FC

Wisconsin farmland preservation credit

Schedule FC instructions 2016

Caution

Before you complete your 2016 Schedule FC, you may be required to notify the county land conservation committee. See line 19 instruction on page 10.

Reminders

- You may need to file Schedule FC-A instead of or in addition to Schedule FC. See "Which Schedule to File" on page 2.
- Individuals, corporations, estates, and trusts can file their income or franchise tax return and Schedule FC electronically. Additional information is available on the department's website, revenue.wi.gov, under "Online Services."
- **Note:** Wisconsin e-file is no longer available for Schedule FC. However, you will still be able to electronically file Schedule FC using modernized e-file.
- Read the instructions carefully to avoid errors and help prevent delays in processing your credit.
- Fill in your property taxes on lines 11a and 11b of Schedule FC, even if you use the multiple municipality proration method of computing your credit.
- Fill in the actual number of acres on which your claim is based on Schedule FC, question 4.
- Be sure to use the correct percentage level of credit (see line 15 instruction on page 9).

Checklist: STOP

Before mailing your claim, check off the following items –

- ☐ Questions 1 to 7 on Schedule FC all answered
- ☐ ALL household income reported
- ☐ Only your household's ownership percentage of property taxes claimed
- ☐ ALL calculations checked
- ☐ Schedule FC SIGNED
- ☐ ALL required enclosures included (see page 10)
- ☐ Documents assembled (DO NOT STAPLE, use paper clips) in the proper order, as follows:
  - Wisconsin income or franchise tax form (Form 1, 1NPR, 2, 4, 4T, or 6)
  - Schedule FC
  - 2016 property tax bills
  - Enclosures b through i under "Enclosures Required" (see page 10)
  - Any additional farmland preservation credit information
  - Other Wisconsin schedules and forms
  - Federal tax form (Form 1040, 1041, or 1120)
  - Federal schedules

FEDERAL PRIVACY ACT In compliance with federal law, you are hereby notified that the request for your social security number on the Wisconsin farmland preservation credit claim is made under the authority of Section 71.59(2)(a) of the Wisconsin Statutes. The disclosure of this number on your claim is mandatory. It is used for identification purposes throughout the processing, filing, and auditing of your claim, and in the issuance of refund checks.

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

WHICH SCHEDULE TO FILE

A 2016 farmland preservation credit claim may be filed using Schedule FC, Schedule FC-A, or both. However, a credit may not be claimed on the same acreage using both Schedule FC and Schedule FC-A.

File Schedule FC if 1) you are subject to a farmland preservation agreement entered into prior to July 1, 2009 (see notes below), and 2) you otherwise qualify (see "Who May Claim the Credit" below and "Who May Qualify" in the next column).

Notes:

- A farmland preservation agreement is considered entered into prior to July 1, 2009, if 1) the application for the agreement was submitted to the county clerk between January 1, 2008, and June 30, 2009, and 2) the agreement was entered into on or after July 1, 2009.
- An agreement entered into prior to July 1, 2009, may be modified in order to file your farmland preservation claim using Schedule FC-A. For more information, contact DATCP at (608) 224-4633.

File Schedule FC-A if 1) you have an ownership interest in a farm that is covered by an original or modified farmland preservation agreement entered into on or after July 1, 2009 (see notes above) or located in an area designated in a certified exclusive agricultural use zoning or farmland preservation zoning ordinance and 2) you otherwise qualify (see "Who May Claim the Credit" and "Who May Qualify" on page 1 of the Schedule FC-A instructions).

WHO MAY CLAIM THE CREDIT

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

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

  Only one member of a household (an individual, his or her spouse if married, and dependents while under age 18) may claim the credit. If two or more members of a household each qualify (for example, where spouses are married filing separate returns), they must determine between themselves who the claimant will be. If they are unable to agree, the matter may be referred to the Secretary of Revenue, whose decision will be final.
- *Corporations* – Corporations other than tax-option (S) corporations (see "Individuals") may claim the credit on their corporation franchise or income tax returns. This includes publicly traded partnerships and limited liability companies (LLCs) treated as corporations under Wisconsin Statutes.
- *Trusts and Estates* – Trustees of qualifying trusts and personal representatives of estates may claim the credit on the trust or estate return. (See definition of "Owner" on page 3, for exceptions.)

WHO MAY QUALIFY

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

1. You or any member of your household (see definition on page 3) must have been the owner (see definition on page 3) of the Wisconsin farmland for which the credit is being claimed, during your taxable year that begins in 2016.
2. You must have been a resident of Wisconsin for the entire taxable year. The taxable year may be either calendar year 2016 or a fiscal year beginning in 2016, but it must be for the same period covered by your 2016 income tax return.

   A corporation must have been organized under the laws of Wisconsin.
3. You and your spouse must not claim homestead credit for 2016 or the veterans and surviving spouses property tax credit based on your 2016 property taxes (payable in 2017).
4. The 2015 property taxes for the property on which the claim is based must have been paid in full.
5. Your claim must be based on at least 35 acres of farmland.
6. You must be subject to a farmland preservation agreement that was entered into prior to July 1, 2009, and in effect on July 1, 2016. If your agreement expired in 2016, it must have expired on or after July 1, 2016.
7. The farmland on which the claim is based must have produced at least $6,000 of gross farm profits (see definition on page 3) during 2016 or at least a total of $18,000 in gross farm profits for 2014, 2015, and 2016 combined. If you rent out your farmland, the renter's gross farm profits are used to satisfy this requirement.

   EXCEPTION: If at least 35 acres of your farmland were enrolled in the Conservation Reserve Program, you do not have to meet this gross farm profits requirement.
8. You must not have been notified that you are in violation of a soil and water conservation plan or standards for any farmland. However, if you receive a notice of cancellation of the noncompliance before the deadline for filing your claim, you may then file a claim by the deadline, provided the other conditions are met.

WHEN TO FILE

A 2016 farmland preservation credit claim must be filed not later than 4 years after the unextended due date of your 2016 tax return. For calendar year filers, the 2016 Schedule FC must be filed by April 15, 2021 (March 16, 2021, for corporations). This filing deadline applies whether you compute your credit using the prior year's law or current year's law method.

HOW AND WHERE TO FILE

Schedule FC should be enclosed immediately behind the 2016 Wisconsin income or franchise tax return when it is filed. Your tax return and Schedule FC should be mailed to the address shown on the tax return.

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

If you previously filed your 2016 Wisconsin tax return and now wish to file a farmland preservation credit claim, do the following:

- Complete an amended tax return and enclose Schedule FC.
- Write "Tax Return Previously Filed" at the top of Schedule FC.
- Include a complete copy of your 2016 Wisconsin and federal tax return, marked "Copy."
- Mail them to the address shown on the tax return.

If an individual is not required to file a 2016 Wisconsin tax return but wishes to claim a farmland preservation credit, they should enclose Schedule FC and a schedule listing all sources and amounts of income with a Form 1, on which they fill in only the name and address area, and the amount of credit on line 43a. The farmland preservation credit claim should be mailed to Wisconsin Department of Revenue, PO Box 59, Madison WI 53785-0001.

ELECTRONIC FILING

If you file Schedule FC electronically, mail all of the required Schedule FC enclosures (see page 10), along with a completed Form W-RA, *Required Attachments for Electronic Filing*, to Wisconsin Department of Revenue, PO Box 8977, Madison WI 53708-8977.

Note: Wisconsin e-file is no longer available for Schedule FC. However, you will still be able to electronically file Schedule FC using modernized e-file.

ADDITIONAL HELP

To obtain more information about farmland preservation credit or help in preparing Schedule FC, or for a copy of Wisconsin Publication 503, *Wisconsin Farmland Preservation Credit,* you may contact any Department of Revenue office. The location and telephone number of the office nearest you may be listed in your telephone book. You may also email a question to DORFarmlandPreservationCredit@wisconsin.gov, access the department's website at revenue.wi.gov, or phone (608) 266-2442 (Madison).

These instructions include several references to contacting DATCP for information. You may contact DATCP at (608) 224-4633.

QUESTIONS ABOUT REFUNDS

If you need to contact the Department of Revenue about your refund, please wait at least **10 weeks** after filing your Schedule FC. Automated assistance is available by calling (608) 266-8100 in Madison or 1-866-WIS-RFND (1-866-947-7363, toll-free within the U.S. or Canada). If you need to speak with a person, assistance is available Monday through Friday from 7:45 a.m. to 4:15 p.m. by calling (608) 266-2772 in Madison or (414) 227-4000 in Milwaukee (long-distance charges, if applicable, will apply). If you call, you will need your social security number and the dollar amount of your refund. You may also get information on your refund using the department's secure Internet website at revenue.wi.gov.

TTY PHONE HELP

Telephone help is available using TTY equipment. Call the Wisconsin Telecommunications Relay System at 711.

DEFINITIONS

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

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

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

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

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

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

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

If you rent out your farmland, gross farm profits are those of your renter, produced from your farmland. The renter's name and address should be filled in on question 7 of Schedule FC. If you are unsure whether the required gross farm profits were produced from the farmland you rented out, contact your renter to obtain this information.

FILING INCORRECT CLAIMS

If you recklessly or fraudulently claim an incorrect farmland preservation credit, you will be ineligible to claim any refundable credit for up to 10 years. Penalties may also apply.

Because of the way farmland preservation credit claims are processed, please use BLACK INK to complete Schedule FC.

Schedule FC has preprinted zeros in the "cents" area of the entry lines. Amounts filled in on those lines should be rounded to the nearest dollar. If completing Schedule FC by hand, do not use commas or dollar signs in any of the amounts that are filled in. For more tips, see page 6 of the instructions for Wisconsin Form 1.

LINE-BY-LINE INSTRUCTIONS

LINES 1 THROUGH 7. QUESTIONS

Read and answer questions 1 through 7 carefully. All the requested information must be provided. If you do not qualify for farmland preservation credit, do not complete the rest of Schedule FC.

Question 1a: "Individuals" include trustees of qualifying trusts and personal representatives of estates claiming the credit on the trust or estate return.

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

Question 3: If the 2015 property taxes for all of the farmland on which your claim is based are not paid in full, you do not qualify.

Note **Question 4:** If your claim is based on at least 35 acres, fill in the total number of acres rounded to the nearest whole acre. Fill in the total number of acres on which your claim is based, even if your property is co-owned with others (for example, if you have a 50% ownership interest in 100 acres on which your claim is based, fill in 100 acres, not 50). Fill in the actual number of acres, not "over 35," "50%," etc.

If your claim is based on less than 35 acres (before rounding to the nearest whole acre), do not complete Schedule FC. You do not qualify for farmland preservation credit.

Questions 5 and 6: If your answers to both questions are "No," you do not qualify. If your answer to question 5 is "No" but your answer to question 6 is "Yes," you **DO** qualify.

LINES 8 THROUGH 10. HOUSEHOLD INCOME

These instructions are for computing household income using the current year's law method. For information about using the prior year's law method, refer to page 9.

The instructions for *Individuals* apply to claimants who were single or married for the entire taxable year. Persons who became married or divorced during the taxable year should refer to Wisconsin Publication 503, *Wisconsin Farmland Preservation Credit.* See "Additional Help" on page 3 for information about obtaining Publication 503.

In computing its household income, a corporation is also required to **include the household income of each corporate shareholder** of record at the end of the corporation's taxable year. Therefore, a corporation must also complete lines 8 through 10 to reflect the combined incomes of all its shareholders and their spouses and total farm income of dependents while under age 18 (see the lines 8 and 9 instructions for individuals). If the corporation files its claim on a fiscal year basis, the household income of shareholders and their spouses and dependents must be for that same fiscal year, even if they file on a calendar year basis for income tax purposes.

Complete Worksheet 4 on page 14, listing the corporate shareholders' names, social security numbers, and ownership percentages and explaining each shareholder's household income (incomes reportable on lines 8 through 10 of Schedule FC). Enclose the completed Worksheet 4 with your Schedule FC.

In these instructions, "Individuals" include partners, members of LLCs treated as partnerships, shareholders of tax-option (S) corporations, and grantors of revocable trusts. "Corporations" include publicly traded partnerships and LLCs treated as corporations but do NOT include tax-option (S) corporations.

Line 8. Taxable Income and Dependents' Farm Income

- **Line 8a:** Individuals – On line 8a(1), fill in the income from your 2016 Wisconsin income tax return (line 13 of Form 1 or line 32 of Form 1NPR).

  EXCEPTION: If you are filing Form 1NPR and line 31, Wisconsin column, is more than line 16, Wisconsin column, subtract line 31 from line 16 and fill in the result on line 8a(1) as a negative number.

  If you are married filing a joint return, the income on line 8a(1) must be the joint income of you and your spouse.

  If you are married filing separate returns, fill in your income on line 8a(1) and your spouse's income on line 8a(2) from both of your 2016 Wisconsin income tax returns.

  CAUTION:

  - You must include the total amount of any farmland preservation credit from Schedule FC received in your taxable year that began in 2016 as income on your 2016 Wisconsin tax return. Additional information is provided in Wisconsin Publication 503, *Wisconsin Farmland Preservation Credit* (see "Additional Help" on page 3 for information about obtaining Publication 503).
  - If your Wisconsin income tax return includes a deduction for a net operating loss (NOL) carryforward, be sure that this deduction has been computed correctly. More information about computing a Wisconsin NOL carryforward is available in Wisconsin Publication 120, *Net Operating Losses for Individuals, Estates, and Trusts*.

If you and your spouse received taxable income in 2016 but were not required to file a tax return (for example, because income was under minimum filing requirements), fill in on line 8a(1) the amount that would have been reported if you had filed a return. Include a schedule showing how you arrived at the taxable income.

If you had any **dependents** under age 18 during 2016, fill in the total farm income they received on the schedule below line 8a(3). Total farm income is the farm income, including wages, earned on the farm for which the claim applies. If a dependent turned 18 during the year, include the dependent's total farm income for the portion of the year that the dependent was under age 18. Fill in the total from the schedule on line 8a(3).

- **Line 8b:** Corporations – Fill in on line 8b the income from either Form 6 (the corporation's share of income from Part II, line 5 less its share of farm net business loss offsets from Part III, line 7) or Form 4 (line 5 less farm net business loss offsets on line 14).

  CAUTION: A farm net business loss offset may not increase or produce a negative amount on Schedule FC, line 8b. If a corporation has a loss on Form 4, line 5, or Part II, line 5 of Form 6, fill in that amount on line 8b. Do not increase the loss by any farm net business loss offset. If a corporation has income, but the amount of farm net business loss offset reduces that income below zero, fill in 0 on line 8b.

- **Line 8c:** Trusts and Estates – Complete the following worksheet and fill in the total on line 8c (enclose a copy with your Schedule FC):

Income Worksheet

Add: Income distribution deduction from federal Form 1041	_____
Line 5, Wisconsin Form 2	_____
Line 6b, Wisconsin Form 2	_____
Total of lines 2, 3, and 5, column 1, Schedule A, page 3, Wisconsin Form 2	_____
Subtotal	_____
Less: Total of lines 8, 10, and 11, column 1, Schedule A, page 3, Wisconsin Form 2	(_____)
Subtotal	_____
Add or subtract, as appropriate, the distributable amount from Schedule B, page 3, Wisconsin Form 2	_____
Subtotal	_____
Add or subtract, as appropriate, the difference between the federal and Wisconsin basis of any capital asset sold by the trust or estate that is distributed to the beneficiary	_____
Total (fill in on line 8c)	_____

Line 9. Other Household Income and Adjustments

- **Line 9a. Depreciation**
  In computing household income, you may deduct only $25,000 per household of farm depreciation. This limitation applies to the aggregate depreciation from your farm, farm rental property, farm partnerships, farm LLCs, farm tax-option (S) corporations, and farm car and truck mileage.

  - *Individuals* – If depreciation was deducted in computing taxable income filled in on line 8a, you must add back 1) farm depreciation in excess of $25,000, and 2) all nonfarm depreciation, including car and truck mileage depreciation. Use the worksheet on page 6 to compute your depreciation that must be added back.

  - *Corporations* – If depreciation was deducted in computing taxable income filled in on line 8b, you must add back 1) farm depreciation in excess of $25,000, and 2) all nonfarm depreciation, including car and truck mileage depreciation. Also, a corporation must fill in on line 9a any depreciation required to be added back that was deducted by its shareholders and their spouses, and the farm depreciation of their dependents while under age 18 (see the above instructions for individuals).

  - *Trusts and Estates* – If depreciation was deducted in computing taxable income filled in on line 8c, you must add back 1) farm depreciation in excess of $25,000, and 2) all nonfarm depreciation, including car and truck mileage depreciation.

  Car and truck mileage depreciation If you claimed the standard mileage rate on your 2016 farm, business, or rent schedule, 24¢ per mile is considered to be depreciation. Include this depreciation in the amount you add back on line 9a.

  EXCEPTION: The 24¢ per mile adjustment is not required for miles claimed after the adjusted basis of your car or truck reaches zero. If this applies to you, enclose a note explaining the situation.

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

Depreciation Worksheet

Fill in all depreciation from the following sources:	Column A FARM	Column B NONFARM
Car and truck mileage (24¢ per mile) –		
Schedule C		
Schedule C-EZ		
Schedule E		
Schedule F		
Form 4835		
Other		
Other depreciation –		
Schedule C		
Schedule C-EZ		
Schedule E –		
Rental property		
Partnerships/LLCs		
Tax-option (S) corporations		
Trusts and estates		
Schedule F		
Form 4835		
Other		
Total		
Less $25,000 of farm depreciation	($25,000)	0
Subtotal. If less than zero, fill in 0		
Total of Columns A and B. Fill in here and on line 9a of Schedule FC		

NOTE: If two or more items are included in the amount filled in on line 9a, enclose a worksheet similar to that above with your Schedule FC.

- **Line 9b. Nonfarm Business Losses**

NOTE: If you have more than one nonfarm business loss (for example, a rental loss and a partnership loss), determine the amount to fill in on line 9b separately for each loss. Enclose a schedule listing each loss and amount included on line 9b.

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

- *Individuals* – Fill in all *nonfarm* business losses that were included in the income filled in on line 8a. The amount of each nonfarm business loss should be determined without regard for any amortization, depreciation, depletion, and intangible drilling expenses of such nonfarm business. For each nonfarm business, determine the amount of nonfarm business loss to fill in on line 9b as follows:

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

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

  Example 1: You included a nonfarm rental loss of $5,000 in your income on line 8a of Schedule FC, which consisted of rental receipts of $20,000, reduced by depreciation of $10,000 and other expenses of $15,000. Since your nonfarm rental loss ($5,000) is less than your depreciation ($10,000), fill in 0 on line 9b.

  Example 2: Your income on line 8a of Schedule FC included a nonfarm business loss of $30,000 consisting of $15,000 of receipts, reduced by $25,000 of depreciation and $20,000 of other expenses. Since your nonfarm business loss ($30,000) is greater than your depreciation ($25,000), subtract the depreciation from the loss. Fill in $5,000 ($30,000 – $25,000) on line 9b.

- *Corporations* – Fill in all *nonfarm* business losses, exclusive of depreciation, that were included in the income filled in on line 8b. Determine the amount to fill in on line 9b for each nonfarm business loss as follows:

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

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

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

- *Trusts and Estates* – Fill in all *nonfarm* business losses, exclusive of amortization, depreciation, depletion, and intangible drilling expenses, that were included in the income filled in on line 8c. To determine the amount to fill in on line 9b for each nonfarm business loss, see the line 9b instructions for individuals.

- **Lines 9c Through 9z.**
  - *Individuals* – Fill in lines 9c through 9z, as applicable. These are items that may be deducted or excluded in computing taxable income but not in computing household income for farmland preservation credit.

    In addition, if you had a dependent(s) in your household under age 18 who received farm income from the farm on which this claim is based, include on lines 9c through 9z the dependent's income items that relate directly to the farm business.

    9d. Capital gains not taxable – fill in the capital gain exclusion for the sale of assets held more than one year, gain deferred on the sale of capital assets, capital gain excluded from the sale of a qualified Wisconsin investment reported on Schedule QI, plus any other nontaxable capital gain.

    Example: You reported net gains of $4,000 from the sale of capital assets held more than one year, on Wisconsin Schedule WD. In computing Wisconsin taxable income, you deducted $1,200 ($4,000 x 30%) of this gain. On line 9d, fill in the $1,200 of capital gains not included in taxable income.

9e. Capital loss carryforwards and net operating loss carrybacks – fill in the total of all capital loss carryforwards and net operating loss carrybacks deducted in computing your Wisconsin taxable income.

Example 1: In computing your Wisconsin taxable income, you deducted a capital loss carryforward of $500. Fill in the $500 capital loss carryforward on line 9e.

Example 2: You reported a net gain of $400 from capital assets held less than one year on Wisconsin Schedule WD, consisting of 2016 gains of $1,400 and capital loss carryforward of $1,000. Fill in the capital loss carryforward of $1,000 on line 9e.

9h. Contributions to deferred compensation plans – fill in any deferred compensation that you excluded from taxable income (generally from box 12 of your wage and tax statement, Form W-2 – should be preceded by the prefix D, E, F, G, H, S, or Y).

9i. Contributions to IRAs, self-employed SEP, SIMPLE and qualified plans – fill in any IRA deductions shown on your federal Form 1040 (line 32) or Form 1040A (line 17), self-employed SEP, SIMPLE and qualified plan deductions shown on Form 1040 (line 28).

9m. Gain from sale of home excluded for federal tax purposes – fill in the gain from the sale or exchange of your principal residence excluded for federal tax purposes. Enclose a schedule showing the computation of the gain.

CAUTION: Do not include nonrecognized gain from an involuntary conversion (for example, destruction or condemnation) of your principal residence.

9p. Interest on state and municipal bonds – fill in any interest from state or municipal bonds that was not included in Wisconsin taxable income.

9r. IRA, SEP, SIMPLE, distributions from qualified plans, pension, annuity, railroad retirement, and veterans' pension or disability payments – fill in the GROSS amount of all payments received from these sources, except rollovers and any amount that is included in Wisconsin taxable income. If a pension or IRA distribution is rolled over to another plan, write "Rollover" on line 9r, and do not include it in household income.

Example: In 2016, you received $3,500 in pensions, $2,700 of which is taxable income and is included on line 8a of Schedule FC. Fill in $800 ($3,500 – $2,700) on line 9r.

NOTE: Taxable rollovers or conversions from one retirement plan to another, such as from a traditional IRA to a Roth IRA, should have been included as income on your Wisconsin return and may not be subtracted in determining household income.

9w. Scholarships, fellowships, and grants – fill in the total amount received from these sources in 2016 that was not included in Wisconsin income.

NOTE: If scholarship or fellowship income is included in 2016 Wisconsin taxable income, and all or a portion of that same income was also included in household income on your 2015 farmland preservation credit claim, you may subtract the amount included in 2015 household income from your 2016 household income. Fill in the amount as a negative number on line 9w, and reduce your 2016 household income by this amount.

9x. Social security and SSI payments – fill in the total amount of social security and SSI payments received by you and your spouse that was not included in taxable income. Include the monthly premium amounts deducted for Medicare Parts A through D. The standard Medicare Part B premium deductions for 2015 were $104.90 per month for a total of $1,258.80 per person for the year. Include any social security death benefit received ($255), but do not include social security or SSI payments to your children or payments received under Title XX of the federal Social Security Act.

9y. Unemployment compensation – fill in any unemployment compensation received that was not included in Wisconsin taxable income.

- *Partners, LLC Members, and Tax-Option (S) Corporation Shareholders* – If you or your spouse received income from a partnership, LLC treated as a partnership, or tax-option (S) corporation during 2016, include on lines 9c through 9z the distributive share of any of those items that were deducted or excluded by the partnership, LLC, or tax-option (S) corporation. To determine this, it may be necessary to contact the partnership, LLC, or tax-option (S) corporation.
- *Corporations* – Using Worksheet 4 on page 14, corporations must fill in on lines 9c through 9z amounts that were deducted or excluded in computing Wisconsin taxable income by each corporate shareholder of record as of the end of the corporation's taxable year that began in 2016. The income items of the shareholder's spouse, and the farm-related income items of the shareholder's dependents under age 18, must also be included. See the instructions for individuals for explanations of the income items. Do not fill in items with respect to deductions or exclusions of the corporation itself.
- *Trusts and Estates* – Fill in on lines 9c through 9z the income items as explained in the instructions for individuals.

Repaid Amounts Nontaxable items of income that you received and included in household income in a prior year and were required to repay in 2016 may be subtracted from your 2016 household income. On your 2016 Schedule FC,

subtract the amount repaid on the household income line to which the repayment relates (fill in the amount as a negative number). Enclose an explanation indicating the amount of repayment, and the year you received the income and included it on a Schedule FC.

LINE 11. PROPERTY TAXES

- **Line 11a** Fill in the net property taxes levied during 2016 on the farmland and improvements owned by you or any member of your household on which your claim is based. Net property taxes are the net real estate taxes AFTER state aids, school tax credits, the first dollar credit, and the lottery and gaming credit, if applicable. Net property taxes do NOT include personal property taxes, special assessments, delinquent interest, charges for services, dog license tax, or tax for managed forest land or forest cropland. Do not include property taxes on property that is not included on a farmland preservation agreement, a transition area agreement, or a zoning certificate.

  If a property tax bill covers more property than the property on which the claim is based (for example, the property is located partly inside and partly outside an exclusive agricultural use district, part of the property is not subject to your farmland preservation agreement, or part of the property is used to compute a credit using Schedule FC-A), refer to Worksheet 3 on page 13 to determine the amount of property taxes to fill in on line 11a. Enclose the completed Worksheet 3 with your Schedule FC.

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

  If any of the 2016 property tax bills show unpaid prior year property taxes, enclose a statement signed by your county treasurer indicating the date the 2015 property taxes were paid in full.

  Fill in line 11a even if you use the multiple municipality proration method (see page 12) to compute your farmland preservation credit. Fill in your share of the **total** amount of property taxes, even if your share exceeds $6,000 (fill in **only** your share).

  Example: You have a 50% ownership interest in the property on which your claim is based and the net 2016 property taxes are $13,000. Fill in $6,500 on line 11a (your 50% share of $13,000).

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

  If you purchased property subject to a farmland preservation agreement and you received a statement of transfer of property subject to a farmland preservation agreement, submit the executed copy. If none was received, submit a copy of the farmland preservation agreement currently in effect, as well as a copy of the DATA worksheet, which you can request from DATCP (see "Additional Help" on page 3).

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

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

  If you purchased or sold property during the year, or if there are names on the property tax bills other than yours and your spouse's and 1) you did not verify your ownership percentage with a previous year's claim, or 2) your ownership percentage has changed since 2015, enclose a copy (not the original) of the appropriate document listed below, to verify your (or your household's) ownership percentage. The document will remain a permanent part of your file. A claim submitted without proper verification may delay your refund. Documents that you may submit to verify your ownership include:

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

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

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

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

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

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

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

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

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

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

Example 1: You are a tenant-in-common with another person (not a member of your household). You each have a one-half ownership interest in the property. Your claim may be based on one-half of the property taxes.

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

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

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

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

LINES 15 THROUGH 17. CREDIT COMPUTATION

Complete lines 15a and 15b, 16, and 17, as applicable. Determine the amount of regular credit (lines 15a and 15b) that you are entitled to claim. Then compute the 10% special minimum credit and enter it on line 16. If you are eligible, compute the credit based on the prior year's law method and enter it on line 17. If you are not eligible for a credit based on prior year's law, leave line 17 blank. Your allowable credit will be the largest of line 15a, 15b, 16, or 17.

- **Lines 15a and 15b. Regular Credit**

  Unless your farmland qualifies for multiple percentages, your regular credit will be 80% of the amount on line 14. The following information will help determine which percentage(s) you should use. NOTE: The December 31, 2016, dates given below apply to claimants filing a calendar year claim. If your claim is based on a fiscal year, substitute the last day of your fiscal year that began in 2016 for the December 31, 2016, date.

  If you are uncertain of the agricultural zoning for your farmland, contact your local zoning administrator or DATCP (see "Additional Help" on page 3).

  100% – The farmland on which this claim is based is located in a county that has a certified agricultural preservation plan and is in an area zoned for exclusive agricultural use under a certified county, city, village, or town ordinance. The agricultural preservation plan and zoning ordinance must both have been certified prior to July 1, 2009, and in effect on December 31, 2016.

  80% – The farmland on which this claim is based is subject to a farmland preservation agreement that was entered into prior to July 1, 2009, and in effect on July 1, 2016.

  If all of the farmland qualifies for this percentage, place a checkmark in the area designated on line 15a and compute your credit by multiplying the amount from line 14 by 80%.

  70% – The farmland on which this claim is based is located in an area zoned for exclusive agricultural use under a city, county, or village ordinance certified prior to July 1, 2009, and in effect on December 31, 2016, and is located in a county that had not, as of July 1, 2009, adopted an agricultural preservation plan.

  If part of the farmland qualifies for one percentage and another part qualifies for a different percentage, place a checkmark in the area designated on line 15b. Compute your credit using Worksheet 2 (Multiple Municipality Proration) on page 12. Fill in line 15b (also fill in line 11a), and leave line 15a blank. Enclose the completed worksheet with Schedule FC.

- **Line 16. 10% Special Minimum Credit**

  Regardless of the amount of your household income, you are entitled to a "10% special minimum credit" if you meet all of the conditions listed under "Who May Qualify" on page 2 and you compute your credit using the current year's law method. Compute the amount of this credit by multiplying the amount from line 11b by 10%. The maximum special minimum credit available is $600.

- **Line 17. Credit Based on Prior Year's Law**

  You may compute your credit using this alternative method if your farmland is subject to a farmland preservation agreement that was executed from July 1, 1991, through August 15, 1991, and you report interest on state and municipal bonds on line 9p. You must use the executed date shown on the front page of your agreement to determine if the required date is met, not the date of application. If you had an agreement that was extended to 25 years, use the executed date on your original agreement.

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

If you qualify, compute your credit using Worksheet 1 on page 11. By completing the worksheet, you will recompute your 2016 household income by using the law as it existed when your farmland preservation agreement was executed. Your credit will be determined using the computation formula and credit percentage (70%) that were in effect at that time. Enclose the completed worksheet with Schedule FC.

LINE 18. FARMLAND PRESERVATION CREDIT

Compare the credits on lines 15a through 17. Fill in the largest of these amounts on line 18. Also, fill in the credit from line 18 on the proper line of your Wisconsin tax return, as indicated on Schedule FC.

LINE 19. CERTIFICATION

If you submitted a zoning certificate with a previous year's farmland preservation credit claim, and no information on it has changed, you must notify the county land conservation committee that you intend to file a 2016 Schedule FC. You must also place a checkmark in the designated area to the right of line 19 to certify that both conditions have been met.

ENCLOSURES REQUIRED

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

a. Complete, legible copies of your 2016 property tax bills or computer printouts signed by the county or municipal treasurer. The property tax bills or computer printouts must show all of the following information: the year; the owner's name; the parcel numbers and legal description of the property; the acreage; the assessed value of land and improvements; any special assessments; property taxes before and after state aids and credits, including lottery and gaming credit, if applicable; and a space for indicating whether there are unpaid property taxes for prior years.

   Do **not** enclose installment tax stubs, mortgage statements, computer printouts that are not signed by the county or municipal treasurer, canceled checks, or money order receipts as verification of property taxes. They cannot be accepted as a substitute for the property tax bills.

b. Zoning certificate. **If you submitted a zoning certificate with a previous year's claim, you do not need to enclose another one with your 2015 claim if you completed line 19.**

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

   If a different numbering system is used to identify parcels on the agreement and the property tax bills, enclose an explanation to reconcile the difference.

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

   If a different numbering system is used to identify parcels on the agreement and the property tax bills, enclose an explanation to reconcile the difference.

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

f. Document to verify your percentage of ownership in the property (see "Ownership" on page 8).

g. Statement signed by your county treasurer, indicating the date your 2015 property taxes were paid in full (if any of your 2016 property tax bills show unpaid prior year taxes).

h. Worksheets 1 to 4 on pages 11 to 14.

i. Worksheets of trust/estate income and depreciation similar to those illustrated on pages 5 and 6.

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

HOW TO ASSEMBLE

Assemble (DO NOT STAPLE, use paper clips) your Wisconsin franchise or income tax return and farmland preservation credit claim IN THE ORDER LISTED on the front cover of this instruction booklet.

WORKSHEET 1 – Computing 2016 Farmland Preservation Credit Based on the Prior Year's Law Method

(Applies only to claimants with a farmland preservation agreement)

ENCLOSE THIS WORKSHEET WITH THE 2016 SCHEDULE FC

Fill in the date your farmland preservation agreement became effective (use the executed date – not the application date – shown on the front page of your agreement) _____. If the executed date on your agreement is *after* August 14, 1991, or you are not reporting interest on state and municpal bonds on line 9p of your 2016 Schedule FC, you will not benefit by using the prior year's law method of computing a credit; do not complete this worksheet.

1. Fill in the total household income from line 10 of your 2016 Schedule FC . . . . . 1. _____
2. Interest on state and municipal bonds from line 9p of your 2016 Schedule FC . . . . . 2. _____
3. Subtract line 2 from line 1. If $36,622 or more, do not finish Worksheet 1; no credit is available using the prior year's law method . . . . . 3. _____
4. Fill in the property taxes from line 11b of your 2016 Schedule FC. Do not fill in more than $6,000 . . . . . 4. _____
5. Using the amount on line 3, fill in the appropriate amount from Table 1 – Schedule FC, on page 15 . . . . . 5. _____
6. Subtract line 5 from line 4 – if line 5 exceeds line 4, fill in 0 . . . . . 6. _____
7. Using the amount on line 6, fill in the appropriate amount from Table 2 – Schedule FC, on page 16 . . . . . 7. _____
8. Fill in 70% of the line 7 amount on this line and on line 17 of your 2016 Schedule FC . . . . . 8. _____

ENCLOSE THIS WORKSHEET WITH THE 2016 SCHEDULE FC

WORKSHEET 2 – Multiple Municipality Proration

Complete this worksheet only if you are using the current year's law method and you have parcels of farmland that qualify for different percentages of credit. Refer to the instructions for lines 15a and 15b of Schedule FC, on page 9, to determine what portion of your property taxes qualifies for 100%, 80%, or 70% of the credit.

1. On lines 1A, 1B, and 1C, as appropriate, fill in the 2016 net property taxes on which this claim is based – see instructions for line 11 of Schedule FC, on pages 8 and 9 . . . . . .
2. On line 2A, fill in the smaller of the amount on line 1A or $6,000. . . . . .
3. Subtract the amount on line 2A from $6,000, and fill in the result here 3
4. On line 4B, fill in the smaller of the amount on line 1B or the amount on line 3. If line 1B is zero, fill in 0 on line 4B. . . . . .
5. Subtract the amount on line 4B from the amount on line 3, and fill in the result here . . 5
6. On line 6C, fill in the smaller of the amount on line 1C or the amount on line 5 . . . . . .
7. Fill in your total household income (from Schedule FC, line 10) here 7
8. Using the amount on line 7, fill in the appropriate amount from Table 1—Schedule FC (page 15) here. 8
9. On line 9C, fill in the smaller of the amount on line 6C or the amount on line 8 . . . . . .
10. Subtract the amount on line 9C from the amount on line 8, and fill in the result here . . 10
11. On line 11B, fill in the smaller of the amount on line 4B or the amount on line 10 . . . . . .
12. Subtract the amount on line 11B from the amount on line 10, and fill in the result on line 12A. . . . . .

13A. Subtract the amount on line 12A from the amount on line 2A, and fill in the result on line 13A . . . . . .

13B. Subtract the amount on line 11B from the amount on line 4B, and fill in the result on line 13B . . . . . .

13C. Subtract the amount on line 9C from the amount on line 6C, and fill in the result on line 13C . . . . . .

14. Using the amount on line 13A, fill in the appropriate amount from Table 2—Schedule FC (page 16) on line 14A. . . . . .
15. Using the sum of lines 13A and 13B, fill in the appropriate amount from Table 2—Schedule FC (page 16) here. 15
16. Subtract the amount on line 14A from the amount on line 15, and fill in the result on line 16B. . . . . .
17. Using the sum of lines 13A, 13B, and 13C, fill in the appropriate amount from Table 2—Schedule FC (page 16) here. 17
18. Subtract the amount on line 15 from the amount on line 17, and fill in the result on line 18C . . . . . .
19. Percentage of credit allowable . . . . . .
20. Multiply the amounts on line 14A by 100%, line 16B by 80%, and line 18C by 70%. Fill in the results on lines 20A, 20B, and 20C. .
21. Farmland preservation credit — Total the amounts on lines 20A, 20B, and 20C. Fill in here and on line 15b of Schedule FC 21

Column A–100%	Column B–80%	Column C–70%
1A	1B	1C
2A		
	4B	
		6C
		9C
	11B	
12A		
13A		
	13B	
		13C
14A		
	16B	
		18C
100%	80%	70%
20A	20B	20C

ENCLOSE THIS WORKSHEET WITH THE 2016 SCHEDULE FC

ENCLOSE THIS WORKSHEET WITH THE 2016 SCHEDULE FC

Use the appropriate formula below to prorate your property taxes for a property tax bill that covers more property than the property on which your claim is based (for example, the property is located partly inside and partly outside an exclusive agricultural use district, part of the property is not subject to your farmland preservation agreement, or part of the property is used to compute a credit using Schedule FC-A).

A. Parcel Has Land, No Improvements

Number of acres on which claim is based	÷	Number of total acres	=	Proration ratio	x	Net taxes per property tax bill	=	Allowable property taxes for farmland preservation credit

B. Parcel Has Land With Improvements – None of the improvements are in the district or on property subject to an agreement

Number of acres on which claim is based	÷	Number of total acres	=	Result	x	Assessed value of land	=	Result	÷	Total assessed value (land and improvements)	=	Proration ratio	x	Net taxes per property tax bill	=	Allowable property taxes for farmland preservation credit

C. Parcel Has Land With Improvements – All or a portion of the improvements are in the district or on property subject to an agreement

Number of acres on which claim is based	÷	Number of total acres	=	Result	x	Assessed value of land	=	Result	+	Assessed value of improvements on which claim is based*	=	Result	÷	Total assessed value (land and improvements)	=	Proration ratio	x	Net taxes per property tax bill	=	Allowable property taxes for farmland preservation credit

*Enter only the assessed value of those improvements located on the land on which your claim is based.

ENCLOSE THIS WORKSHEET WITH THE 2016 SCHEDULE FC

WORKSHEET 4 – Computing Corporation Shareholder Income

Corporate claimants use this worksheet to accumulate shareholder household income information. Use a column for each shareholder of record as of the end of the corporation's taxable year, for each shareholder's spouse, and for each of the shareholder's dependents who are under age 18 (enclose additional worksheets as necessary). The line numbers of this worksheet correspond with the line numbers of Schedule FC. Refer to the instructions for lines 8 through 10 (pages 4 through 7) for information on how to complete these lines. Fill in the totals from the right-hand column on the applicable lines of Schedule FC.

						TOTAL Fill in on the applicable line of Schedule FC
Shareholder/spouse/dependent name						
Social security number						
Ownership percentage (if shareholder)	%	%	%	%	%	
Line 8a(1) Income from line 13 of Form 1 (Form 1NPR filers see instr.)						
Line 8a(2) Spouse's income if married filing separately						
Line 8a(3) Farm income of dependents under age 18						
Line 9a Depreciation						
b Nonfarm business losses						
c Amortization						
d Capital gains not taxable						
e Capital loss carryforwards and net operating loss carrybacks						
f Cash public assistance, county relief, and Wisconsin Works payments (do not include foster care payments)						
g Child support, maintenance payments, and other support money (court ordered)						
h Contributions to deferred compensation plans						
i Contributions to IRAs, self-employed SEP, SIMPLE, and qualified plans						
j Depletion expense and intangible drilling costs						
m Gain from sale of home						
n Housing allowance provided to a member of the clergy						
o Income of a nonresident or part-year resident spouse						
p Interest on state and municipal bonds						
q Interest on United States securities						
r IRA, SEP, SIMPLE, distributions from qualified plans, pension, annuity, railroad retirement, and veterans' pension or disability payments						
s Military compensation or cash benefits						
t Nontaxable income from sources outside Wisconsin						
u Nontaxable income of a Native American						
v Rent reduction for a resident manager						
w Scholarships, fellowships, and grants						
x Social security and SSI payments (do not include Title XX payments)						
y Unemployment compensation						
z Workers' compensation and loss of time insurance (for example, sick pay)						

ENCLOSE THIS WORKSHEET WITH THE 2016 SCHEDULE FC THE CORPORATION FILES

ENCLOSE THIS WORKSHEET WITH THE 2016 SCHEDULE FC THE CORPORATION FILES

TABLE 1 — Schedule FC

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

TABLE 2 — Schedule FC

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