



## Legislative Fiscal Bureau

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October 25, 2018

TO: Representative Gordon Hintz  
Room 201 West, State Capitol

FROM: John D. Gentry, Fiscal Analyst

SUBJECT: Estimated Tax Year 2019 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 2019. The attached table contains tax year 2019 estimates by Wisconsin adjusted gross income group for: (a) the number of individual income tax filers expected 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 expected 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 2016.

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

JG/lb  
Attachment

## ATTACHMENT

### Estimated Distribution of MAC Claimants Under the Individual Income Tax for Tax Year 2019

<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	187	1.7%	\$20,763	0.01%	\$111	0.006%
5,000 to 10,000	143	1.3	42,756	0.02	299	0.005
10,000 to 15,000	110	1.0	35,067	0.01	319	0.004
15,000 to 20,000	133	1.2	50,885	0.02	383	0.004
20,000 to 25,000	173	1.6	78,178	0.03	452	0.006
25,000 to 30,000	191	1.7	60,109	0.02	315	0.006
30,000 to 40,000	550	5.0	219,058	0.09	398	0.018
40,000 to 50,000	663	6.1	462,514	0.19	698	0.021
50,000 to 60,000	604	5.5	599,507	0.24	993	0.019
60,000 to 70,000	521	4.8	662,405	0.27	1,271	0.017
70,000 to 80,000	466	4.3	697,506	0.28	1,497	0.015
80,000 to 90,000	400	3.7	722,462	0.29	1,806	0.013
90,000 to 100,000	340	3.1	699,072	0.28	2,056	0.011
100,000 to 125,000	756	6.9	1,891,511	0.76	2,502	0.024
125,000 to 150,000	498	4.5	1,552,660	0.62	3,118	0.016
150,000 to 200,000	788	7.2	3,119,270	1.26	3,958	0.025
200,000 to 250,000	539	4.9	2,716,113	1.09	5,039	0.017
250,000 to 300,000	426	3.9	2,934,299	1.18	6,888	0.014
300,000 to 500,000	968	8.8	10,085,842	4.06	10,419	0.031
500,000 to 1,000,000	1,101	10.1	25,600,329	10.30	23,252	0.035
1,000,000 to 2,000,000	664	6.1	31,428,533	12.65	47,332	0.021
2,000,000 to 3,000,000	279	2.5	24,281,711	9.77	87,031	0.009
3,000,000 to 4,000,000	119	1.1	15,233,725	6.13	128,014	0.004
4,000,000 to 5,000,000	71	0.6	11,165,443	4.49	157,260	0.002
5,000,000 to 10,000,000	166	1.5	40,319,649	16.23	242,889	0.005
10,000,000 to 15,000,000	43	0.4	17,933,626	7.22	417,061	0.001
15,000,000 to 30,000,000	26	0.2	16,930,673	6.81	651,180	0.001
30,000,000 and over	21	0.2	38,939,265	15.67	1,854,251	0.001
<b>Total</b>	<b>10,946</b>	<b>100.0%</b>	<b>\$248,482,931</b>	<b>100.00%</b>	<b>\$22,701</b>	<b>0.351%</b>

Based on a simulation by the Department of Revenue.