



## Legislative Fiscal Bureau

One East Main, Suite 301 • Madison, WI 53703 • (608) 266-3847 • Fax: (608) 267-6873  
Email: [fiscal.bureau@legis.wisconsin.gov](mailto:fiscal.bureau@legis.wisconsin.gov) • Website: <http://legis.wisconsin.gov/lfb>

June 28, 2016

TO: Representative Gordon Hintz  
Room 109 North, State Capitol

FROM: Sean Moran, Fiscal Analyst

SUBJECT: Estimated Tax Year 2017 Individual Income Tax Distributional Table for  
Manufacturing and Agriculture Tax Credit Claimants

At your request, I am providing information regarding estimated manufacturing and agriculture tax credit (MAC) claimants in tax year 2017. The attached table contains tax year 2017 estimates by Wisconsin adjusted gross income group for: (a) the number of individual income tax filers estimated to claim the MAC; (b) the portion of the MAC estimated to be claimed and used by tax filers in each income group; (c) the average amount of MAC claimed by those filers; and (d) the share of those filers compared to all persons estimated to file under the individual income tax. The estimates were provided by the Department of Revenue.

I hope this information responds to your request, please contact me with any further questions.

SM/sas  
Attachment

## ATTACHMENT

### Estimated Distribution of MAC Claimants Under the Individual Income Tax for Tax Year 2017

<u>Wisconsin Adjusted Gross Income</u>	<u>Count</u>	<u>Percent</u>	<u>Total MAC</u>	<u>Percent</u>	<u>Average MAC</u>	<u>Share of All Filers</u>
Under 5,000	60	0.6%	\$6,000	0.003%	\$100	0.0018%
5,000 to 10,000	50	0.5	14,000	0.007	280	0.0015
10,000 to 15,000	150	1.5	26,000	0.012	173	0.0044
15,000 to 20,000	300	2.9	63,000	0.030	210	0.0088
20,000 to 25,000	220	2.1	61,000	0.029	277	0.0064
25,000 to 30,000	480	4.7	114,000	0.055	238	0.0141
30,000 to 40,000	720	7.0	289,000	0.138	401	0.0211
40,000 to 50,000	630	6.1	558,000	0.267	886	0.0185
50,000 to 60,000	540	5.2	557,000	0.266	1,031	0.0158
60,000 to 70,000	450	4.4	521,000	0.249	1,158	0.0132
70,000 to 80,000	410	4.0	556,000	0.266	1,356	0.0120
80,000 to 90,000	370	3.6	701,000	0.355	1,895	0.0108
90,000 to 100,000	300	2.9	538,000	0.257	1,793	0.0088
100,000 to 125,000	580	5.6	1,365,000	0.653	2,353	0.0170
125,000 to 150,000	430	4.2	1,270,000	0.607	2,953	0.0126
150,000 to 200,000	640	6.2	2,547,000	1.218	3,980	0.0187
200,000 to 250,000	470	4.6	2,301,000	1.100	4,896	0.0138
250,000 to 300,000	360	3.5	2,641,000	1.263	7,336	0.0105
300,000 to 500,000	880	8.5	9,304,000	4.450	10,573	0.0258
500,000 to 1,000,000	1,010	9.8	23,819,000	11.391	23,583	0.0296
1,000,000 to 1,145,315	127	1.2	5,252,274	2.512	41,356	0.0037
1,145,315 to 1,288,670	127	1.2	5,510,793	2.636	43,392	0.0037
1,288,670 to 1,454,077	127	1.2	6,544,575	3.130	51,532	0.0037
1,454,077 to 1,652,029	127	1.2	8,385,416	4.010	66,027	0.0037
1,652,029 to 1,958,633	127	1.2	8,452,909	4.043	66,558	0.0037
1,958,633 to 2,323,754	127	1.2	9,722,661	4.650	76,556	0.0037
2,323,754 to 2,819,369	127	1.2	12,241,005	5.854	96,386	0.0037
2,819,369 to 3,756,801	127	1.2	14,598,030	6.981	114,945	0.0037
3,756,801 to 6,475,334	127	1.2	21,977,718	10.511	173,053	0.0037
6,475,334 to 10,000,000	59	0.6	17,103,205	8.180	289,885	0.0017
10,000,000 to 20,000,000	41	0.4	18,397,919	8.799	448,730	0.0012
20,000,000 to 35,000,000	16	0.2	12,138,977	5.805	758,686	0.0005
35,000,000 or more	<u>11</u>	<u>0.1</u>	<u>21,520,673</u>	<u>10.292</u>	1,956,425	<u>0.0003</u>
<b>TOTAL</b>	10,320	100.0%	\$209,097,155	100.0%	\$20,261	0.3023%

Based on a simulation by the Department of Revenue.