

# New for 2000

- · The household income limit has been increased from \$20,290 to \$24,500.
- · Property taxes or rent must be reduced for months you received Wisconsin Works payments as a custodial parent of an infant ("caretaker of newborn child" payments).

# **Don't Delay Your Refund**

Avoid the following mistakes, which delay refunds (the instructions for these areas are highlighted with shading):

- Failing to include the following:
  - Copy of federal tax return, wage statements, and schedules (page 3)
  - Copy of Wisconsin tax return (page 3)
  - Property tax bills (page 8)
  - Rent certificate(s) (page 9)
- · Failing to write "actual" on Schedule C, E, or F if car/truck expenses are claimed using actual expense method (page 6)
- Failing to explain other owners' names on tax bill (page 8)
- Submitting an altered rent certificate (page 9)
- · Failing to submit a statement when the rent certificate shows more than 1 occupant (page 9)
- Failing to follow "Special Instructions" (pages 11 and 12)

#### FEDERAL PRIVACY ACT

In compliance with federal law, you are hereby notified that the request for your social security number on the Wisconsin homestead credit claim is made under the authority of Section 71.55(7) of the Wisconsin Statutes. The disclosure of this number on your claim is mandatory. It will be used for identification purposes throughout the processing, filing, and auditing of your claim, and in the issuance of refund checks.

# **Checklist:**



Before mailing your claim, check off the following items -

- ☐ Mailing label attached (if you have one)
- Questions 1 to 8 on Schedule H all answered
- ALL household income reported
- □ ALL arithmetic checked
- ALL applicable schedules on back of Schedule H completed
- Schedule H SIGNED
- Complete copy made, for you to keep
- Claim assembled in the proper order (see page 10)
- Envelope addressed as shown at the bottom of Schedule H

## **Earned Income Credit**

The Wisconsin earned income credit is available to working families with qualifying children. The amount of credit depends on your income and number of children. To claim the Wisconsin earned income credit you must file a Wisconsin Form 1 or 1A. If you need more information, contact any department office.

# **Property Tax Deferral Loan Program**

This program provides loans of up to \$2,500 to help individuals age 65 or older pay their property taxes. Qualified applicants may participate even if they receive homestead credit. For more information or loan application forms, write to Wisconsin Housing and Economic Development Authority, PO Box 1728, Madison WI 53701-1728. Do not use this address for homestead credit purposes.



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# **General Instructions**

# A. Do You Qualify?

To see if you qualify for homestead credit, answer Yes or No to all of the questions in Steps 1 and 2 below.

### Step 1

- a. Were you age 18 or older as of December 31, 2000?
- b. Were you a legal resident of Wisconsin for **all** of 2000, from January 1 through December 31?
- c. Was your household income (see definition E.4 on page 4) for 2000 less than \$24,500?
- d. Were you the owner or renter of the Wisconsin homestead (see definition E.1 on page 4) you lived in during 2000?

If you answered *No* to any question in Step 1, do not complete Schedule H; **you do not qualify** for homestead credit. If you answered Yes to all four questions, go on to Step 2.

#### Step 2

a. Were you claimed or will you be claimed as a dependent on someone else's 2000 **federal** income tax return? (If you were age 62 or older on December 31, 2000, this limitation does not apply to you, so answer *No*.)

- b. Are you currently living in a nursing home and also receiving Title XIX medical assistance?
- c. For EACH MONTH of the entire 2000 year did you receive either of the following:
  - A Wisconsin Works payment (see definition E.5 on page 4) of any amount?
  - County relief payments of \$400 or more?

For purposes of answering question c, do not count kinship care payments received for caring for a minor relative other than your own child in your homestead, or foster care payments.

**Note:** If your answers for both parts of question c are *No* but you received either of these benefits for PART of 2000, see Schedules 4 and 5 on back of Schedule H.

d. Did you live FOR THE ENTIRE YEAR 2000 in housing that is exempt from property taxes? (A municipal housing authority property is not considered taxexempt for homestead credit purposes if that authority makes payments in place of property taxes to the city or town in which it is located. If you live in public housing, you may wish to check with your manager.)

**Note:** If you are claiming property taxes on your former homestead (see paragraph 8 under "Exceptions: Homeowners and/or Renters," on page 10), this limitation does not apply, so answer *No*.

- e. Have you claimed or will you claim a Wisconsin farmland preservation credit for 2000?
- f. Has a 2000 Schedule H been filed by another member of your household (see definition E.3 on page 4)?
- g. Is the Schedule H being filed on behalf of a person who is deceased?

If you answered Yes to any question in Step 2, do not complete Schedule H; you do not qualify for homestead credit.

If you answered Yes to all of the questions in Step 1 and No to all of the questions in Step 2, complete Schedule H to see if homestead credit is available to you, based on your household income and your allowable property taxes and/or rent. Meeting all of the qualifications in Steps 1 and 2 does not guarantee you will receive a homestead credit.

**Note:** A homestead credit claim may not be filed on behalf of a deceased person. The claimant must be alive at the time the claim is filed.

# B. How, When, and Where to File

1. **How** If you file a Wisconsin income tax return, you should file your homestead credit claim (Schedule H) **with** the tax return (stapled together), and mail both forms to the address shown on Schedule H. Separate filing could delay your homestead refund. If you (or you and your spouse) are not required to file a tax return, Schedule H may be filed by itself.

If your Wisconsin return is a Form 1 or 1NPR, ATTACH A COPY of your federal income tax return and supporting schedules. The tax return your Schedule H is attached to must be a Form 1, 1A, or 1NPR; you cannot attach Schedule H to a Form WI-Z.

If you previously filed or are filing your Wisconsin income tax return separately from your homestead credit claim, write "Income Tax Return Separately Filed" at the top of Schedule H. ATTACH A COMPLETE COPY of your Wisconsin income tax return, Form 1, 1A, WI-Z, or 1NPR (including wage statement copies), and write "Duplicate" at the top. If your Wisconsin return is a Form 1 or 1NPR, ALSO INCLUDE A COPY of your federal income tax return and supporting schedules. If you filed your Wisconsin income tax return by telephone, attach copies of your Wisconsin TeleFile worksheet and wage statements.

2. **When** For most claimants, the deadline for filing a 2000 Schedule H is April 15, 2005.

**Exception:** If you are a taxpayer with a fiscal taxable year (one ending on a date other than December 31),

- your deadline for filing Schedule H is 4 years, 3 1/2 months after the end of the fiscal taxable year to which the claim relates.
- 3. **Where** Mail your Wisconsin income tax return and Schedule H **together**, assembled in the proper order (or Schedule H by itself, if no income tax return is required), to:

Wisconsin Department of Revenue PO Box 34 Madison WI 53786-0001

Do NOT mail Schedule H to any of the other addresses shown on the income tax return. The Quick Refund Program and electronic filing are not available for homestead credit claims.

Keep a complete copy of your Schedule H and all attachments for your records.

# C. Additional Help or Questions About Refunds

1. Help For general information about homestead credit or for help in preparing Schedule H, contact any Department of Revenue office. The location and telephone number of the office nearest you may be listed in your telephone book. You may also e-mail a question to the department at <a href="mailto:homestd@dor.state.wi.us">homestd@dor.state.wi.us</a>, access the department's Internet web site at <a href="www.dor.state.wi.us">www.dor.state.wi.us</a>, or phone (608) 266-8641 (Madison). Do not use this number for refund inquiries.

If you prefer, you may write to Wisconsin Department of Revenue, PO Box 8906, Madison WI 53708-8906. Please **include your social security number** on all correspondence.

 Refunds If you wish to contact the Department of Revenue about your refund, please wait at least 10 weeks after filing your Schedule H. You may phone (608) 266-8100 (Madison) or (414) 227-4907 (Milwaukee). You may also obtain refund information through the department's Internet web site at www.dor.state.wi.us. Either way, have your social security number and the dollar amount of your refund available.

If you prefer, you may write to Wisconsin Department of Revenue, PO Box 8903, Madison WI 53708-8903. Please **include your social security number** on all correspondence.

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

#### D. Refunds of Divorced Claimants

If you become divorced after June 20, 1996, and your divorce judgment states that your former spouse must pay a tax liability owed to the Department of Revenue, attach a copy of the divorce judgment to your Schedule H. This will prevent your homestead credit from being applied against that tax liability.

#### E. Definitions

- Homestead Your homestead is the Wisconsin home you occupy, whether you own it or rent it, and up to one acre of land adjoining it (or up to 120 acres of land if the homestead is part of a farm). For example, it may be a house, an apartment, a rented room, a mobile home, a farm, or a nursing home room. Unless your homestead is part of a farm, it does not include any part that is rented to others, used for business purposes, or a separate unit occupied by others rent free.
- 2. Farm Your homestead is part of a farm if the property was used for agricultural purposes during 2000, or if it was used for agricultural purposes prior to 2000 and has not been used since then for other purposes (such as recreational or manufacturing).
- 3. Household If you are single, you are considered a household, whether you live alone or with others. If you are married, you and your spouse are considered a household if you live together. If you are married but you and your spouse maintained separate homes on December 31, 2000, you are each considered a separate household.
- 4. Household Income Household income is all your income reportable for Wisconsin income tax purposes and all the items identified on lines 11a through 11h of Schedule H, less a deduction of \$250 for each dependent who occupied your homestead for more than six months during 2000.

If you were married and lived with your spouse during all of 2000, you must combine both incomes to determine household income. If during 2000, you were separated from your spouse for all or part of the year (including one spouse living in a nursing home), you became married or divorced, or your spouse died, see the "Special Instructions" on pages 11 and 12 for information on how to determine household income.

 Wisconsin Works Payment A Wisconsin Works payment is a payment received under the Wisconsin Works assistance program for participating in a community service job or a transitional placement, or a payment received as a caretaker of a newborn child.

Amounts received under the program for trial jobs are taxable wages and are not included in the definition of Wisconsin Works payment for homestead credit purposes. Amounts received under the program for job access loans, health care coverage, child care subsidies, and transportation assistance are also not included in the definition of Wisconsin Works payment; these amounts are not includable in household income.

#### F. Situations and Solutions

Wisconsin Publication 127, "Wisconsin Homestead Credit Situations and Solutions," provides additional information about various situations that are discussed in this instruction booklet. It also provides information about some situations and solutions that are not covered in this instruction booklet.

Copies of Publication 127 are available at any Department of Revenue office, or by calling or writing to the department at the telephone number or address listed under "Help" in Part C.1, on page 3.

### Instructions for Schedule H

#### Name and Address Area

If the cover of your Schedule H booklet has a removable mailing label with your name, place it in the name and address area of the Schedule H you file. Correct your name or address if it is wrong. If you are married and your spouse's name is not on the label: 1) print the name on the label; and 2) fill in the social security number in the space provided on Schedule H. Fill in your telephone number.

If your booklet does not have a label, fill in all information requested in the spaces provided on Schedule H. Include social security numbers of yourself and your spouse, if applicable, your telephone number, and your tax district.

# Lines 1 Through 8 - Questions

Fill in the information requested on these lines. Failure to answer these questions may delay your refund.

- Question 1 Fill in your age as of December 31, 2000.
   Also, if you were married and lived with your spouse during all of 2000, and your spouse was age 65 or over on December 31, 2000, check the box above question 1.
- Question 2 If you moved to Wisconsin from another state, you are not a full-year legal Wisconsin resident if you moved here after January 1, 2000, or if you are

here for educational purposes only and have not abandoned your other state's residence. If you are not a U.S. citizen, you are not a legal Wisconsin resident unless you are a resident alien for federal tax purposes and you do not intend to return to your homeland.

- Questions 4 and 5 It is not necessary to answer question 4b or 5b unless 4a or 5a is answered "yes."
- Question 7a If you became married or divorced during 2000, check "yes," fill in the date, check the appropriate box after the word "married" or "divorced," and see the "Special Instructions" on page 12.
- Question 7b It is not necessary to answer question 7b if you were not married as of December 31, 2000. If one spouse is in a nursing home as of December 31, 2000, you are considered to be maintaining separate homes, so answer "yes" to question 7b.

# Lines 9 Through 12 – Household Income

These instructions for lines 9 through 12 apply if during all of 2000 you were single, or married and living with your spouse. If during 2000 you were separated from your spouse for all or part of the year, you became married or divorced, or your spouse died, read the "Special Instructions" on pages 11 and 12 before you complete lines 9 through 12.

### ■ Line 9 – Income – From Tax Return

Fill in line 9 ONLY if you or you and your spouse are filing or have already filed a 2000 Wisconsin income tax return. If you were married and lived with your spouse all year but file separate income tax returns, fill in the income from both of your tax returns.

If you are filing your tax return with Schedule H, first complete the income portion of your tax return. Fill in the income from line 11 of Form 1A, line 13 of Form 1, or line 28 of Form 1NPR, on line 9 of Schedule H.

If you or you and your spouse have ALREADY FILED your 2000 Wisconsin income tax return or will file it separately from Schedule H, mark it "Duplicate"; also see the instructions on page 3, Part B.1, paragraph 3.

If you fill in line 9, do NOT fill in line 10a or 10b.

#### ■ Line 10 – Income – No Tax Return

Fill in lines 10a and 10b ONLY if you or you and your spouse are not filing a 2000 Wisconsin income tax return. If you were married and lived with your spouse all year, fill in all of the income of both spouses.

If you fill in lines 10a and 10b, do NOT fill in line 9.

• 10a Fill in the amount of wages, interest, and dividends in the spaces provided, and fill in the total of these amounts on line 10a.

• 10b Fill in all other items of taxable income on line 10b, such as: taxable unemployment compensation; pensions and annuities; IRA, Keogh, SEP, SIMPLE, and deferred compensation distributions; capital gains; alimony; and business, rent, farm, partnership, limited liability company, and tax-option (S) corporation income. If you fill in an amount on line 10b, attach a schedule explaining the sources of income and the amount from each source.

#### ■ Line 11a - Income Adjustments

Fill in Schedule 1 on back of Schedule H. Fill in the total from line 10 of Schedule 1 on line 11a. If you are married, combine the amounts for both spouses.

#### Schedule 1 – Income Adjustments

1 Partners, LLC members, and S corporation shareholders Fill in the distributive share of partnership, limited liability company (LLC), and tax-option (S) corporation depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs.

If the partnership, LLC, or S corporation did not claim any of these expenses, write "None" on line 27 of federal Schedule E, near the entity's name. To determine this you may have to contact the partnership, LLC, or S corporation.

2 Car or truck depreciation (standard mileage rate) If car or truck expenses were claimed using the standard mileage rate of 32.5¢ per mile on a business, rent, or farm schedule, 14¢ per mile is considered depreciation. Multiply the number of miles claimed by 14¢, and include that amount on line 2 of Schedule 1. Write the number of miles next to the deduction on Schedule C, E, or F.

Example: On a farm schedule you claimed automobile expenses based on the standard mileage rate for 5,000 business miles. Include \$700 on line 2 of Schedule 1 (5,000 miles x  $14\phi = $700$ ). Fill in "5,000" on line 12 of federal Schedule F.

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

3 Other depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs Fill in any depreciation, Section 179 expense, depletion, amortization, and intangible drilling costs claimed in computing Wisconsin taxable income, except amounts already filled in on line 1 or 2 of Schedule 1. (See the note below, regarding actual car/truck expenses.)

Example: You filed a 2000 Wisconsin income tax return and claimed \$1,500 of depreciation on federal Schedule F. Fill in the \$1,500 on line 3 of Schedule 1.

**Note:** If car or truck expenses were claimed on federal Schedule C, C-EZ, E, or F using the actual expense method, depreciation would be claimed on the depreciation line and would be included on line 3 of Schedule 1. In this case, write "actual" next to the car/truck expense line on Schedule C, E, or F, or near line 5a on Schedule C-EZ.

**4 Capital gains not taxable** Include the 60% capital gain exclusion on assets held more than one year, plus any other nontaxable capital gains.

Example: You reported net long-term capital gains of \$3,000 on federal Schedule D. In computing Wisconsin taxable income, you subtracted \$1,800 ( $$3,000 \times 60\%$ ) of this gain. Include the \$1,800 on line 4 of Schedule 1.

Principal residence gain exclusion Fill in the gain from the sale or exchange of a principal residence excluded from taxable income under Section 121 of the Internal Revenue Code. Attach a schedule showing the computation of the gain.

5 Contributions to IRAs and Keogh, SEP, SIMPLE, and deferred compensation plans Fill in contributions to these plans that were deducted or excluded from income on the income tax return (do not include rollover contributions or nondeductible contributions).

**Note:** IRA deductions are reported on line 23 of federal Form 1040, or on line 16 of Form 1040A. Keogh, SEP, and SIMPLE deductions are reported on line 29 of Form 1040. Excludable deferred compensation is generally reported in box 13 of the wage and tax statement, Form W-2, preceded by the prefix D, E, F, G, or H.

- 6 Nontaxable interest on United States Government securities, and state and municipal bonds Fill in any nontaxable interest received on securities of the federal government or its instrumentalities, such as U.S. Savings Bonds or Treasury Notes, and on nontaxable state and municipal bonds, such as Higher Education Bonds.
- 7 Net operating loss carryforward and capital loss carryforward Fill in any net operating loss carryforward or capital loss carryforward (one incurred in a prior year and not used in that year to offset taxable income) deducted in computing 2000 Wisconsin taxable income.

Example: You have a \$2,000 capital loss carryforward from 1999 to 2000 and a \$1,900 capital gain for 2000. On Schedule WD, you compute a \$100 net capital loss deduction (\$2,000 carryforward less \$1,900 gain). Fill in \$2,000 on line 7 of Schedule 1 (the \$1,900 loss offset against capital gain, plus the \$100 loss applied against other income).

8 Income of nonresident or part-year resident spouse Fill in the income of your nonresident or part-year resident spouse for the time you resided in the same homestead.

Example: You are a full-year Wisconsin resident. Your spouse, a nonresident of Wisconsin, earned income of \$5,000 in 2000 which is not taxable by Wisconsin. You and your spouse resided in the same homestead during 2000. Fill in \$5,000 on line 8 of Schedule 1.

**Income from sources outside Wisconsin** Fill in the income received from sources outside Wisconsin that was excluded from Wisconsin taxable income.

Example: While a nonresident of Wisconsin, you sold property located outside Wisconsin on the installment basis. In 2000 you are a Wisconsin resident. The gain on the sale of the property sold while you were a nonresident is not taxable to Wisconsin. However, it must be included on line 8 of Schedule 1.

9 Resident manager's rent reduction, clergy housing allowance, and nontaxable Native American income Fill in the amount that a resident manager's rent is reduced in return for services, the nontaxable housing allowance provided to a member of the clergy, and the total amount of nontaxable income of a Native American.

#### ■ Lines 11b Through 11h - Other Income

Fill in all other income received in 2000 from any of the sources indicated. If you are married, combine the incomes of both spouses and fill in the totals for each category. Do not include amounts already included on line 9, 10a, or 10b.

- 11b Unemployment compensation Fill in the total amount of unemployment compensation received in 2000 that was not included elsewhere. Both taxable and nontaxable unemployment compensation must be included in household income.
- 11c Social security, SSI, and railroad retirement
   Fill in the total amount of social security and railroad
   retirement benefits received in 2000. Include
   amounts deducted for Medicare premiums (\$45.50
   per person per month, or \$546.00 for the entire year).

Include supplemental security income (SSI) and any social security death benefit (\$255) received. "SSI" includes federal SSI payments, the additional "State SSI" payments, "SSI-E" (supplemental security income-exceptional needs payments), and "Caretaker Supplement" payments.

Do NOT include social security or SSI payments to your children, or Title XX benefits (payments for services).

If you or your spouse are age 65 or over and received no social security, SSI, or railroad retirement benefits in 2000, attach a note stating that you did not receive any income from any of these sources.

 11d Scholarships, fellowships, grants, and military compensation Fill in the total amount received in 2000 for NONTAXABLE scholarship and fellowship income (for example, books or tuition), educational grants, or military benefits (for example, basic quarters and subsistence allowances, VEAP payments, or G.I. Bill benefits). Do not include student loans or amounts included elsewhere.

**Note:** If scholarship or fellowship income is included on line 9 of Schedule H, and all or any portion of that same income was also included in household income on your 1999 homestead credit claim, you may subtract the amount included in 1999 household income from your 2000 household income. Fill in the amount as a negative number on line 11d, and reduce your 2000 household income by this amount.

11e Pensions and annuities Fill in the GROSS amount of ALL pensions and annuities received in 2000 and not included elsewhere. Include veterans' pensions, disability payments, any amounts you contributed to a pension fund, and nontaxable IRA, Keogh, SEP, and SIMPLE distributions. Both taxable and nontaxable amounts must be included in household income.

**Exceptions:** Do not include rollovers (amounts transferred from one plan to another), or tax-free Section 1035 insurance contract exchanges.

If all or a part of a pension or annuity distribution in 2000 includes a rollover amount or a tax-free exchange, write "Rollover" or "Tax-Free Exchange" near line 11e, and attach a copy of federal Form 1099-R.

Determine the amount to fill in on line 11e as follows:

1.	Total amount received in 2000	
2.	Total amount reported on line 9 or 10b	
3.	Rollover or tax-free exchange	
4.	Line 1 minus lines 2 and 3. Fill in this	

Example: In 2000, you received pension income of \$3,500, \$2,700 of which is taxable income and is included on line 9. No portion of the \$3,500 was a rollover. Fill in \$800 (\$3,500 - \$2,700) on line 11e.

 11f Workers' compensation, income continuation, and loss of time insurance Fill in the total amount received in 2000 from these sources.

- 11g Support money and maintenance payments
   Fill in the total amount of any court ordered support
   payments received in 2000, including child support
   and family maintenance, but not foster care, voluntary support, or amounts included elsewhere.
- 11h Wisconsin Works, county relief, and other cash public assistance Fill in on Schedule 4 on back of Schedule H any Wisconsin Works payments, kinship care payments, county relief payments, or other cash public assistance payments received in 2000. Fill in the total on line 11h. Do not include the following: a prior year's homestead credit; nontaxable foster care; gifts; food stamps; nontaxable community options program (COP) payments; or fuel or energy assistance paid to a fuel supplier or utility, or provided under the federal Low-Income Home Energy Assistance Act.

If you fill in amounts on Schedule 4, you may also need to fill in Schedule 5. See paragraph 5 under "Exceptions: Homeowners and/or Renters," on page 10.

Repaid amounts Nontaxable income that was included in household income in a prior year and was required to be repaid in 2000 may be subtracted from household income on your 2000 Schedule H. Subtract the amount repaid on the income line of Schedule H to which the repayment relates. Attach an explanation indicating the amount of the repayment and the year it was included on a homestead credit claim.

Example: You filed a 1999 Schedule H and reported \$8,000 of social security benefits received in 1999. In 2000, you received social security benefits of \$9,000 but were required to pay back \$3,000 of the benefits you received in 1999. On line 11c of the 2000 Schedule H, fill in \$6,000, the social security received in 2000 (\$9,000) less the amount repaid (\$3,000).

# ■ Lines 12a Through 12c - Total Household Income

- 12a Fill in the total of lines 9 through 11h.
- 12b You may claim a "dependent deduction" by filling in the number of "qualifying dependents" and multiplying that number by \$250.

A qualifying dependent is a person who: a) is or may be claimed as a dependent on your **federal** income tax return; and b) occupied your (the claimant's) homestead for more than six months during 2000. A dependent is considered to have occupied your homestead during temporary absences for reasons such as school, illness, or vacations.

The six months' occupancy requirement is considered to have been met if: a) the dependent was born or died during 2000 and occupied your homestead during the entire time he or she lived in 2000; or b) during 2000 the dependent was adopted by you, was placed with you for adoption, or became your stepchild, and he or she occupied your homestead from that date to the end of 2000.

**Caution:** The term "dependent" does NOT include you or your spouse. Do not count yourself or your spouse in the number you fill in on line 12b.

 12c Subtract the amount on line 12b from the amount on line 12a, and fill in the total on line 12c. This is your total household income.

#### ■ Note

If you have very little or no household income to report on Schedule H, attach a note explaining how you paid your rent or property taxes. If you received loans (including student loans) or gifts, indicate the approximate amount received, but do not include these in household income.

## Lines 13 Through 15 – Taxes and/or Rent

#### ■ Line 13 – Homeowners

If you or you and your spouse lived in your homestead during all of 2000 and were the sole owner(s), fill in on line 13 the net property taxes from your 2000 property tax bill(s) (payable in 2001). "Net property taxes" means the net taxes after state aids, school tax credits, and the lottery and gaming credit (if applicable). Net property taxes do NOT include special assessments or charges, delinquent interest, or woodland, forest croplands, or managed forest land taxes.

Attach to your Schedule H a legible copy of the 2000 property tax bill(s) (payable in 2001) for your homestead, or a computer printout signed by the county or municipal treasurer. The property tax bill copy or computer printout must show the year, name of the owner(s), assessed value of land and improvements, legal description, and taxes before and after state aids and credits, and it must have lines for special assessments and for the lottery and gaming credit. A mortgage statement, canceled check, installment tax stub, money order receipt, or unsigned computer printout cannot be accepted.

**Exception** In certain cases you must reduce your net property taxes or attach additional information to your Schedule H. See the exceptions below and on pages 9 and 10.

**Exceptions: Homeowners** (also see "Exceptions: Homeowners and/or Renters," on pages 9 and 10)

- 1. If there are names on the property tax bill other than yours (or your spouse's if you were married and lived together during all of 2000), attach a **copy** (not the original) of a document showing your ownership percentage or life estate. The document could be a deed, land contract, divorce judgment, final judgment in an estate, or trust instrument. Also see paragraph 2.
- 2. If you owned your homestead with others in 2000, use only that portion of the net property taxes that reflects your percentage of ownership, unless one of the following situations applies.
  - a) If the other owner was your spouse who lived with you during all of 2000, you may use all of the net property taxes.
  - b) If the other owner did not live in the homestead and you paid all the property taxes, you may use the portion of property taxes reflecting your ownership percentage on line 13, and the other owner's share of the property taxes on line 14c (as rent).
  - c) If you inherited a partial ownership interest and are required by the terms of the decedent's will to pay all the property taxes, you may use all the property taxes from the date of death. Submit a copy of the will to verify that you are required to pay all the property taxes.
- 3. If you owned and lived in a mobile home in 2000, fill in on line 13 the net property taxes from your 2000 personal property tax bill (payable in 2001). Write "mobile home" on the property tax bill and attach it to Schedule H. If you owned the land on which your mobile home was located, fill in the 2000 net property taxes for the land and attach a copy of that property tax bill. Also fill in on line 13 any 2000 municipal mobile home parking permit fees you paid to the municipality (or to the owner of the land if you rented the land).
- 4. If you submit two or more property tax bills for one homestead, attach a drawing showing the description, size, and location of each parcel.
- 5. If the property tax bill for your homestead does not show any lottery and gaming credit, do one of the following:
  - a) If you received or will receive a lottery and gaming credit separately, subtract the credit from the amount shown on your property tax bill and include only the net amount on line 13. Attach a note indicating the amount of the lottery and gaming credit.
  - b) If you did not and will not receive a lottery and gaming credit on your homestead for 2000, attach a note stating that you are not receiving a lottery and gaming credit for 2000.

#### ■ Line 14 - Renters

If heat was included in your rent, fill in the amount from line 13a of your rent certificate(s) on line 14a of Schedule H. Fill in 20% (.20) of that amount on line 14b.

If heat was not included in your rent, fill in the amount from line 13a of your rent certificate(s) on line 14c of Schedule H. Fill in 25% (.25) of that amount on line 14d.

DO NOT CHANGE any of the information on the rent certificate your landlord has prepared for you. The department will not accept altered rent certificates. If any information has been or needs to be changed, your landlord must prepare a new rent certificate.

Attach to your Schedule H the rent certificate(s) completed and signed by your landlord(s). A separate rent certificate must be attached for each homestead for which you are claiming 2000 homestead credit. Only rent paid for 2000 may be used in determining your homestead credit.

**Exception** In certain cases you must reduce your rent or attach additional information to your Schedule H. See the exceptions below and on page 10.

**Exceptions:** Renters (also see "Exceptions: Homeowners and/or Renters," on pages 9 and 10)

1. If the number of occupants on line 11d of the rent certificate is more than one (your spouse and minor children should **not** be counted), and each occupant did not pay an equal share of the total rent on line 11c, you must do the following. Attach a statement showing the names of the other occupants and the amount of shared living expenses (rent, food, utilities, supplies, etc.) you and each other occupant paid. Claim only the portion of the rent that reflects the percentage of the total shared living expenses you paid.

Example: You and your roommate paid shared living expenses of \$8,000 as follows:

	Total Expenses	Paid by You	Paid by Roommate
Rent	\$4,800	\$4,800	_
Food	2,400	1,200	\$1,200
Utilities	600	_	600
Supplies	200		200
TOTAL	\$8,000	\$6,000	\$2,000

Your landlord filled in the entire rent of \$4,800 on line 11e of the rent certificate, because you paid all the rent. However, since you paid only 75% of the total shared living expenses ( $$6,000 \div $8,000 = .75$ ), you may use only 75% of the rent paid for occupancy to determine your homestead credit.

2. If your landlord refuses to sign your rent certificate, complete lines 1 through 13b on the rent certificate. If food or services were provided by your landlord,

indicate what items were provided and fill in your estimated value of these items on line 12. If these items were not provided, fill in -0- on line 12. Write "Landlord Refuses to Sign" at the top of the certificate. Attach it, along with copies of all of your canceled checks or money order receipts, to verify your rent.

- Only rent paid for a homestead subject to property taxes may be claimed, unless the property is owned and operated by a municipal housing authority that makes payments in place of property taxes to the municipality.
- 4. If you rented a mobile home in 2000, or if you rented the land on which your mobile home was located, attach a completed rent certificate. On line 14a or 14c of Schedule H, fill in the rent from line 10b or 13a of the rent certificate. As a renter of a mobile home, any mobile home taxes, mobile home parking permit fees, or municipal fees you paid may only be claimed as rent.



### **Exceptions: Homeowners and/or Renters**

- 1. If during 2000 you were separated from your spouse, you became married or divorced, or your spouse died, read the "Special Instructions" on pages 11 and 12 before you complete line 13 or 14.
- 2. If you moved during 2000:
  - a) Attach a schedule listing the address of each dwelling and the dates you lived there in 2000.
  - b) Claim the prorated property taxes or rent for the time you occupied each dwelling in 2000. If you are claiming less than 12 months of property taxes and/or rent, attach a note explaining where you lived for the balance of 2000.
  - c) Do not claim more than 12 months of property taxes and/or rent. If you paid property taxes and/ or rent for two dwellings for the same time period, claim only the amount for the dwelling where you actually lived.
  - d) If you owned your homestead, claim only the portion of property taxes prorated for the time you both owned and occupied it. If you sold your homestead in 2000, attach a copy of the closing agreement to verify the date of sale (also see the income instructions for line 4 of Schedule 1, on page 6).
  - e) If you paid rent for more than one homestead for 2000, attach a separate rent certificate for each homestead.
  - f) If you have moved from a homestead you owned to tax-exempt housing, see paragraph 8 below.
- If your home or property was not used solely for personal purposes while you lived there and was not part of a farm (see definition E.2 on page 4), you must allocate property taxes or rent between

personal use and: a) business or rental use for which a deduction is allowed or allowable for federal tax purposes; or b) a separate unit occupied by others rent free. Complete Schedule 3 on back of Schedule H, and claim only the personal portion of the property taxes or rent on line 13 or 14.

Examples of part business use include 1) having a store or office on the same property as your home, 2) using one room of your home exclusively for storing products you sell, and 3) providing child care for others in your home.

Example: During 2000 you owned a triplex and lived in one of the three equal-sized units; net property taxes were \$3,000. Claim \$1,000 of property taxes (one-third of \$3,000) on line 13, whether the other units were rented out, available for rent, or used by others rent free.

Example: In 2000 you used one room of your five-room house exclusively for business; net property taxes were \$1,500. Since one-fifth of the total property taxes are for business use, claim \$1,200 of property taxes (four-fifths of \$1,500) on line 13.

- 4. If your home was on more than one acre of land and was not part of a farm, you may claim only the property taxes or rent on your home and one acre of land. Homeowners: complete Schedule 2 on back of Schedule H. Renters: attach a statement from your landlord, indicating the amount of rent for your home and one acre of land.
- If for any month of 2000 you received either: a) a
  Wisconsin Works payment of any amount; or
  b) county relief of \$400 or more, fill in Schedule 5
  on back of Schedule H to compute your reduced
  property taxes or rent.

Do not fill in Schedule 5 if you received only kinship care payments.

- 6. If your home was part of a farm, you may claim property taxes or rent on up to 120 acres of land adjoining your home, and all improvements on those 120 acres. Do not claim property taxes or rent for more than 120 acres of land or for land that does not adjoin your home.
- 7. If your home or property was not part of a farm but was on more than one acre of land and was used partly for purposes other than personal use, as described in paragraph 3, you must complete both Schedule 2 and Schedule 3 on back of Schedule H. Fill in the amount from line 9 of Schedule 2 on line 1 of Schedule 3.
- 8. If you have moved from a homestead that you owned to tax-exempt housing and have tried to sell your former homestead, you may claim the property taxes while you still own it, for up to 12 months after you moved, provided: a) the tax-exempt housing you moved to is not a municipal housing authority

making payments in place of taxes, or a correctional or detention facility; and b) you do not rent or lease your former homestead to another person.

If your claim is based on this provision, attach a complete explanation, indicating that you have not rented or leased the homestead, the date you moved to the tax-exempt housing, and what attempts were made to sell the homestead.

9. If you file a federal Schedule C, C-EZ, or E, list on each schedule the address of each business or rental property.

# Lines 16 Through 19 – Credit Computation

Refer to the 2000 Homestead Credit Computation Tables A and B on pages 13 and 14 to determine your homestead credit. If you want the Department of Revenue to compute your credit, do not complete these lines. The department will notify you of the amount of your credit.

### Sign and Date Your Claim

Be sure you (and your spouse if residing together) sign and date your Schedule H, at the bottom. A claim may not be signed for or filed on behalf of a deceased person. The claimant must be living at the time the claim is filed.

#### How to Assemble

Before you assemble your Wisconsin income tax return (if you are filing one) and homestead credit claim, make a complete copy, and keep the copy for your records. Assemble the tax return and homestead credit claim, IN THE FOLLOWING ORDER, all stapled together:

- Wisconsin income tax Form 1, 1A, or 1NPR\* (see "How, When, and Where to File" on page 3, Part B.1, paragraph 3, if you already filed your tax return or are filing it separately from your Schedule H)
- Schedule H
- Completed 2000 rent certificate(s) and/or copy of 2000 property tax bill(s) (payable in 2001)
- Other homestead credit notes, schedules, etc.
- Other Wisconsin schedules\* (e.g., Schedule WD or I)
- Wage statements\*
- Copy of federal income tax return and schedules\* (not necessary if Wisconsin return is a Form 1A)
  - \*Omit if no Wisconsin income tax return is filed.

#### Checklist

To avoid delays in receiving your refund, see the checklist and the section titled "Don't Delay Your Refund" on the front cover.

**Note:** The following instructions do not apply if you were single during all of 2000, or if you were married and resided with your spouse during all of 2000.

The Special Instructions on pages 11 and 12 apply to you only if during 2000 you were separated from your spouse for all or part of the year, you became married or divorced, or your spouse died. It is not necessary to read all 5 Parts of the Special Instructions; refer only to the Part or Parts which pertain to your situation.

In these Special Instructions, "your own income" or "your own marital property income" means income or marital property income generated by your services and property. "Your spouse's income" or "your spouse's marital property income" means income or marital property income generated by your spouse's services and property.

For more information about Wisconsin's marital property law or about other terms used in these Special Instructions, such as "notification," "marital property" income, "nonmarital property" income, and "individual property," refer to Publication 109, "Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 2000," which is available at any Department of Revenue office.

# Part 1 Married but Separated ALL of 2000 (including one spouse in a nursing home)

a) Neither spouse notified the other of income – If you and your spouse were married but you lived apart during the entire year, and neither spouse notified the other of marital property income, report all of your own household income on Schedule H, and none of your spouse's income. Compute property taxes and/or rent as explained under \_\_\_\_\_ "Taxes/Rent" in Part 2.

Attachments – Attach a statement indicating that you and your spouse did not reside together at all in 2000, and that neither you nor your spouse notified each other of marital property income.

b) One or both spouses notified other spouse – If you and your spouse were married but you lived apart during the entire year, and either you or your spouse (or both) notified each other of marital property income, see Part 2 instructions.

# Part 2 Married but Separated PART of 2000 (including one spouse in a nursing home)

**Income –** If you and your spouse were separated for part of 2000, compute household income as follows:

a) For the time you were married and living with your spouse in 2000, include all of the income of both you and your spouse.

- b) For the time you were married but living apart in 2000, compute household income under Wisconsin's marital property law. Under marital property law, you must report all of your own nonmarital property income and none of your spouse's nonmarital property income. The amount of marital property income you must report depends on whether you or your spouse notified each other of the amount and nature (type) of marital property income each of you generated during that time, as follows:
  - If you did not notify your spouse, report all of your own marital property income. If you did notify your spouse, report one-half of your own marital property income.
  - If your spouse did not notify you, report none of your spouse's marital property income. If your spouse did notify you, report one-half of your spouse's marital property income.

**Exceptions:** The marital property law does not apply during any time your spouse was not domiciled in (was not a resident of) Wisconsin.

A marital property agreement or unilateral statement has no effect in computing your household income.

If you received a "community spouse income allowance" under the Spousal Impoverishment Program, that income is not includable in your household income.

**Taxes/Rent** – You may claim your combined property taxes and/or rent for the time you lived together in 2000, plus only your own property taxes and/or rent for the balance of 2000.

CAUTION: Your home is presumed to be marital property. If you contend its classification is something else (such as individual property), you must provide proof of that classification; see Attachment d) instructions.

If your home is marital property, you paid all of the 2000 property taxes, and you lived in that home while living apart from your spouse, one-half of the property taxes for that portion of the year must be treated as rent.

Example: You lived apart from your spouse for the last 3 months of 2000. Your home is marital property and you paid all of the 2000 property taxes (\$1,200). Include on line 13 the combined property taxes of you and your spouse for the 9 months you lived together (\$900). The property taxes you paid for the 3 months you lived apart (\$300) must be treated as though one-half was rent; include one-half (\$150) as property taxes on line 13 and the other one-half (\$150) as rent on line 14c.

Attachments – All of the following items must be attached:

- a) A statement indicating the dates you were married and living with your spouse in 2000, and the dates you were married but living apart from your spouse in 2000.
- b) A statement indicating whether you notified your spouse, and whether your spouse notified you, of the amount and nature (type) of your respective marital property income.
- c) A schedule listing and identifying income as follows:
  - For the time you were married and living together during 2000, all of the income of both you and your spouse.
  - 2. For the time you were married but living apart during 2000
    - All of your own income (if you did not notify your spouse of your marital property income).
    - Your own nonmarital property income and onehalf of your own marital property income (if you notified your spouse of your marital property income).
    - One-half of your spouse's marital property income (if your spouse notified you of his or her marital property income).
- d) Information to prove the property is not marital property (if you claim all the property taxes), such as:
  - 1. A copy of the deed or other ownership verification.
  - 2. A statement of how it was acquired (purchase, gift, etc.), and the date.
  - 3. A listing of the source of funds used to pay for improvements and mortgage/loan payments since January 1, 1986.

# Part 3 Marriage Took Place in 2000

**Income –** Include your own income for all of 2000, plus your spouse's income from the date of the marriage to December 31, 2000.

**Taxes/Rent –** You may claim your own property taxes and/or rent for the period of 2000 prior to your marriage, plus your combined property taxes and/or rent from the date of your marriage to December 31, 2000.

Attachments – All of the following items must be attached:

a) A schedule showing the computation of your household income.

- b) A statement indicating the dates you resided together during 2000.
- c) A schedule showing what share of living expenses (rent, food, utilities, supplies, and other household expenses) you each paid prior to your marriage (if you paid rent and resided together during that time).

#### Part 4 Divorce Took Place in 2000

Income - Compute household income as follows:

- a) For the time you were married and living with your spouse in 2000, include all of the income of both you and your spouse.
- b) For the time you were married but living apart in 2000, compute household income under Wisconsin's marital property law, as explained in paragraph b) of the "Income" instructions in Part 2.
- c) For the time you were not married in 2000 (after your divorce), report only your own income.

**Taxes/Rent** – You may claim your combined property taxes and/or rent for the time you lived together in 2000, plus only your own property taxes and/or rent for the balance of 2000. See the "CAUTION" in the "Taxes/Rent" instructions in Part 2.

Attachments – All of the following items must be attached:

- a) All the items listed in the "Attachments" section in Part 2.
- b) A schedule of your own income for the time you were not married in 2000 (after your divorce).
- c) A complete copy of the divorce judgment, including the final stipulation or marital settlement agreement (if you claim all the property taxes for the time after the divorce).

# Part 5 Spouse Died in 2000

**Income** – Include your own income for all of 2000, plus your spouse's income up to the date of death.

**Taxes/Rent** – You may claim your combined property taxes and/or rent up to the date of death, plus your own property taxes and/or rent for the balance of 2000.

**Attachments** – Attach a statement indicating the date of your spouse's death.

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8,690 8,805 66 14,325 14,440 561 8,805 8,920 76 14,455 571 20,190 20,305 1,076 8,920 9,035 86 14,670 581 20,190 20,305 1,076 8,920 9,035 86 14,670 581 20,190 20,305 1,076 9,035 9,150 96 14,785 14,900 601 20,420 20,535 1,097 9,150 9,225 106 14,785 14,900 601 20,420 20,535 1,097 9,265 9,380 116 14,900 15,015 611 20,535 20,650 1,117 9,380 9,495 126 15,015 15,130 622 20,765 20,880 1,127 9,495 9,810 136 15,130 15,245 632 20,880 20,995 1,137 9,810 9,725 147 15,245 15,360 642 20,995 21,110 1,147 9,725 9,840 157 15,475 15,590 662 21,225 21,340 1,147 10,185 10,070 10,185 187 15,705 15,820 662 21,455 21,170 1,167 10,185 10,300 197 15,820 15,935 692 21,455 21,570 1,187 10,300 10,415 207 16,050 16,165 712 10,300 10,415 207 16,050 16,165 712 10,300 10,415 207 16,050 16,165 712 10,300 10,415 207 16,050 16,165 712 10,300 10,415 207 16,050 16,165 712 10,300 10,415 207 16,050 16,165 712 10,300 10,875 248 16,510 16,625 753 22,145 22,200 1,228 10,845 10,760 237 16,985 16,510 743 22,203 22,145 1,238 10,500 10,645 227 16,280 16,395 733 21,915 22,000 1,208 11,200 11,105 268 16,740 763 22,145 22,200 1,228 10,875 10,990 258 16,625 16,740 763 22,145 22,200 1,228 10,875 10,990 258 16,625 16,740 763 22,145 22,200 1,228 11,335 11,450 298 17,765 17,085 793 22,260 22,375 1,258 11,200 11,335 288 16,670 17,085 793 22,260 22,375 1,268 11,200 11,335 288 16,670 17,085 793 22,260 22,375 1,268 11,106 11,220 278 18,855 16,970 783 22,395 22,490 1,268 11,106 11,205 349 17,765 17,890 864 23,295 23,410 1,410 12,255 12,370 379 17,890 18,005 874 23,280 24,100 1,410 12,600 12,715 409 18,350 18,050 935 24,410 1,410 12,600 13,775 450 18,810 18,925 955 24,410 1,410 13,175 13,200 460 18,925 19,040 965 14,460 19,155 975 13,350 14,460 19,155 19,270 985 14,400 19,155 975 13,350 14,460 19,155 19,270 985 14,460 19,155 995 14,460 19,155 995 14,460 19,155 995 14,460 19,155 995 14,460 19,155 995 14,460 19,155 995 14,460 19,155 995 14,460 19,155 995 14,460 19,155 995 14,460 19,155 995 14,460 19,155 995 14,460 19,155 995 14,460 19,155 995 14,460 19,155 995 14,460 19,15	8,460	8,575	45	14,210	14,325	551	19,845	19,960	1,046
8,890 8,895 66 14,440 14,555 571 20,075 20,190 1,066 8,805 8,920 9,035 86 14,670 14,785 591 20,305 20,420 1,086 9,035 9,150 96 14,785 14,900 601 20,420 20,535 1,097 20,535 20,650 1,107 14,785 9,150 9,265 9,380 116 14,900 15,015 611 20,650 20,765 20,880 1,117 9,380 9,495 126 15,015 15,130 622 20,765 20,880 1,127 9,495 9,610 136 15,130 15,245 632 20,880 20,995 1,117 15,360 15,475 652 20,765 20,880 1,127 9,495 9,610 136 15,130 15,245 632 20,880 20,995 1,137 15,360 15,475 652 21,110 21,225 1,157 15,360 642 20,995 21,110 1,137 15,360 15,475 652 21,110 21,225 1,157 10,070 10,185 187 15,705 15,820 682 21,455 21,570 1,187 10,300 197 15,820 15,935 692 21,455 21,570 1,187 10,300 197 15,820 15,935 16,050 702 21,885 1,189 10,300 10,445 227 16,280 18,395 692 21,570 21,685 1,189 10,530 10,645 227 16,280 18,395 733 21,915 22,230 1,228 10,645 10,760 10,875 248 16,510 16,625 753 22,145 22,260 1,248 10,530 10,645 227 16,280 18,395 733 21,915 22,030 1,228 10,645 10,760 237 16,395 16,510 743 22,200 21,915 1218 10,530 11,050 288 16,540 16,855 173 22,375 22,490 12,285 11,280 11,200 11,050 288 16,540 16,855 773 22,375 22,490 12,285 11,280 11,335 288 16,540 16,855 16,970 783 22,405 22,260 1,248 11,355 11,850 318 17,200 399 17,7430 17,545 384 22,260 22,375 12,285 12,370 11,450 298 17,785 17,200 303 22,2720 22,855 12,99 11,450 11,565 369 17,775 384 23,555 23,800 1,319 12,260 12,260 12,275 12,300 399 18,120 18,255 955 24,100 24,215 1,450 13,390 12,465 12,370 379 17,890 18,005 18,120 884 23,555 23,800 1,319 12,465 12,600 399 18,120 18,255 955 24,450 24,455 14,400 13,300 13,175 450 18,810 18,925 955 14,455 24,500 0rmore 1,450 13,300 13,175 450 18,810 18,925 955 14,460 14,480 13,300 13,175 450 18,810 18,925 955 24,455 24,500 0rmore 1,450 13,300 13,175 450 18,810 18,925 955 24,450 24,455 24,500 1,448 24,500 13,315 13,350 480 19,155 19,270 985 13,350 13,350 400 19,155 19,270 985 13,350 400 19,155 19,270 985 13,350 400 13,175 450 19,170 985 14,450 19,170 985 14,450 14,450 14,450 13,360 13,175 450 18,810 18,925 955 24,450 24,450 14,480 13,350 1							19,960	20,075	1,056
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8,920 9,035 86 14,670 14,785 591 20,305 20,420 1,086 9,035 9,150 96 14,785 14,900 601 20,420 20,535 1,097 14,900 20,535 20,650 1,107 20,535 20,650 1,107 9,265 9,380 116 14,900 15,015 611 20,680 20,765 1,117 9,380 9,495 9,610 136 15,130 15,245 632 20,880 20,995 1,137 9,610 9,725 147 15,245 15,360 642 20,995 21,110 1,147 15,245 15,360 642 20,995 21,110 1,147 9,725 9,840 157 9,840 9,955 167 15,475 15,590 662 21,130 21,225 1,157 10,070 10,185 187 15,705 15,820 682 21,455 21,450 1,167 10,300 197 15,820 15,935 692 21,455 21,685 1,198 10,300 10,415 207 16,050 16,165 702 21,865 21,180 1,208 10,875 10,990 258 16,605 16,625 733 22,145 22,030 1,208 11,105 11,220 278 16,850 16,625 733 22,145 22,030 1,228 10,645 10,760 237 16,395 16,510 743 22,030 22,145 1,238 11,355 11,450 298 17,085 17,200 803 12,465 11,685 17,200 11,135 11,220 278 16,855 17,200 11,355 288 16,970 17,085 733 22,400 22,605 1,278 11,565 11,680 11,990 11,105 288 16,740 18,855 773 22,375 22,490 1,268 11,565 11,680 11,990 11,105 288 16,740 18,855 773 22,375 22,490 1,268 11,565 11,680 318 17,200 17,315 814 22,950 23,065 13,199 11,565 11,680 318 17,200 17,315 814 22,950 23,065 13,199 11,910 12,025 349 17,545 17,680 18,120 834 23,850 23,850 14,309 12,485 12,680 17,775 17,890 864 23,255 23,640 1,369 12,485 12,680 12,715 12,830 449 18,255 18,810 945 14,400 13,500 13,405 470 19,040 18,695 18,180 945 14,400 13,500 13,405 470 19,040 19,155 19,270 985 13,500 13,635 490 19,270 19,385 995		8,805		14,440					
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9.265 9.380 116 14,900 15,015 611 20,650 20,765 1,117 9.380 9.495 9.610 136 15,130 15,245 632 20,880 20,995 1,137 9.610 9.725 147 15,245 15,360 642 20,995 21,110 1,147 15,245 15,360 15,475 652 21,10 21,225 1,157 9.725 9.840 157 9.840 9.955 167 15,475 15,590 662 21,225 21,340 1,167 9.955 10,070 177 15,590 15,705 672 21,340 21,455 1,177 10,070 10,185 187 15,705 15,820 682 21,457 21,570 1,187 10,185 10,300 197 15,820 15,935 692 21,570 21,685 1,198 10,300 10,415 207 16,165 16,25 762 10,415 10,530 217 16,165 16,280 722 10,645 10,760 237 16,395 16,510 16,625 783 22,145 22,260 1,248 10,645 10,760 237 16,395 16,510 16,625 783 22,145 22,260 1,248 10,990 11,105 268 16,510 16,625 783 22,145 22,260 1,248 11,20 11,335 12,20 278 16,855 17,200 803 22,720 22,375 1,258 11,990 11,105 268 16,740 16,855 773 22,375 22,490 1,268 11,105 11,220 278 16,855 17,200 803 22,720 22,355 1,258 11,355 11,450 298 17,305 17,200 803 22,720 22,355 1,298 11,355 11,450 298 17,545 17,200 803 22,720 22,355 1,359 11,450 11,565 308 17,200 17,775 854 23,410 23,525 1,359 11,910 12,025 349 17,545 17,800 864 23,525 23,640 1,369 12,250 12,140 359 12,260 399 18,120 884 23,525 23,640 1,369 12,250 12,140 359 12,260 399 18,180 18,205 894 22,430 24,445 1,440 13,060 13,175 450 18,850 18,850 955	0.150	0.265	106	14	,900		20,535	20,650	1,107
9,380 9,495 126 15,015 15,130 622 20,765 20,880 1,127 9,495 9,610 9,725 147 15,245 15,360 642 20,995 21,110 1,147 9,725 9,840 157 15,360 15,475 652 21,110 21,225 1,157 9,725 9,840 157 15,360 15,475 652 21,110 21,225 1,157 9,940 9,955 167 15,475 15,590 662 21,225 21,340 1,167 9,955 10,070 177 15,590 15,705 672 21,340 21,455 1,177 10,070 10,185 187 15,705 15,820 662 21,455 21,570 1,187 10,185 10,300 197 15,820 15,935 692 21,455 21,570 1,187 10,185 10,300 197 16,820 15,935 692 21,685 21,800 1,208  10,300 10,415 207 16,050 16,165 702 21,800 1,208 10,300 10,415 207 16,165 16,280 723 21,800 21,915 1,218 10,635 10,664 227 16,280 16,395 733 21,915 22,030 1,228 10,645 10,760 237 16,395 16,510 16,625 753 22,145 22,260 1,248 10,676 10,875 248 16,510 16,625 753 22,145 22,260 1,248 10,875 10,990 258 16,625 16,740 763 10,990 11,105 268 16,740 16,855 173 22,275 22,490 1,268 11,105 11,220 278 16,855 16,970 783 22,460 22,275 1,258 11,201 11,335 288 16,970 17,085 793 22,605 22,720 1,289 11,335 11,450 298 17,085 793 22,605 22,720 1,289 11,351 11,450 11,565 308 17,200 803 22,720 22,835 1,299 11,450 11,565 11,680 318 17,200 17,085 793 22,605 22,720 1,289 11,450 11,565 308 17,200 803 22,720 22,835 1,299 11,450 11,565 308 17,200 803 22,720 22,835 1,399 11,450 12,025 349 17,680 17,775 854 23,40 23,955 1,399 12,245 12,400 399 18,120 18,235 894 23,870 23,985 1,309 12,248 12,255 12,370 379 17,890 864 23,525 23,840 1,349 12,2600 12,715 409 18,360 18,120 884 23,755 24,100 24,151 1,390 12,248 12,600 399 18,120 18,235 894 23,870 23,985 1,400 12,800 12,715 409 18,360 18,805 874 23,300 24,445 1,440 13,060 13,175 450 18,810 18,925 955 24,100 24,215 1,420 13,305 13,520 480 19,155 19,270 985				14 900	15 015	611	20.650	20.765	1 117
9,495 9,610 136 15,130 15,245 632 20,880 20,995 1,137 15,245 15,360 642 20,995 1,137 1,147 15,360 15,475 652 21,110 21,225 1,157 1,147 15,360 15,475 652 21,110 21,225 1,157 1,147 1,1070 10,185 187 15,705 15,820 662 21,236 21,455 1,177 10,070 10,185 187 15,705 15,820 662 21,457 21,500 1,187 10,185 10,300 197 15,820 15,935 692 21,570 21,685 1,198 10,300 10,415 207 16,050 16,165 712 10,415 10,530 217 16,165 16,280 723 10,645 10,760 237 16,285 16,510 743 22,030 22,145 1,288 10,645 10,760 237 16,385 16,510 743 22,030 22,145 1,288 10,645 10,760 10,875 248 16,510 16,625 783 22,145 22,260 1,248 11,05 11,220 278 16,855 16,970 733 21,300 22,145 1,288 11,290 11,105 12,220 278 16,855 16,970 77,085 773 22,375 22,490 1,268 11,105 11,220 278 16,855 16,970 72,085 773 22,375 22,490 1,268 11,105 11,220 278 16,855 16,970 72,085 773 22,375 22,490 1,268 11,355 11,680 318 17,200 803 22,720 22,835 1,299 11,195 11,910 339 17,430 17,545 834 23,180 23,295 1,339 17,430 17,545 834 23,180 23,295 1,339 17,660 17,775 854 23,310 23,525 1,359 12,260 12,248 12,260 399 17,545 17,890 18,055 18,200 399 17,860 17,775 854 23,310 23,525 1,359 12,260 12,248 13,365 12,260 399 17,880 18,005 18,120 884 23,525 23,640 1,369 12,2600 12,715 12,830 419 18,005 18,120 884 23,525 23,640 1,369 12,2600 12,715 12,830 419 18,005 18,120 884 23,525 23,670 1,390 12,2600 12,715 12,830 419 18,005 18,120 884 23,525 23,670 1,390 12,2600 12,715 12,830 419 18,005 18,120 884 23,525 23,670 1,390 12,2600 12,715 12,830 419 18,465 18,580 925 12,450 14,445 14,400 13,175 450 18,800 18,925 955 14,000 14,450 14,450 13,000 13,175 450 18,800 19,155 19,270 985 13,305 14,500 19,155 19,270 985 13,305 4400 19,155 975 13,305 4400 19,155 995 14,570 985 13,500 13,635 400 19,155 19,270 985 13,500 13,635 400 19,155 19,270 985 13,500 13,635 400 19,155 19,270 985 13,500 13,635 400 19,155 19,270 985 13,500 13,635 400 19,155 19,270 985 13,500 13,635 400 19,155 19,270 985 13,500 13,635 400 19,155 19,270 985 13,500 13,635 400 19,155 19,270 985 13,500 14,000 14,000 14,000 14,000 14,000 14,000 14,000 1									
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9,725 9,840 157 9,840 9,955 167 1,070 10,185 187 10,070 10,185 187 10,185 10,300 197 15,820 15,935 692 11,570 21,685 1,187 10,300 10,415 207 10,415 10,530 217 10,415 10,530 217 10,645 10,760 237 10,760 10,875 248 16,510 16,625 753 10,645 10,760 237 10,760 10,875 248 16,510 16,625 753 11,105 268 11,105 268 16,740 763 11,105 11,200 278 11,105 268 16,740 16,855 16,970 783 11,105 11,200 278 11,105 11,200 17,315 814 22,950 23,065 1,319 11,910 12,025 349 17,545 17,660 844 23,205 23,100 1,329 11,910 12,025 349 17,545 17,660 844 23,205 23,410 1,349 12,100 12,115 409 18,235 18,350 905 12,115 12,830 119 18,465 18,100 945 12,265 12,370 379 12,845 13,000 440 18,695 18,810 945 12,410 12,425 14,300 1,440 13,060 13,175 450 18,801 18,925 955 12,4405 24,445 1,440 13,060 13,175 450 18,801 19,9270 985 13,520 13,635 490 19,270 19,385 995	9,010	9,725	147						
9,840 9,955 16,77 15,590 15,705 672 21,340 21,455 1,177 10,070 10,185 187 15,705 15,820 682 21,455 21,570 1,187 10,185 10,300 197 15,820 15,935 692 21,570 21,835 1,188 10,300 10,415 207 16,050 16,165 16,280 723 10,415 10,530 217 16,165 16,280 723 10,415 10,530 217 16,165 16,280 733 21,915 22,030 1,228 10,645 10,760 237 16,395 16,510 743 22,030 22,145 1,238 10,760 10,875 248 16,510 16,625 753 22,145 22,280 1,248 10,976 11,105 11,220 278 16,855 16,970 773 22,375 22,490 22,375 1,288 11,105 11,220 278 16,855 16,970 77,38 22,490 22,605 1,278 11,335 288 16,970 17,085 773 22,835 22,720 22,835 11,399 11,450 11,565 11,680 318 17,200 11,450 11,565 11,680 318 17,200 11,450 11,795 11,910 339 17,430 17,545 34 23,180 23,295 13,399 12,445 12,255 369 17,775 17,890 864 23,255 23,870 13,399 12,485 12,600 13,175 450 18,850 18,950 915 18,235 490 19,270 19,385 995	9 725	9 840	157	13,300	10,470	032	21,110	21,220	1,137
9,955   10,070   177   15,590   15,705   672   21,340   21,455   1,177   10,070   10,185   187   15,705   15,820   682   21,570   21,685   1,187   10,300   10,300   197   15,820   15,935   692   21,570   21,685   1,188   10,300   10,415   207   16,050   16,165   712   21,800   1,208   10,500   10,645   227   16,280   16,395   733   21,915   22,030   1,228   10,645   10,760   237   16,395   16,510   743   22,030   22,145   1,238   10,760   10,875   248   16,6510   16,625   753   22,145   22,260   1,248   22,260   22,375   1,258   10,875   10,990   258   16,625   16,740   763   10,990   11,105   268   16,740   16,825   773   22,375   22,490   1,268   11,051   11,220   278   16,855   16,970   77,085   793   22,605   22,720   1,228   11,335   11,450   298   17,085   17,200   803   22,720   22,835   1,299   11,450   11,565   308   17,200   803   22,720   22,835   1,299   11,950   11,910   339   17,430   17,430   824   23,180   23,295   1,339   11,910   12,025   349   17,545   17,660   444   23,255   23,640   1,369   12,255   12,370   379   17,680   17,775   854   23,410   23,525   1,359   12,485   12,600   399   18,120   18,235   894   23,875   24,435   24,430   1,440   12,600   12,715   12,830   419   18,465   18,580   925   24,445   24,450   1,440   13,065   13,520   480   19,155   19,270   985   13,520   13,605   490   19,155   975   13,550   13,605   490   19,155   975   13,550   13,605   490   19,155   975   13,550   13,605   490   19,155   995   10,305   10,305   10,305   10,305   13,605   440   19,155   19,270   985   13,550   13,605   440   19,155   19,270   985   13,550   13,605   440   19,155   19,270   985   13,550   13,605   440   19,155   19,270   985   13,550   13,605   440   19,155   19,270   985   13,550   13,605   440   19,155   19,270   985   13,550   13,605   440   19,155   19,270   985   13,550   13,605   440   19,155   19,270   985   13,550   13,605   440   19,155   19,270   985   13,550   13,605   4400   19,155   19,270   985   13,550   13,605   4400   19,155   19,270   985   13,550   13,605				15.475	15.590	662	21,225	21.340	1.167
10,070									
10,185   10,300   197   15,820   15,935   692   21,570   21,885   21,800   1,208   10,300   10,415   207   16,165   16,280   723   21,800   21,915   1,218   10,530   10,645   227   16,280   16,395   733   21,915   22,030   1,228   10,760   10,875   248   16,510   16,625   753   22,145   22,200   1,248   10,875   10,990   258   16,625   16,740   763   10,990   11,105   288   16,740   16,855   773   22,375   22,490   1,288   11,105   11,220   278   16,885   16,970   77,085   793   22,605   22,720   1,289   11,335   11,450   298   17,085   17,200   803   22,720   22,835   22,950   1,309   11,450   11,955   328   17,315   17,430   824   23,065   23,180   1,329   11,910   12,025   349   17,645   17,660   17,775   854   23,410   23,525   1,359   12,485   12,600   399   18,120   18,235   894   23,875   24,495   24,430   1,410   12,600   12,715   409   18,850   18,955   19,040   965   13,190   13,175   13,290   460   18,955   19,040   965   13,390   13,405   470   19,040   19,155   19,270   985   13,309   13,405   470   19,040   19,155   9,270   985   13,309   13,405   470   19,040   19,155   9,270   985   13,309   13,405   470   19,040   19,155   9,270   985   13,350   10,655   490   19,270   19,385   995   15,385   10,208   20,270   10,488   24,500   1,448   24,500   14,480   13,605   43,605   490   19,270   19,385   995   10,385   995   14,450   14,480   14,450   14,480   14,450   14,480   14,405   13,605   43,605   430   19,155   19,270   985   13,350   13,655   490   19,270   19,385   995   15,385   14,500   14,480   14,450   14,480   14,405   14,505   14,605   14,605   14,605   14,480   14,405   14,405   14,505   14,605   14,605   14,605   14,405   14,405   14,505   14,605									
10,300									
10,300	<del></del>								
10,300 10,415 10,530 217 16,165 16,280 723 21,800 21,915 1,218 10,530 10,645 10,760 237 16,395 16,510 743 22,030 22,145 1,238 10,760 10,875 248 16,510 16,625 753 22,145 22,260 1,248 10,875 10,990 258 16,625 16,740 763 22,260 22,375 1,258 10,990 11,105 268 16,740 16,855 773 22,375 22,490 1,268 11,105 11,220 278 16,855 16,970 783 22,490 22,605 1,278 11,205 11,335 288 16,970 17,085 793 22,605 22,720 1,289 11,335 11,450 298 17,085 17,200 803 22,720 22,835 1,299 11,335 11,450 298 17,085 17,200 803 22,720 22,835 1,299 11,565 11,680 318 17,200 17,315 814 22,950 23,065 1,319 11,680 11,795 328 17,315 17,430 824 23,065 23,180 1,329 11,795 11,910 339 17,430 17,545 834 23,180 23,295 23,410 1,349 12,255 12,370 379 17,890 18,005 874 23,640 23,755 1,359 12,370 12,485 389 18,005 18,120 884 23,755 23,870 1,390 12,485 12,600 399 18,120 18,235 894 23,870 23,985 1,400 12,600 12,715 12,830 419 18,265 18,810 18,925 955 24,445 24,500 1,448 24,500 13,405 13,520 13,405 470 19,040 19,155 975 13,320 13,405 470 19,040 19,155 975 13,320 13,405 470 19,040 19,155 975 13,320 13,520 13,525 480 19,155 19,270 985 13,520 13,555 490 19,270 19,385 995	10,	300			•				
10,530	10,300	10,415	207	16,050			21	,000	
10,645 10,760 237 16,395 16,510 743 22,030 22,145 1,238 10,760 10,875 248 16,510 16,625 753 22,145 22,260 1,248 22,260 22,375 1,258 10,875 10,990 258 16,625 16,740 763 10,990 11,105 268 16,740 16,855 16,970 733 22,490 22,605 1,278 11,220 11,335 288 16,970 17,085 793 22,605 22,720 1,289 11,335 11,450 298 17,085 17,200 803 22,720 22,835 12,99 11,450 11,565 11,680 318 17,200 11,565 11,680 318 17,200 11,565 11,680 318 17,200 11,795 11,910 339 17,430 17,545 834 23,180 23,295 13,399 11,910 12,025 349 17,545 17,660 17,775 854 23,410 23,525 1,359 12,245 12,255 12,370 379 17,890 18,005 874 23,640 23,755 1,379 12,370 12,485 32,600 399 18,120 18,235 18,350 905 12,2600 12,715 12,830 419 18,465 18,580 925 12,410 24,215 1,420 12,2830 12,945 430 18,805 18,120 884 23,785 23,870 1,398 12,245 13,060 13,175 450 18,810 18,925 955 24,140 24,215 1,420 12,830 12,945 430 18,805 18,805 905 13,290 13,405 14,480 13,060 13,175 450 18,810 18,925 955 24,445 24,500 1,448 24,500 1,448 13,060 13,175 450 18,810 18,925 955 24,445 24,500 1,448 13,060 13,175 450 18,810 18,925 955 24,445 24,500 1,448 13,060 13,175 450 18,810 18,925 955 13,500 13,635 490 19,270 19,385 995	10,415	10,530	217	16,165	16,280	723	21,800	21,915	1,218
10,760	10,530	10,645	227						
10,875	10,645	10,760	237						
10,875   10,990   258   16,740   763   16,740   763   10,990   11,105   268   16,740   16,855   773   22,375   22,490   1,268   11,105   11,220   278   16,855   16,970   783   22,490   22,605   1,278   11,220   11,335   288   16,970   17,085   793   22,605   22,720   1,289   11,335   11,450   298   17,085   17,200   803   22,720   22,835   1,299   11,450   11,565   308   17,200   17,315   814   22,835   22,950   1,309   11,680   11,795   328   17,315   17,430   824   23,065   23,180   23,295   1,339   11,910   12,025   349   17,545   17,660   844   23,295   23,410   1,329   17,660   17,775   854   23,410   23,525   1,359   12,025   12,140   359   17,450   17,775   854   23,410   23,525   1,359   12,255   12,370   379   17,890   18,005   874   23,640   23,755   23,870   1,399   12,485   12,600   399   18,120   18,235   894   23,870   23,985   1,400   21,2600   12,715   12,830   419   18,465   18,580   915   24,100   24,215   1,420   12,945   13,060   13,175   450   18,810   18,925   955   34,000   1,440   13,060   13,175   450   18,925   19,040   965   13,290   13,405   13,520   480   19,155   19,270   985   13,550   13,635   490   19,270   19,385   995   10,200   10,200   10,200   10,200   10,200   10,200   10,200   10,200   10,200   10,200   10,200   10,200   10,200   10,200   10,200   10,450	10,760	10,875	248	16,510	16,625	753		22,260	
10,990							22,260	22,375	1,258
11,105									
11,220									
11,335									
11,450									
11,450	11,335	11,450	298	17,085	17,200	803			
11,565       11,680       318       17,200       17,315       814       22,950       23,065       1,319         11,680       11,795       328       17,315       17,430       824       23,065       23,180       1,329         11,795       11,910       339       17,430       17,545       834       23,180       23,295       1,339         11,910       12,025       349       17,545       17,660       844       23,295       23,410       1,349         17,660       17,775       854       23,410       23,525       1,359         12,025       12,140       359       17,775       17,890       864       23,525       23,640       1,369         12,255       12,370       379       17,890       18,005       874       23,640       23,755       1,379         12,370       12,485       389       18,005       18,120       884       23,755       23,870       1,390         12,485       12,600       399       18,120       18,235       894       23,870       23,985       1,400         12,600       12,715       409       18,350       18,465       915       24,100       24,215       1,420 <td>11 450</td> <td>11 565</td> <td>308</td> <td>17</td> <td>,200</td> <td></td> <td>22,835</td> <td>22,950</td> <td>1,309</td>	11 450	11 565	308	17	,200		22,835	22,950	1,309
11,680       11,795       328       17,315       17,430       824       23,065       23,180       1,329         11,795       11,910       339       17,430       17,545       834       23,180       23,295       1,339         11,910       12,025       349       17,545       17,660       844       23,295       23,410       13,49         12,025       12,140       359       17,660       17,775       854       23,410       23,525       1,359         12,140       12,255       369       17,775       17,890       864       23,525       23,640       1,369         12,370       12,485       389       18,005       18,120       884       23,755       23,765       1,379         12,370       12,485       389       18,120       18,235       894       23,870       23,985       1,400         12,485       12,600       399       18,1350       18,235       894       23,870       23,985       1,400         12,600       12,715       409       18,350       18,465       915       24,100       24,110       24,100         12,830       12,945       430       18,580       18,695       18,810				17.200	17.315	814	22.950	23.065	1.319
11,795       11,910       339       17,430       17,545       834       23,180       23,295       1,339         11,910       12,025       349       17,545       17,660       844       23,295       23,410       1,349         12,025       12,140       359       359       369       17,775       17,890       864       23,525       23,640       1,369         12,255       12,370       379       17,890       18,005       874       23,640       23,755       1,379         12,370       12,485       389       18,005       18,120       884       23,755       23,870       1,390         12,485       12,600       399       18,120       18,235       894       23,870       23,985       1,400         12,600       12,715       409       18,350       18,465       915       24,100       1,410         12,830       12,945       430       18,580       18,695       935       24,215       24,330       1,430         12,945       13,060       440       18,695       18,810       945       24,330       24,445       1,440         13,175       13,290       460       18,925       19,040       96									
11,910       12,025       349       17,545       17,660       844       23,295       23,410       1,349         12,025       12,140       359       12,140       12,255       369       17,775       17,890       864       23,525       23,640       1,369         12,255       12,370       379       17,890       18,005       874       23,640       23,755       1,379         12,370       12,485       389       18,005       18,120       884       23,755       23,870       1,390         12,485       12,600       399       18,120       18,235       894       23,870       23,985       1,400         12,600       12,715       409       18,350       18,465       915       24,100       1,410         12,830       12,945       430       18,580       18,695       935       24,215       24,330       1,430         12,945       13,060       440       18,695       18,810       945       24,330       24,445       24,500       1,448         13,175       13,290       460       18,810       19,040       965       24,445       24,500       or more       1,450         13,405       13,520									
12,025       12,140       359         12,140       12,255       369       17,775       17,890       864       23,525       23,640       1,369         12,255       12,370       379       17,890       18,005       874       23,640       23,755       1,379         12,370       12,485       389       18,005       18,120       884       23,755       23,870       1,390         12,485       12,600       399       18,120       18,235       894       23,870       23,985       14,00         12,600       12,715       409       18,350       18,465       915       23,985       24,100       1,410         12,830       12,945       430       18,580       18,580       925       24,100       24,215       1,420         12,945       13,060       440       18,695       18,810       945       24,330       24,445       1,440         13,175       13,290       460       18,925       19,040       965       24,445       24,500       1,448         24,500       13,405       13,635       490       19,155       19,270       985       995       24,500       0 r more       1,450									
12,025       12,140       359         12,140       12,255       369       17,775       17,890       864       23,525       23,640       1,369         12,255       12,370       379       17,890       18,005       874       23,640       23,755       1,379         12,370       12,485       389       18,005       18,120       884       23,755       23,870       1,390         12,485       12,600       399       18,120       18,235       894       23,870       23,985       1,400         12,600         12,600       12,715       409       18,350       18,465       915       24,100       24,210       1,410         12,600       12,715       409       18,465       18,580       925       24,100       24,215       1,420         12,830       12,945       13,060       440       18,695       18,810       925       24,215       24,330       1,430         12,945       13,060       440       18,695       18,810       945       24,330       24,445       1,440         13,175       13,290       460       18,925       19,040       965       955       24,445 <td>,5.10</td> <td>,0_0</td> <td>J .U</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	,5.10	,0_0	J .U						
12,140       12,255       369       17,775       17,890       864       23,525       23,640       1,369         12,255       12,370       379       17,890       18,005       874       23,640       23,755       1,379         12,370       12,485       389       18,005       18,120       884       23,755       23,870       1,390         12,485       12,600       399       18,120       18,235       894       23,870       23,985       1,400         12,600       12,715       409       18,235       18,350       905       23,985       24,100       1,410         24,100       1,410         24,100       24,215       1,420         12,830       12,945       430       18,580       18,695       935       24,215       24,330       1,430         12,945       13,060       440       18,695       18,810       945       24,330       24,445       1,440         13,175       13,290       460       18,925       19,040       965       24,500       or more       1,450         13,405       13,635       490       19,040       19,155       975       985       13,520<	12,025	12,140	359		,			-,	<i>,</i>
12,255       12,370       379       17,890       18,005       874       23,640       23,755       1,379         12,370       12,485       389       18,005       18,120       884       23,755       23,870       1,390         12,485       12,600       399       18,120       18,235       894       23,870       23,985       1,400         12,600       12,715       409       18,350       18,465       915       24,100       1,410         12,830       12,945       430       18,580       18,580       925       24,100       24,215       1,420         12,945       13,060       440       18,695       18,810       945       24,330       24,445       1,440         13,175       13,290       460       18,925       19,040       965       24,445       24,500       1,448         13,405       13,520       480       19,155       19,270       985       13,520       13,635       490       19,270       19,385       995       23,640       23,755       23,870       1,390       1,400       24,100       24,100       24,100       24,215       24,215       24,330       1,430       1,430       1,440				17,775	17,890	864	23,525	23,640	1,369
12,370       12,485       389       18,005       18,120       884       23,755       23,870       1,390         12,485       12,600       399       18,120       18,235       894       23,870       23,985       1,400         12,600       12,715       409       18,350       18,465       915       24,100       1,410         12,830       12,945       430       18,465       18,580       925       24,100       24,215       1,420         12,945       13,060       440       18,695       18,810       945       24,330       24,445       1,440         13,060       13,175       450       18,810       18,925       955       24,445       24,500       1,448         24,500       or more       1,450									
12,485       12,600       399       18,120       18,235       894       23,870       23,985       1,400         12,600       12,715       409       18,350       18,465       915       24,100       24,100         12,715       12,830       419       18,465       18,580       925       24,100       24,215       1,420         12,830       12,945       430       18,580       18,695       935       24,215       24,330       1,430         12,945       13,060       440       18,695       18,810       945       24,330       24,445       1,440         13,060       13,175       450       18,810       18,925       955       24,445       24,500       1,448         13,175       13,290       460       18,925       19,040       965       24,500       or more       1,450         13,405       13,520       480       19,155       19,270       985       955       24,500       0r more       1,450         13,520       13,635       490       19,270       19,385       995       995       365       365       365       365       365       365       365       365       365       365									
12,600       18,235       18,350       905       23,985       24,100       1,410         12,600       12,715       409       18,350       18,465       915         12,715       12,830       419       18,465       915         12,830       419       18,465       18,580       925       24,100       24,215       1,420         12,830       12,945       430       18,695       18,810       945       24,215       24,330       1,430         13,060       13,175       450       18,810       18,925       955       24,445       24,500       1,448         13,175       13,290       460       18,925       19,040       965       975       450       0       1,450         13,405       13,520       480       19,155       19,270       985       985       13,405       13,635       490       19,270       19,385       995       995				18,120	18,235	894	23,870	23,985	1,400
12,600       12,715       409       18,350       18,465       915       24,100         12,715       12,830       419       18,465       18,580       925       24,100       24,215       1,420         12,830       12,945       430       18,580       18,695       935       24,215       24,330       1,430         12,945       13,060       440       18,695       18,810       945       24,330       24,445       1,440         13,060       13,175       450       18,810       18,925       955       24,445       24,500       1,448         13,175       13,290       460       18,925       19,040       965       24,500       or more       1,450         13,405       13,520       480       19,155       19,270       985       955       24,445       24,500       1,450         13,520       13,635       490       19,270       19,385       995       995       1,450	12.			18,235	18,350	905	23,985	24,100	1,410
12,715       12,830       419       18,465       18,580       925       24,100       24,215       1,420         12,830       12,945       430       18,580       18,695       935       24,215       24,330       1,430         12,945       13,060       440       18,695       18,810       945       24,330       24,445       1,440         13,060       13,175       450       18,810       18,925       955       24,445       24,500       1,448         24,500       or more       1,450         13,175       13,290       460       18,925       19,040       965         13,290       13,405       470       19,040       19,155       975         13,405       13,520       480       19,155       19,270       985         13,520       13,635       490       19,270       19,385       995			409	18 350	18 465	915	24,	24,100	
12,830     12,945     430     18,580     18,695     935     24,215     24,330     1,430       12,945     13,060     440     18,695     18,810     945     24,330     24,445     1,440       13,060     13,175     450     18,810     18,925     955     24,445     24,500     1,448       13,175     13,290     460     18,925     19,040     965       13,290     13,405     470     19,040     19,155     975       13,405     13,520     480     19,155     19,270     985       13,520     13,635     490     19,270     19,385     995							24 100	24 215	1.420
12,945     13,060     440     18,695     18,810     945     24,330     24,445     1,440       13,060     13,175     450     18,810     18,925     955     24,445     24,500     1,448       13,175     13,290     460     18,925     19,040     965       13,290     13,405     470     19,040     19,155     975       13,405     13,520     480     19,155     19,270     985       13,520     13,635     490     19,270     19,385     995									
13,060 13,175 450 18,810 18,925 955 24,445 24,500 1,448 24,500 or more 1,450 13,175 13,290 460 18,925 19,040 965 13,290 13,405 470 19,040 19,155 975 13,405 13,520 480 19,155 19,270 985 13,520 13,635 490 19,270 19,385 995									
13,175 13,290 460 18,925 19,040 965 13,290 13,405 470 19,040 19,155 975 13,405 13,520 480 19,155 19,270 985 13,520 13,635 490 19,270 19,385 995									
13,175     13,290     460     18,925     19,040     965       13,290     13,405     470     19,040     19,155     975       13,405     13,520     480     19,155     19,270     985       13,520     13,635     490     19,270     19,385     995	. 5,555	. 3, . 7 0			. 5,020				
13,290       13,405       470       19,040       19,155       975         13,405       13,520       480       19,155       19,270       985         13,520       13,635       490       19,270       19,385       995	13,175	13,290	460	18,925	19,040	965			,
13,405       13,520       480       19,155       19,270       985         13,520       13,635       490       19,270       19,385       995									
13,520 13,635 <b>490</b> 19,270 19,385 <b>995</b>									
13,635 13,750 <b>500</b>   19,385 19,500 <b>1,006</b>									
· · · · · · · · · · · · · · · · · · ·	13,635	13,750	500	19,385	19,500	1,006			

If line 1	l8 is		If line 18 is			If line 18 is		
At	But less	Your Credit	At	But less	Your Credit	At	But less	Your Credit
least	than	is	least	than	is	least	than	is
_	.01	0	50	00		1,		
.01	10	10	500	510	404	1,000	1,010	804
10	20	12	510	520	412	1,010	1,020	812
20	30	20	520	530	420	1,020	1,030	820
30 40	40 50	28 36	530 540	540 550	428	1,030 1,040	1,040 1,050	828 836
40	30	30	540	550	436	1,040	1,050	030
50	60	44	550	560	444	1,050	1,060	844
60 70	70 80	52 60	560	570	452	1,060	1,070	852
80	90	68	570 580	580	460	1,070 1,080	1,080 1,090	860 868
90	100	76	580 590	590 600	468 476	1,080	1,090	876
400	440	0.4						
100 110	110 120	84 92	600 610	610 620	484 492	1,100 1,110	1,110 1,120	884 892
120	130	100	620	630	500	1,110	1,120	900
130	140	108	630	640	508	1,130	1,140	908
140	150	116	640	650	516	1,140	1,150	916
150	160	124	650	660	524	1,150	1,160	924
160	170	132	660	670	532	1,160	1,170	932
170	180	140	670	680	540	1,170	1,180	940
180	190	148	680	690	548	1,180	1,190	948
190	200	156	690	700	556	1,190	1,200	956
200	210	164	700	710	564	1,200	1,210	964
210	220	172	710	720	572	1,210	1,220	972
220	230	180	720	730	580	1,220	1,230	980
230 240	240 250	188 196	730 740	740 750	588 596	1,230 1,240	1,240 1,250	988 996
	50			50			250	
						<u>·</u>		
250 260	260 270	204 212	750 760	760	604	1,250	1,260	1,004
270	280	220	760 770	770 780	612 620	1,260 1,270	1,270 1,280	1,012 1,020
280	290	228	770 780	790	628	1,280	1,200	1,028
290	300	236	790	800	636	1,290	1,300	1,036
300	310	244	800	810	644	1,300	1,310	1,044
310	320	252	810	820	652	1,310	1,320	1,052
320	330	260	820	830	660	1,320	1,330	1,060
330	340	268	830	840	668	1,330	1,340	1,068
340	350	276	840	850	676	1,340	1,350	1,076
350	360	284	850	860	684	1,350	1,360	1,084
360	370	292	860	870	692	1,360	1,370	1,092
370	380 390	300 308	870	880	700	1,370	1,380	1,100
380 390	390 400	308 316	880 890	890 900	708 716	1,380 1,390	1,390 1,400	1,108 1,116
400 410	410 420	324 332	900 910	910 920	724 732	1,400 1,410	1,410 1,420	1,124 1,132
420	430	340	920	930	740	1,420	1,420	1,132
430	440	348	930	940	748	1,430	1,440	1,148
440	450	356	940	950	756	1,440	1,450	1,156
450	460	364	950	960	764	1,450	or more	1,160
460	470	372	960	970	772	,		•
470	480	380	970	980	780			
480 490	490 500	388 396	980	990	788			
	1111	KMK	990	1,000	796			