unrelated business taxable income.

Who Must Use Apportionment

An exempt organization engaged in unrelated trade or business activities in and outside Wisconsin is required to report a portion of its total organization unrelated business taxable income to Wisconsin using the apportionment method if its Wisconsin operations are a part of a unitary business, unless the Department gives permission to use separate accounting. To use the apportionment method, an exempt organization must have unrelated trade or business activity sufficient to create nexus in Wisconsin and at least one other state or foreign country.

“Nexus” means that an exempt organization’s unrelated trade or business activity is of such a degree that the state or foreign country has jurisdiction to impose an income tax or franchise tax measured by net income. Under Public Law 86-272, a state can’t impose an income tax or franchise tax based on net income on an exempt organization selling tangible personal property if the exempt organization’s only activity in the state is the solicitation of orders, which orders are approved outside the state and are filled by delivery from a point outside the state.

What Is a Unitary Business

A unitary business is one that operates as a unit and can’t be segregated into independently operating divisions or branches. The operations are integrated, and each division or branch is dependent upon or contributory to the operation of the business as a whole. It isn’t necessary that each division or branch operating in Wisconsin contribute to the activities of all divisions or branches outside Wisconsin.

What Is Nonapportionable Unrelated Business Taxable Income

Nonapportionable unrelated business taxable income is that income which is allocable directly to a particular state. It includes income or loss derived from the sale of nonbusiness real or tangible personal property or from rentals and royalties from nonbusiness real or tangible personal property with respect to an unrelated trade or business activity. This income is assigned to the state where the property is located.

Total nonapportionable unrelated business taxable income (loss) is removed from total organization unrelated business taxable income before the apportionment percentage is applied. The Wisconsin nonapportionable unrelated business taxable income (loss) is then combined with the Wisconsin apportionable unrelated business taxable income to arrive at Wisconsin unrelated business taxable income.

What Is the Apportionment Percentage

For unitary, multistate, exempt organizations, the apportionment percentage is determined by the weighted average of the following three ratios:

1. Wisconsin tangible property to total organization tangible property with respect to unrelated trade or business activities.
2. Wisconsin payroll to total organization payroll with respect to unrelated trade or business activities.
3. Wisconsin sales to total organization sales from unrelated trade or business activities. (This ratio is double-weighted.)

Corporate Partners or LLC Members

An exempt corporation that is a general or limited partner includes its share of the numerator and denominator of the partnership's apportionment factors in the numerator and denominator of its apportionment factors. An exempt corporation that is a member of a limited liability company (LLC) treated as a partnership for federal tax purposes includes its share of the numerator and denominator of the LLC's apportionment factors in the numerator and denominator of its apportionment factors.

Note: Income from a partnership or LLC may be nontaxable under the principles of the U.S. Supreme Court decision in *Allied-Signal v. Director, Div. of Taxation*, 504 U.S. 768 (1992), if the investment is passive and does not serve an operational function. In this case, the exempt corporation would not include its share of the partnership's or LLC's apportionment factors in the numerator and denominator of its apportionment factors.

Line-by-Line Instructions for Form 4B

Note: Enter amounts on Form 4B relating only to the exempt organization's unrelated trade or business activities. "Total company" refers to the unrelated trade or business activities of the entire exempt organization.

■ **Line 1.** Enter all profits and losses from disposals of nonbusiness tangible property in the appropriate column or columns. Such profits and losses are nonapportionable and follow the situs of the property.

■ **Line 2.** Enter rents and royalties received on nonbusiness tangible property in the appropriate column or columns. These are nonapportionable and follow the situs of the property.

■ **Line 3.** Enter any expenses that are directly or indirectly related to rents and royalties reported on line 2. Since such income is nonapportionable, the related expenses are nonapportionable.

■ **Line 5.** Enter the total net nonapportionable unrelated business taxable income or loss for both Wisconsin and the total company. Also, enter on Form 4T, line 2, the total company net nonapportionable unrelated business taxable income. Enter on Form 4T, line 6, the Wisconsin net nonapportionable unrelated business taxable income.

■ **Lines 6 through 13.** Enter the undepreciated original cost of tangible property owned and used in producing apportionable unrelated business taxable income at the beginning and at the end of the

taxable year. Group the property into the general categories listed for both Wisconsin and the total company.

Don't include construction in progress, idle property, or property used in producing nonapportionable unrelated business taxable income. Such property isn't used in the production of apportionable unrelated business taxable income and, therefore, it isn't includable in the property factor.

Note: If any major acquisitions or dispositions occurred within the taxable year, the average monthly balances of property may be used (or required by the Department) instead of the average of the beginning and ending balance. In this case, attach a separate schedule showing the calculation rather than completing lines 6 through 13.

■ **Line 14.** Add lines 13a and 13b for Wisconsin property and for total company property, and divide each of these totals by 2. This is the average owned property for Wisconsin and the total company.

■ **Line 15.** Multiply the net annual rental for property used in the production of apportionable unrelated business taxable income by 8 and enter the result. "Net annual rental" is the annual rental paid less any annual rental received from subrentals unless this results in a negative or clearly inaccurate valuation. Net annual rental doesn't include incidental day-to-day expenses such as hotel or motel accommodations, daily rentals of autos, or royalties based on extraction of natural resources.

If the taxable year covers a period of less than 12 months, the net rent paid for the short period must be annualized. However, if the rental term is for less than 12 months, the rent must be adjusted accordingly.

Leases are given the same treatment in computing the property factor as they are in computing unrelated business taxable income. Leases that have been capitalized in computing unrelated business taxable income are included as property owned and used for property factor purposes. All other lease payments are included in the rentals times 8 computation.

■ **Line 16.** Enter the total Wisconsin and total company property. Divide the Wisconsin property by the total company property and enter the percentage.

■ **Line 17.** Enter, for Wisconsin and the total company, the compensation paid to the company's own employees for the performance of personal services. The compensation must be related to the production of apportionable unrelated business taxable income. Compensation related to the operation, maintenance, protection, or supervision of property used in the production of both apportionable and nonapportionable unrelated business taxable income or losses must be prorated, and only the portion related to the production of apportionable unrelated business taxable income is included for Wisconsin and the total company. Compensation includes wages, salaries, commissions, and any other form of remuneration paid to employees.

Compensation is paid in Wisconsin (included in the numerator of the payroll factor) if –

- The individual's service is performed entirely in Wisconsin.

Line-by-Line Instructions (continued)

- The individual's service is performed in and outside Wisconsin, but the service performed outside Wisconsin is incidental to the individual's service in Wisconsin.
- A portion of the service is performed in Wisconsin and the base of operations of the individual is in Wisconsin.
- A portion of the service is performed in Wisconsin and, if there is no base of operations, the place from which the individual's service is directed or controlled is in Wisconsin.
- A portion of the service is performed in Wisconsin and neither the base of operations of the individual nor the place from which the service is directed or controlled is in any state in which some part of the service is performed, but the individual's residence is in Wisconsin.
- The individual is neither a resident of nor performs services in Wisconsin but is directed or controlled from an office in Wisconsin and returns to Wisconsin periodically for business purposes and the state in which the individual resides doesn't have jurisdiction to impose franchise or income taxes on the employer.

An individual is considered to be performing a service in Wisconsin during the year if that individual spends any portion of at least 5 days during the exempt organization's taxable year in Wisconsin performing services.

■ **Line 18.** Enter management or service fees paid to a related corporation for the performance of personal services. The fees must be related to the production of apportionable unrelated business taxable income. Payments made to independent contractors aren't includable.

■ **Line 19.** Enter the total Wisconsin and total company payroll. Divide the Wisconsin payroll by the total company payroll and enter the percentage.

■ **Lines 20 through 25.** For purposes of the sales factor, sales include, but aren't limited to, the following items related to the production of unrelated business taxable income:

- Gross receipts from the sale of inventory.
- Gross receipts from the operation of farms, mines, and quarries.
- Gross receipts from the sale of scrap or by-products.
- Gross commissions.
- Gross receipts from personal and other services.
- Gross rents from real property or tangible personal property.
- Interest on trade accounts and trade notes receivable.
- A partner's share of the partnership's gross receipts or a member's share of the limited liability company's gross receipts.
- Gross management fees.
- Gross royalties from income producing activities.
- Gross franchise fees from income producing activities.

"Gross receipts" means gross sales less returns and allowances, plus service charges, freight, carrying charges, or time-price differential

charges incidental to the sales. Federal and state excise taxes, including sales and use taxes, are included as part of the receipts if the taxes are passed on to the buyer or included as part of the selling price of the product.

The following items are among those not included for sales factor purposes:

- Gross receipts and gain or loss from the sale of tangible business assets, except receipts from the sale of inventory, scrap, or by-products or from the operation of a farm, mine, or quarry.
- Gross receipts and gain or loss from the sale of nonbusiness real or tangible personal property.
- Gross rents and rental income or loss from real property or tangible personal property if that real property or tangible personal property isn't used in the production of unrelated business taxable income.
- Royalties from nonbusiness real property or nonbusiness tangible personal property.
- Proceeds and gain or loss from the redemption of securities.
- Interest, except interest on trade accounts and trade notes receivable, and dividends.
- Gross receipts and gain or loss from the sale of intangible assets, except inventory.
- Dividends deductible in determining unrelated business taxable income.
- Gross receipts and gain or loss from the sale of securities.
- Proceeds and gain or loss from the sale of receivables.
- Refunds, rebates, and recoveries of amounts previously expended or deducted.
- Foreign exchange gain or loss.
- Royalties and income from passive investments in patents, copyrights, trademarks, trade names, plans, specifications, blueprints, processes, techniques, formulas, designs, layouts, patterns, drawings, manuals, and technical know-how.
- Pari-mutuel wager winnings and purses.
- Other items not includable in apportionable unrelated business taxable income.

Enter on lines 20a and 20b the appropriate Wisconsin destination sales. Gross receipts from the sales of tangible personal property, except sales to the federal government, are Wisconsin sales if the property is delivered or shipped to a purchaser in Wisconsin. Sales of tangible personal property picked up by the purchaser, or the purchaser's agent, at the seller's Wisconsin business location and immediately transported to the purchaser's out-of-state business location aren't Wisconsin sales. However, if the seller doesn't have nexus with the state in which the purchaser's business is located, the sales are "thrown back" to Wisconsin as discussed later. Wisconsin sales include sales of tangible personal property that are picked up by the purchaser, or the purchaser's agent, at the seller's out-of-state business location and immediately transported to the purchaser's Wisconsin business location.

Enter on line 21a sales of tangible personal property delivered to the federal government, including its agencies and instrumentalities, in Wisconsin if the property is shipped from an office, store, warehouse, factory, or other place of storage in Wisconsin. Sales to federal government locations in Wisconsin, which are shipped from an office, store, warehouse, factory, or other place of storage outside Wisconsin, aren't Wisconsin sales.

Enter on line 21b sales of tangible personal property delivered to the federal government, including its agencies and instrumentalities, outside Wisconsin if the property is shipped from an office, store, warehouse, factory, or other place of storage in Wisconsin and the seller doesn't have nexus in the destination state. These sales are included in the numerator of the sales factor at 50%.

Enter on line 21c sales, other than sales to the federal government, that are "thrown back" to Wisconsin. These are sales of tangible personal property shipped from an office, store, warehouse, factory, or other place of storage in Wisconsin to a state in which the seller doesn't have nexus. "Throwback" sales are included in the numerator of the sales factor at 50%.

Enter on line 22 the "double throwback" sales. These are sales, other than sales to the federal government, of tangible personal property by an office in Wisconsin to a purchaser in another state, but not shipped or delivered from Wisconsin, if the taxpayer doesn't have nexus in (1) the state from which the property is delivered or shipped, or (2) the destination state. "Double throwback" sales are included in the numerator of the sales factor at 50%.

Note: For purposes of throwback sales and double throwback sales, "state" means any state of the United States, the District of Columbia, the Commonwealth of Puerto Rico, and any territory or possession of the United States. A foreign country isn't a state.

Enter on line 23 the total sales for Wisconsin (sum of lines 20a through 22) and the total company.

Enter on line 24, for both Wisconsin and the total company, gross receipts of apportionable unrelated business taxable income, other than sales of tangible personal property, that are includable in the sales factor.

Gross receipts are attributable to Wisconsin if the income producing activity that gives rise to the receipts is performed in Wisconsin. If the income producing activity is performed partly in and partly outside Wisconsin, assign receipts to Wisconsin based on the ratio of direct costs of performing the services in Wisconsin to the direct costs of performing the services in all states having jurisdiction to tax the business.

■ **Line 26.** Divide the Wisconsin amount on line 25 by the total company amount on line 25 and enter the sales percentage on line 26. Also multiply the percentage by 2, as indicated, and enter the double-weighted sales percentage.

■ **Line 28.** Divide the percentage on line 27 by 4 and enter the resulting percentage here and on Form 4T, line 4.

Don't divide the percentage on line 27 by 4 if a factor has been eliminated. A factor may be eliminated if it isn't employed to any appreciable extent in producing apportionable unrelated business taxable income. If a factor is omitted, the total must be divided by no more than the number of factors used. If either the property or payroll factor is omitted, divide by 3. If the sales factor is omitted, divide by 2. Don't omit a factor simply because it isn't employed in Wisconsin.

■ **Lines 29 through 33.** Air carriers, motor carriers, railroads and sleeping car companies, pipeline companies, financial organizations, and public utilities that apportion their income must complete lines 29 through 33, as appropriate. For more information, contact any Department of Revenue office.

Form 4C – Separate Accounting Data

Who Must Use

An exempt organization engaged in a nonunitary unrelated trade or business in and outside Wisconsin is required to determine the amount of unrelated business taxable income attributable to Wisconsin by separate accounting. A nonunitary business is one in which the operations in Wisconsin aren't dependent upon or contributory to the operations outside Wisconsin.

A unitary business may use separate accounting only with the approval of the Department. An application for such approval must set forth, in detail, the reasons why separate accounting will more clearly reflect the exempt organization's Wisconsin unrelated business taxable income. It should be mailed to the Wisconsin Department of Revenue, Mail Stop 5-144, P.O. Box 8906, Madison, WI 53708-8906 before the end of the taxable year for which the use of separate accounting is desired.

An exempt organization that uses separate accounting must complete a schedule similar to Form 4C showing the unrelated business taxable income attributable to Wisconsin. Form 4C may be obtained from any Department of Revenue office.

2002 Tax Table for Trusts

If Line 15 is at least	but less than	Gross tax is	If Line 15 is at least	but less than	Gross tax is	If Line 15 is at least	but less than	Gross tax is	If Line 15 is at least	but less than	Gross tax is	If Line 15 is at least	but less than	Gross tax is
			4,000	4,100	186	9,500	9,600	459	15,000	15,100	797	20,500	20,600	1,149
			4,100	4,200	191	9,600	9,700	465	15,100	15,200	803	20,600	20,700	1,156
			4,200	4,300	196	9,700	9,800	471	15,200	15,300	810	20,700	20,800	1,162
			4,300	4,400	200	9,800	9,900	477	15,300	15,400	816	20,800	20,900	1,169
			4,400	4,500	205	9,900	10,000	484	15,400	15,500	822	20,900	21,000	1,175
			4,500	4,600	209	10,000	10,100	490	15,500	15,600	828	21,000	21,100	1,182
			4,600	4,700	214	10,100	10,200	496	15,600	15,700	834	21,100	21,200	1,188
			4,700	4,800	219	10,200	10,300	502	15,700	15,800	840	21,200	21,300	1,195
			4,800	4,900	223	10,300	10,400	508	15,800	15,900	846	21,300	21,400	1,201
			4,900	5,000	228	10,400	10,500	514	15,900	16,000	853	21,400	21,500	1,208
			5,000	5,100	232	10,500	10,600	520	16,000	16,100	859	21,500	21,600	1,214
			5,100	5,200	237	10,600	10,700	527	16,100	16,200	865	21,600	21,700	1,221
			5,200	5,300	242	10,700	10,800	533	16,200	16,300	871	21,700	21,800	1,227
0	20	0	5,300	5,400	246	10,800	10,900	539	16,300	16,400	877	21,800	21,900	1,234
20	40	1	5,400	5,500	251	10,900	11,000	545	16,400	16,500	883	21,900	22,000	1,240
40	100	3	5,500	5,600	255	11,000	11,100	551	16,500	16,600	889	22,000	22,100	1,247
100	200	7	5,600	5,700	260	11,100	11,200	557	16,600	16,700	896	22,100	22,200	1,253
200	300	12	5,700	5,800	265	11,200	11,300	564	16,700	16,800	902	22,200	22,300	1,260
300	400	16	5,800	5,900	269	11,300	11,400	570	16,800	16,900	909	22,300	22,400	1,266
400	500	21	5,900	6,000	274	11,400	11,500	576	16,900	17,000	915	22,400	22,500	1,273
500	600	25	6,000	6,100	278	11,500	11,600	582	17,000	17,100	922	22,500	22,600	1,279
600	700	30	6,100	6,200	283	11,600	11,700	588	17,100	17,200	928	22,600	22,700	1,286
700	800	35	6,200	6,300	288	11,700	11,800	594	17,200	17,300	935	22,700	22,800	1,292
800	900	39	6,300	6,400	292	11,800	11,900	600	17,300	17,400	941	22,800	22,900	1,299
900	1,000	44	6,400	6,500	297	11,900	12,000	607	17,400	17,500	948	22,900	23,000	1,305
1,000	1,100	48	6,500	6,600	301	12,000	12,100	613	17,500	17,600	954	23,000	23,100	1,312
1,100	1,200	53	6,600	6,700	306	12,100	12,200	619	17,600	17,700	961	23,100	23,200	1,318
1,200	1,300	58	6,700	6,800	311	12,200	12,300	625	17,700	17,800	967	23,200	23,300	1,325
1,300	1,400	62	6,800	6,900	315	12,300	12,400	631	17,800	17,900	974	23,300	23,400	1,331
1,400	1,500	67	6,900	7,000	320	12,400	12,500	637	17,900	18,000	980	23,400	23,500	1,338
1,500	1,600	71	7,000	7,100	324	12,500	12,600	643	18,000	18,100	987	23,500	23,600	1,344
1,600	1,700	76	7,100	7,200	329	12,600	12,700	650	18,100	18,200	993	23,600	23,700	1,351
1,700	1,800	81	7,200	7,300	334	12,700	12,800	656	18,200	18,300	1,000	23,700	23,800	1,357
1,800	1,900	85	7,300	7,400	338	12,800	12,900	662	18,300	18,400	1,006	23,800	23,900	1,364
1,900	2,000	90	7,400	7,500	343	12,900	13,000	668	18,400	18,500	1,013	23,900	24,000	1,370
2,000	2,100	94	7,500	7,600	347	13,000	13,100	674	18,500	18,600	1,019	24,000	24,100	1,377
2,100	2,200	99	7,600	7,700	352	13,100	13,200	680	18,600	18,700	1,026	24,100	24,200	1,383
2,200	2,300	104	7,700	7,800	357	13,200	13,300	687	18,700	18,800	1,032	24,200	24,300	1,390
2,300	2,400	108	7,800	7,900	361	13,300	13,400	693	18,800	18,900	1,039	24,300	24,400	1,396
2,400	2,500	113	7,900	8,000	366	13,400	13,500	699	18,900	19,000	1,045	24,400	24,500	1,403
2,500	2,600	117	8,000	8,100	370	13,500	13,600	705	19,000	19,100	1,052	24,500	24,600	1,409
2,600	2,700	122	8,100	8,200	375	13,600	13,700	711	19,100	19,200	1,058	24,600	24,700	1,416
2,700	2,800	127	8,200	8,300	380	13,700	13,800	717	19,200	19,300	1,065	24,700	24,800	1,422
2,800	2,900	131	8,300	8,400	385	13,800	13,900	723	19,300	19,400	1,071	24,800	24,900	1,429
2,900	3,000	136	8,400	8,500	391	13,900	14,000	730	19,400	19,500	1,078	24,900	25,000	1,435
3,000	3,100	140	8,500	8,600	397	14,000	14,100	736	19,500	19,600	1,084	25,000	25,100	1,442
3,100	3,200	145	8,600	8,700	404	14,100	14,200	742	19,600	19,700	1,091	25,100	25,200	1,448
3,200	3,300	150	8,700	8,800	410	14,200	14,300	748	19,700	19,800	1,097	25,200	25,300	1,455
3,300	3,400	154	8,800	8,900	416	14,300	14,400	754	19,800	19,900	1,104	25,300	25,400	1,461
3,400	3,500	159	8,900	9,000	422	14,400	14,500	760	19,900	20,000	1,110	25,400	25,500	1,468
3,500	3,600	163	9,000	9,100	428	14,500	14,600	766	20,000	20,100	1,117	25,500	25,600	1,474
3,600	3,700	168	9,100	9,200	434	14,600	14,700	773	20,100	20,200	1,123	25,600	25,700	1,481
3,700	3,800	173	9,200	9,300	441	14,700	14,800	779	20,200	20,300	1,130	25,700	25,800	1,487
3,800	3,900	177	9,300	9,400	447	14,800	14,900	785	20,300	20,400	1,136	25,800	25,900	1,494
3,900	4,000	182	9,400	9,500	453	14,900	15,000	791	20,400	20,500	1,143	25,900	26,000	1,500

2002 Tax Table for Trusts (continued)

If Line 15 is at least	but less than	Gross tax is	If Line 15 is at least	but less than	Gross tax is	If Line 15 is at least	but less than	Gross tax is	If Line 15 is at least	but less than	Gross tax is	If Line 15 is at least	but less than	Gross tax is
26,000	26,100	1,507	31,500	31,600	1,864	37,000	37,100	2,222	42,500	42,600	2,579	48,000	48,100	2,937
26,100	26,200	1,513	31,600	31,700	1,871	37,100	37,200	2,228	42,600	42,700	2,586	48,100	48,200	2,943
26,200	26,300	1,520	31,700	31,800	1,877	37,200	37,300	2,235	42,700	42,800	2,592	48,200	48,300	2,950
26,300	26,400	1,526	31,800	31,900	1,884	37,300	37,400	2,241	42,800	42,900	2,599	48,300	48,400	2,956
26,400	26,500	1,533	31,900	32,000	1,890	37,400	37,500	2,248	42,900	43,000	2,605	48,400	48,500	2,963
26,500	26,600	1,539	32,000	32,100	1,897	37,500	37,600	2,254	43,000	43,100	2,612	48,500	48,600	2,969
26,600	26,700	1,546	32,100	32,200	1,903	37,600	37,700	2,261	43,100	43,200	2,618	48,600	48,700	2,976
26,700	26,800	1,552	32,200	32,300	1,910	37,700	37,800	2,267	43,200	43,300	2,625	48,700	48,800	2,982
26,800	26,900	1,559	32,300	32,400	1,916	37,800	37,900	2,274	43,300	43,400	2,631	48,800	48,900	2,989
26,900	27,000	1,565	32,400	32,500	1,923	37,900	38,000	2,280	43,400	43,500	2,638	48,900	49,000	2,995
27,000	27,100	1,572	32,500	32,600	1,929	38,000	38,100	2,287	43,500	43,600	2,644	49,000	49,100	3,002
27,100	27,200	1,578	32,600	32,700	1,936	38,100	38,200	2,293	43,600	43,700	2,651	49,100	49,200	3,008
27,200	27,300	1,585	32,700	32,800	1,942	38,200	38,300	2,300	43,700	43,800	2,657	49,200	49,300	3,015
27,300	27,400	1,591	32,800	32,900	1,949	38,300	38,400	2,306	43,800	43,900	2,664	49,300	49,400	3,021
27,400	27,500	1,598	32,900	33,000	1,955	38,400	38,500	2,313	43,900	44,000	2,670	49,400	49,500	3,028
27,500	27,600	1,604	33,000	33,100	1,962	38,500	38,600	2,319	44,000	44,100	2,677	49,500	49,600	3,034
27,600	27,700	1,611	33,100	33,200	1,968	38,600	38,700	2,326	44,100	44,200	2,683	49,600	49,700	3,041
27,700	27,800	1,617	33,200	33,300	1,975	38,700	38,800	2,332	44,200	44,300	2,690	49,700	49,800	3,047
27,800	27,900	1,624	33,300	33,400	1,981	38,800	38,900	2,339	44,300	44,400	2,696	49,800	49,900	3,054
27,900	28,000	1,630	33,400	33,500	1,988	38,900	39,000	2,345	44,400	44,500	2,703	49,900	50,000	3,060
28,000	28,100	1,637	33,500	33,600	1,994	39,000	39,100	2,352	44,500	44,600	2,709	50,000	50,100	3,067
28,100	28,200	1,643	33,600	33,700	2,001	39,100	39,200	2,358	44,600	44,700	2,716	50,100	50,200	3,073
28,200	28,300	1,650	33,700	33,800	2,007	39,200	39,300	2,365	44,700	44,800	2,722	50,200	50,300	3,080
28,300	28,400	1,656	33,800	33,900	2,014	39,300	39,400	2,371	44,800	44,900	2,729	50,300	50,400	3,086
28,400	28,500	1,663	33,900	34,000	2,020	39,400	39,500	2,378	44,900	45,000	2,735	50,400	50,500	3,093
28,500	28,600	1,669	34,000	34,100	2,027	39,500	39,600	2,384	45,000	45,100	2,742	50,500	50,600	3,099
28,600	28,700	1,676	34,100	34,200	2,033	39,600	39,700	2,391	45,100	45,200	2,748	50,600	50,700	3,106
28,700	28,800	1,682	34,200	34,300	2,040	39,700	39,800	2,397	45,200	45,300	2,755	50,700	50,800	3,112
28,800	28,900	1,689	34,300	34,400	2,046	39,800	39,900	2,404	45,300	45,400	2,761	50,800	50,900	3,119
28,900	29,000	1,695	34,400	34,500	2,053	39,900	40,000	2,410	45,400	45,500	2,768	50,900	51,000	3,125
29,000	29,100	1,702	34,500	34,600	2,059	40,000	40,100	2,417	45,500	45,600	2,774	51,000	51,100	3,132
29,100	29,200	1,708	34,600	34,700	2,066	40,100	40,200	2,423	45,600	45,700	2,781	51,100	51,200	3,138
29,200	29,300	1,715	34,700	34,800	2,072	40,200	40,300	2,430	45,700	45,800	2,787	51,200	51,300	3,145
29,300	29,400	1,721	34,800	34,900	2,079	40,300	40,400	2,436	45,800	45,900	2,794	51,300	51,400	3,151
29,400	29,500	1,728	34,900	35,000	2,085	40,400	40,500	2,443	45,900	46,000	2,800	51,400	51,500	3,158
29,500	29,600	1,734	35,000	35,100	2,092	40,500	40,600	2,449	46,000	46,100	2,807	51,500	51,600	3,164
29,600	29,700	1,741	35,100	35,200	2,098	40,600	40,700	2,456	46,100	46,200	2,813	51,600	51,700	3,171
29,700	29,800	1,747	35,200	35,300	2,105	40,700	40,800	2,462	46,200	46,300	2,820	51,700	51,800	3,177
29,800	29,900	1,754	35,300	35,400	2,111	40,800	40,900	2,469	46,300	46,400	2,826	51,800	51,900	3,184
29,900	30,000	1,760	35,400	35,500	2,118	40,900	41,000	2,475	46,400	46,500	2,833	51,900	52,000	3,190
30,000	30,100	1,767	35,500	35,600	2,124	41,000	41,100	2,482	46,500	46,600	2,839	52,000	52,100	3,197
30,100	30,200	1,773	35,600	35,700	2,131	41,100	41,200	2,488	46,600	46,700	2,846	52,100	52,200	3,203
30,200	30,300	1,780	35,700	35,800	2,137	41,200	41,300	2,495	46,700	46,800	2,852	52,200	52,300	3,210
30,300	30,400	1,786	35,800	35,900	2,144	41,300	41,400	2,501	46,800	46,900	2,859	52,300	52,400	3,216
30,400	30,500	1,793	35,900	36,000	2,150	41,400	41,500	2,508	46,900	47,000	2,865	52,400	52,500	3,223
30,500	30,600	1,799	36,000	36,100	2,157	41,500	41,600	2,514	47,000	47,100	2,872	52,500	52,600	3,229
30,600	30,700	1,806	36,100	36,200	2,163	41,600	41,700	2,521	47,100	47,200	2,878	52,600	52,700	3,236
30,700	30,800	1,812	36,200	36,300	2,170	41,700	41,800	2,527	47,200	47,300	2,885	52,700	52,800	3,242
30,800	30,900	1,819	36,300	36,400	2,176	41,800	41,900	2,534	47,300	47,400	2,891	52,800	52,900	3,249
30,900	31,000	1,825	36,400	36,500	2,183	41,900	42,000	2,540	47,400	47,500	2,898	52,900	53,000	3,255
31,000	31,100	1,832	36,500	36,600	2,189	42,000	42,100	2,547	47,500	47,600	2,904	53,000	53,100	3,262
31,100	31,200	1,838	36,600	36,700	2,196	42,100	42,200	2,553	47,600	47,700	2,911	53,100	53,200	3,268
31,200	31,300	1,845	36,700	36,800	2,202	42,200	42,300	2,560	47,700	47,800	2,917	53,200	53,300	3,275
31,300	31,400	1,851	36,800	36,900	2,209	42,300	42,400	2,566	47,800	47,900	2,924	53,300	53,400	3,281
31,400	31,500	1,858	36,900	37,000	2,215	42,400	42,500	2,573	47,900	48,000	2,930	53,400	53,500	3,288

2002 Tax Table for Trusts (continued)

If Line 15 is at least	but less than	Gross tax is	If Line 15 is at least	but less than	Gross tax is	If Line 15 is at least	but less than	Gross tax is	If Line 15 is at least	but less than	Gross tax is	If Line 15 is at least	but less than	Gross tax is
53,500	53,600	3,294	59,000	59,100	3,652	64,500	64,600	4,009	70,000	70,100	4,367	75,500	75,600	4,724
53,600	53,700	3,301	59,100	59,200	3,658	64,600	64,700	4,016	70,100	70,200	4,373	75,600	75,700	4,731
53,700	53,800	3,307	59,200	59,300	3,665	64,700	64,800	4,022	70,200	70,300	4,380	75,700	75,800	4,737
53,800	53,900	3,314	59,300	59,400	3,671	64,800	64,900	4,029	70,300	70,400	4,386	75,800	75,900	4,744
53,900	54,000	3,320	59,400	59,500	3,678	64,900	65,000	4,035	70,400	70,500	4,393	75,900	76,000	4,750
54,000	54,100	3,327	59,500	59,600	3,684	65,000	65,100	4,042	70,500	70,600	4,399	76,000	76,100	4,757
54,100	54,200	3,333	59,600	59,700	3,691	65,100	65,200	4,048	70,600	70,700	4,406	76,100	76,200	4,763
54,200	54,300	3,340	59,700	59,800	3,697	65,200	65,300	4,055	70,700	70,800	4,412	76,200	76,300	4,770
54,300	54,400	3,346	59,800	59,900	3,704	65,300	65,400	4,061	70,800	70,900	4,419	76,300	76,400	4,776
54,400	54,500	3,353	59,900	60,000	3,710	65,400	65,500	4,068	70,900	71,000	4,425	76,400	76,500	4,783
54,500	54,600	3,359	60,000	60,100	3,717	65,500	65,600	4,074	71,000	71,100	4,432	76,500	76,600	4,789
54,600	54,700	3,366	60,100	60,200	3,723	65,600	65,700	4,081	71,100	71,200	4,438	76,600	76,700	4,796
54,700	54,800	3,372	60,200	60,300	3,730	65,700	65,800	4,087	71,200	71,300	4,445	76,700	76,800	4,802
54,800	54,900	3,379	60,300	60,400	3,736	65,800	65,900	4,094	71,300	71,400	4,451	76,800	76,900	4,809
54,900	55,000	3,385	60,400	60,500	3,743	65,900	66,000	4,100	71,400	71,500	4,458	76,900	77,000	4,815
55,000	55,100	3,392	60,500	60,600	3,749	66,000	66,100	4,107	71,500	71,600	4,464	77,000	77,100	4,822
55,100	55,200	3,398	60,600	60,700	3,756	66,100	66,200	4,113	71,600	71,700	4,471	77,100	77,200	4,828
55,200	55,300	3,405	60,700	60,800	3,762	66,200	66,300	4,120	71,700	71,800	4,477	77,200	77,300	4,835
55,300	55,400	3,411	60,800	60,900	3,769	66,300	66,400	4,126	71,800	71,900	4,484	77,300	77,400	4,841
55,400	55,500	3,418	60,900	61,000	3,775	66,400	66,500	4,133	71,900	72,000	4,490	77,400	77,500	4,848
55,500	55,600	3,424	61,000	61,100	3,782	66,500	66,600	4,139	72,000	72,100	4,497	77,500	77,600	4,854
55,600	55,700	3,431	61,100	61,200	3,788	66,600	66,700	4,146	72,100	72,200	4,503	77,600	77,700	4,861
55,700	55,800	3,437	61,200	61,300	3,795	66,700	66,800	4,152	72,200	72,300	4,510	77,700	77,800	4,867
55,800	55,900	3,444	61,300	61,400	3,801	66,800	66,900	4,159	72,300	72,400	4,516	77,800	77,900	4,874
55,900	56,000	3,450	61,400	61,500	3,808	66,900	67,000	4,165	72,400	72,500	4,523	77,900	78,000	4,880
56,000	56,100	3,457	61,500	61,600	3,814	67,000	67,100	4,172	72,500	72,600	4,529	78,000	78,100	4,887
56,100	56,200	3,463	61,600	61,700	3,821	67,100	67,200	4,178	72,600	72,700	4,536	78,100	78,200	4,893
56,200	56,300	3,470	61,700	61,800	3,827	67,200	67,300	4,185	72,700	72,800	4,542	78,200	78,300	4,900
56,300	56,400	3,476	61,800	61,900	3,834	67,300	67,400	4,191	72,800	72,900	4,549	78,300	78,400	4,906
56,400	56,500	3,483	61,900	62,000	3,840	67,400	67,500	4,198	72,900	73,000	4,555	78,400	78,500	4,913
56,500	56,600	3,489	62,000	62,100	3,847	67,500	67,600	4,204	73,000	73,100	4,562	78,500	78,600	4,919
56,600	56,700	3,496	62,100	62,200	3,853	67,600	67,700	4,211	73,100	73,200	4,568	78,600	78,700	4,926
56,700	56,800	3,502	62,200	62,300	3,860	67,700	67,800	4,217	73,200	73,300	4,575	78,700	78,800	4,932
56,800	56,900	3,509	62,300	62,400	3,866	67,800	67,900	4,224	73,300	73,400	4,581	78,800	78,900	4,939
56,900	57,000	3,515	62,400	62,500	3,873	67,900	68,000	4,230	73,400	73,500	4,588	78,900	79,000	4,945
57,000	57,100	3,522	62,500	62,600	3,879	68,000	68,100	4,237	73,500	73,600	4,594	79,000	79,100	4,952
57,100	57,200	3,528	62,600	62,700	3,886	68,100	68,200	4,243	73,600	73,700	4,601	79,100	79,200	4,958
57,200	57,300	3,535	62,700	62,800	3,892	68,200	68,300	4,250	73,700	73,800	4,607	79,200	79,300	4,965
57,300	57,400	3,541	62,800	62,900	3,899	68,300	68,400	4,256	73,800	73,900	4,614	79,300	79,400	4,971
57,400	57,500	3,548	62,900	63,000	3,905	68,400	68,500	4,263	73,900	74,000	4,620	79,400	79,500	4,978
57,500	57,600	3,554	63,000	63,100	3,912	68,500	68,600	4,269	74,000	74,100	4,627	79,500	79,600	4,984
57,600	57,700	3,561	63,100	63,200	3,918	68,600	68,700	4,276	74,100	74,200	4,633	79,600	79,700	4,991
57,700	57,800	3,567	63,200	63,300	3,925	68,700	68,800	4,282	74,200	74,300	4,640	79,700	79,800	4,997
57,800	57,900	3,574	63,300	63,400	3,931	68,800	68,900	4,289	74,300	74,400	4,646	79,800	79,900	5,004
57,900	58,000	3,580	63,400	63,500	3,938	68,900	69,000	4,295	74,400	74,500	4,653	79,900	80,000	5,010
58,000	58,100	3,587	63,500	63,600	3,944	69,000	69,100	4,302	74,500	74,600	4,659	80,000	80,100	5,017
58,100	58,200	3,593	63,600	63,700	3,951	69,100	69,200	4,308	74,600	74,700	4,666	80,100	80,200	5,023
58,200	58,300	3,600	63,700	63,800	3,957	69,200	69,300	4,315	74,700	74,800	4,672	80,200	80,300	5,030
58,300	58,400	3,606	63,800	63,900	3,964	69,300	69,400	4,321	74,800	74,900	4,679	80,300	80,400	5,036
58,400	58,500	3,613	63,900	64,000	3,970	69,400	69,500	4,328	74,900	75,000	4,685	80,400	80,500	5,043
58,500	58,600	3,619	64,000	64,100	3,977	69,500	69,600	4,334	75,000	75,100	4,692	80,500	80,600	5,049
58,600	58,700	3,626	64,100	64,200	3,983	69,600	69,700	4,341	75,100	75,200	4,698	80,600	80,700	5,056
58,700	58,800	3,632	64,200	64,300	3,990	69,700	69,800	4,347	75,200	75,300	4,705	80,700	80,800	5,062
58,800	58,900	3,639	64,300	64,400	3,996	69,800	69,900	4,354	75,300	75,400	4,711	80,800	80,900	5,069
58,900	59,000	3,645	64,400	64,500	4,003	69,900	70,000	4,360	75,400	75,500	4,718	80,900	81,000	5,075

2002 Tax Table for Trusts (continued)

If Line 15 is at least	but less than	Gross tax is	If Line 15 is at least	but less than	Gross tax is	If Line 15 is at least	but less than	Gross tax is	If Line 15 is at least	but less than	Gross tax is
81,000	81,100	5,082	86,500	86,600	5,439	92,000	92,100	5,797	97,500	97,600	6,154
81,100	81,200	5,088	86,600	86,700	5,446	92,100	92,200	5,803	97,600	97,700	6,161
81,200	81,300	5,095	86,700	86,800	5,452	92,200	92,300	5,810	97,700	97,800	6,167
81,300	81,400	5,101	86,800	86,900	5,459	92,300	92,400	5,816	97,800	97,900	6,174
81,400	81,500	5,108	86,900	87,000	5,465	92,400	92,500	5,823	97,900	98,000	6,180
81,500	81,600	5,114	87,000	87,100	5,472	92,500	92,600	5,829	98,000	98,100	6,187
81,600	81,700	5,121	87,100	87,200	5,478	92,600	92,700	5,836	98,100	98,200	6,193
81,700	81,800	5,127	87,200	87,300	5,485	92,700	92,800	5,842	98,200	98,300	6,200
81,800	81,900	5,134	87,300	87,400	5,491	92,800	92,900	5,849	98,300	98,400	6,206
81,900	82,000	5,140	87,400	87,500	5,498	92,900	93,000	5,855	98,400	98,500	6,213
82,000	82,100	5,147	87,500	87,600	5,504	93,000	93,100	5,862	98,500	98,600	6,219
82,100	82,200	5,153	87,600	87,700	5,511	93,100	93,200	5,868	98,600	98,700	6,226
82,200	82,300	5,160	87,700	87,800	5,517	93,200	93,300	5,875	98,700	98,800	6,232
82,300	82,400	5,166	87,800	87,900	5,524	93,300	93,400	5,881	98,800	98,900	6,239
82,400	82,500	5,173	87,900	88,000	5,530	93,400	93,500	5,888	98,900	99,000	6,245
82,500	82,600	5,179	88,000	88,100	5,537	93,500	93,600	5,894	99,000	99,100	6,252
82,600	82,700	5,186	88,100	88,200	5,543	93,600	93,700	5,901	99,100	99,200	6,258
82,700	82,800	5,192	88,200	88,300	5,550	93,700	93,800	5,907	99,200	99,300	6,265
82,800	82,900	5,199	88,300	88,400	5,556	93,800	93,900	5,914	99,300	99,400	6,271
82,900	83,000	5,205	88,400	88,500	5,563	93,900	94,000	5,920	99,400	99,500	6,278
83,000	83,100	5,212	88,500	88,600	5,569	94,000	94,100	5,927	99,500	99,600	6,284
83,100	83,200	5,218	88,600	88,700	5,576	94,100	94,200	5,933	99,600	99,700	6,291
83,200	83,300	5,225	88,700	88,800	5,582	94,200	94,300	5,940	99,700	99,800	6,297
83,300	83,400	5,231	88,800	88,900	5,589	94,300	94,400	5,946	99,800	99,900	6,304
83,400	83,500	5,238	88,900	89,000	5,595	94,400	94,500	5,953	99,900	100,000	6,310
83,500	83,600	5,244	89,000	89,100	5,602	94,500	94,600	5,959	100,000 124,200 6,314 plus 6.50% of the amount over \$100,000 but less than \$124,200		
83,600	83,700	5,251	89,100	89,200	5,608	94,600	94,700	5,966			
83,700	83,800	5,257	89,200	89,300	5,615	94,700	94,800	5,972			
83,800	83,900	5,264	89,300	89,400	5,621	94,800	94,900	5,979			
83,900	84,000	5,270	89,400	89,500	5,628	94,900	95,000	5,985			
84,000	84,100	5,277	89,500	89,600	5,634	95,000	95,100	5,992	\$124,200 or more 7,887 plus 6.75% of the amount over \$124,200		
84,100	84,200	5,283	89,600	89,700	5,641	95,100	95,200	5,998			
84,200	84,300	5,290	89,700	89,800	5,647	95,200	95,300	6,005			
84,300	84,400	5,296	89,800	89,900	5,654	95,300	95,400	6,011			
84,400	84,500	5,303	89,900	90,000	5,660	95,400	95,500	6,018			
84,500	84,600	5,309	90,000	90,100	5,667	95,500	95,600	6,024			
84,600	84,700	5,316	90,100	90,200	5,673	95,600	95,700	6,031			
84,700	84,800	5,322	90,200	90,300	5,680	95,700	95,800	6,037			
84,800	84,900	5,329	90,300	90,400	5,686	95,800	95,900	6,044			
84,900	85,000	5,335	90,400	90,500	5,693	95,900	96,000	6,050			
85,000	85,100	5,342	90,500	90,600	5,699	96,000	96,100	6,057			
85,100	85,200	5,348	90,600	90,700	5,706	96,100	96,200	6,063			
85,200	85,300	5,355	90,700	90,800	5,712	96,200	96,300	6,070			
85,300	85,400	5,361	90,800	90,900	5,719	96,300	96,400	6,076			
85,400	85,500	5,368	90,900	91,000	5,725	96,400	96,500	6,083			
85,500	85,600	5,374	91,000	91,100	5,732	96,500	96,600	6,089			
85,600	85,700	5,381	91,100	91,200	5,738	96,600	96,700	6,096			
85,700	85,800	5,387	91,200	91,300	5,745	96,700	96,800	6,102			
85,800	85,900	5,394	91,300	91,400	5,751	96,800	96,900	6,109			
85,900	86,000	5,400	91,400	91,500	5,758	96,900	97,000	6,115			
86,000	86,100	5,407	91,500	91,600	5,764	97,000	97,100	6,122			
86,100	86,200	5,413	91,600	91,700	5,771	97,100	97,200	6,128			
86,200	86,300	5,420	91,700	91,800	5,777	97,200	97,300	6,135			
86,300	86,400	5,426	91,800	91,900	5,784	97,300	97,400	6,141			
86,400	86,500	5,433	91,900	92,000	5,790	97,400	97,500	6,148			