



## Legislative Fiscal Bureau

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January 20, 2017

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, based on income tax returns filed for tax year 2015.

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

Wisconsin Adjusted Gross Income	Count	Percent	Total MAC	Percent	Average MAC	Share of All Filers
Under \$5,000	134	1.3%	\$14,228	0.01%	\$106	0.0043%
5,000 to 10,000	148	1.4	48,809	0.02	330	0.0048
10,000 to 15,000	124	1.2	50,385	0.02	406	0.0040
15,000 to 20,000	120	1.1	44,142	0.02	368	0.0039
20,000 to 25,000	151	1.4	71,480	0.03	473	0.0049
25,000 to 30,000	206	1.9	88,924	0.04	432	0.0067
30,000 to 40,000	539	5.1	311,870	0.14	579	0.0175
40,000 to 50,000	626	5.9	545,228	0.24	871	0.0203
50,000 to 60,000	573	5.4	760,832	0.34	1,328	0.0186
60,000 to 70,000	543	5.1	900,747	0.40	1,659	0.0176
70,000 to 80,000	450	4.2	833,759	0.37	1,853	0.0146
80,000 to 90,000	404	3.8	925,893	0.41	2,292	0.0131
90,000 to 100,000	366	3.4	853,930	0.38	2,333	0.0119
100,000 to 125,000	780	7.4	2,275,952	1.00	2,918	0.0253
125,000 to 150,000	541	5.1	1,837,434	0.81	3,396	0.0176
150,000 to 200,000	770	7.3	3,229,921	1.42	4,195	0.0250
200,000 to 250,000	510	4.8	2,879,929	1.27	5,647	0.0166
250,000 to 300,000	374	3.5	2,520,299	1.11	6,739	0.0121
300,000 to 500,000	967	9.1	11,289,682	4.97	11,675	0.0314
500,000 to 1,000,000	1,009	9.5	24,019,539	10.58	23,805	0.0328
1,000,000 to 2,000,000	603	5.7	32,990,344	14.53	54,710	0.0196
2,000,000 to 3,000,000	266	2.5	24,151,968	10.64	90,797	0.0086
3,000,000 to 4,000,000	137	1.3	16,690,696	7.35	121,830	0.0044
4,000,000 to 5,000,000	65	0.6	11,602,518	5.11	178,500	0.0021
5,000,000 to 10,000,000	138	1.3	35,046,357	15.44	253,959	0.0045
10,000,000 to 15,000,000	34	0.3	14,331,252	6.31	421,507	0.0011
15,000,000 to 30,000,000	24	0.2	16,473,546	7.26	686,398	0.0008
30,000,000 and over	<u>11</u>	<u>0.1</u>	<u>22,225,942</u>	<u>9.79</u>	2,020,540	<u>0.0004</u>
<b>Total</b>	<b>10,613</b>	<b>100.0%</b>	<b>\$227,015,606</b>	<b>100.00%</b>	<b>\$21,390</b>	<b>0.3445%</b>

Based on a simulation by the Department of Revenue.