

The income limits in this booklet are effective for Mortgage Credit Certificates (MCC) issued on or after June 12, 2023

Introduction

Due to federal tax regulations, mortgage loans closed on proceeds from a tax-exempt bond or Mortgage Credit Certificates that are issued after January 1, 1991, are subject to federal recapture tax when you sell your home. This booklet is provided to you so that when it's time to sell your home, you have the information you need to determine 1) whether the tax applies to you, and 2) the amount of the tax. *This information should be kept in a safe place with your other mortgage documents and important papers.*

The federal recapture tax may also apply if you dispose of your home in some other way. Any references in this notice to the "sale" of your home also includes other ways of disposing of your home. For instance, you may owe the recapture tax if you give your home to a relative.

Exceptions

No federal recapture tax is due if one of the following situations occur:

- You dispose of your home later than nine years after you close your mortgage loan;
- Your home is disposed of as a result of your death;
- You transfer your home either to your spouse or to your former spouse incident to divorce and you have no gain or loss included in your income under section 1041 of the Internal Revenue Code;
- You dispose of your home at a loss;
- Your modified adjusted gross income in the taxable year in which you sell your home is less than the Adjusted Qualifying Income for that year.

Maximum Recapture Tax

The maximum recapture tax that you may be required to pay as an addition to your federal income tax is calculated by multiplying your original loan amount by 6.25%. In other words:

$$\begin{array}{rcl}
 \$ \underline{\hspace{2cm}} & \times .0625 = & \$ \underline{\hspace{2cm}} \\
 \text{Your Original Loan Amount} & \text{times .0625 equals your} & \text{Maximum Federal Recapture Tax}
 \end{array}$$

This is your federally subsidized amount with respect to the loan. *This is the highest tax amount that you would ever be required to pay.*

Actual Recapture Tax

The actual federal recapture tax, if any, can only be determined when you sell your home. The amount of the federal recapture tax is based on the lesser of 1) 50% of the gain on sale of your home, regardless of whether you have to include that gain in your income for federal income tax purposes, or 2) the federal recapture amount determined by completing IRS Tax Form 8828.

Limitations and Special Rules on Recapture Tax

1. If you give away your home (other than to your spouse or ex-spouse incident to divorce), you must determine your Actual Recapture Tax as if you had sold your home for its fair market value.

2. If your home is destroyed by fire, storm, flood, or other casualty, there generally is no recapture tax if, within two years, you purchase additional property for use as your principal residence on the site of the home financed with your original subsidized mortgage loan.
3. In general, except as provided in future regulations, if two or more persons own a home and are jointly liable for the mortgage, the actual recapture tax is determined separately for them based on their interests in the home.
4. If you repay your loan in full during the nine year recapture period and you sell your home during this period, your holding period percentage may be reduced under the special rule in section 143(m)(4)(C)(ii) of the Internal Revenue Code.
5. Other special rules may apply in particular circumstances. You may wish to consult with a tax advisor or the local office of the Internal Revenue Service when you sell or otherwise dispose of your home to determine the amount, if any, of your actual federal recapture tax. See section 143(m) of the Internal Revenue Code.

How to Use this Table

1. Choose the HOLDING PERIOD column based on how many years since you bought your home. Year 1 begins on your closing date. For example, if you closed on your home on June 1, 2008, Year 1 is from June 1, 2008 through May 31, 2009. Year 2 is from June 1, 2009 through May 31, 2010, and so on.
2. Get the HOLDING PERIOD PERCENTAGE from your HOLDING PERIOD column.
3. Choose the FAMILY SIZE column based on the number of persons in your household at the time you sell your home.
4. Obtain the ADJUSTED QUALIFYING INCOME by reading across your county line to the correct HOLDING PERIOD column. If there are two lines of figures for your county, choose the target (T) or non-target (N) line for your county based on whether your home is in a target or non-target area.

Completing IRS Form 8828-Recapture of Federal Mortgage Subsidy

1. The type of federal subsidy used to fund your mortgage loan is 2b - Mortgage credit certificate.
2. The name of the bond or mortgage certificate issuer is Wisconsin Housing and Economic Development Authority.

Effective 06/12/2023

| Holding Period | Year 1 | Year 1 | Year 2 | Year 2 | Year 3 | Year 3 | Year 4 | Year 4 | Year 5 | Year 5 |
|---------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Holding Period Percentage | 20% | 20% | 40% | 40% | 60% | 60% | 80% | 80% | 100% | 100% |
| Family Size | 1-2 | 3+ | 1-2 | 3+ | 1-2 | 3+ | 1-2 | 3+ | 1-2 | 3+ |
| ADAMS | 101,115 | 116,282 | 106,171 | 122,096 | 111,480 | 128,201 | 117,054 | 134,611 | 122,907 | 141,342 |
| ASHLAND (T) | 121,338 | 141,561 | 127,405 | 148,639 | 133,775 | 156,071 | 140,464 | 163,875 | 147,487 | 172,069 |
| BARRON (T) | 121,338 | 141,561 | 127,405 | 148,639 | 133,775 | 156,071 | 140,464 | 163,875 | 147,487 | 172,069 |
| BAYFIELD (T) | 121,338 | 141,561 | 127,405 | 148,639 | 133,775 | 156,071 | 140,464 | 163,875 | 147,487 | 172,069 |
| BROWN (N) | 101,115 | 116,282 | 106,171 | 122,096 | 111,480 | 128,201 | 117,054 | 134,611 | 122,907 | 141,342 |
| BROWN (T) | 121,338 | 141,561 | 127,405 | 148,639 | 133,775 | 156,071 | 140,464 | 163,875 | 147,487 | 172,069 |
| BUFFALO | 101,115 | 116,282 | 106,171 | 122,096 | 111,480 | 128,201 | 117,054 | 134,611 | 122,907 | 141,342 |
| BURNETT (T) | 121,338 | 141,561 | 127,405 | 148,639 | 133,775 | 156,071 | 140,464 | 163,875 | 147,487 | 172,069 |
| CALUMET | 106,365 | 122,320 | 111,683 | 128,436 | 117,267 | 134,858 | 123,130 | 141,601 | 129,287 | 148,681 |
| CHIPPEWA | 101,115 | 116,282 | 106,171 | 122,096 | 111,480 | 128,201 | 117,054 | 134,611 | 122,907 | 141,342 |
| CLARK (T) | 121,338 | 141,561 | 127,405 | 148,639 | 133,775 | 156,071 | 140,464 | 163,875 | 147,487 | 172,069 |
| COLUMBIA | 102,795 | 118,214 | 107,935 | 124,125 | 113,332 | 130,331 | 118,999 | 136,848 | 124,949 | 143,690 |
| CRAWFORD (T) | 121,338 | 141,561 | 127,405 | 148,639 | 133,775 | 156,071 | 140,464 | 163,875 | 147,487 | 172,069 |
| DANE (N) | 128,205 | 147,436 | 134,615 | 154,808 | 141,346 | 162,548 | 148,413 | 170,675 | 155,834 | 179,209 |
| DANE (T) | 153,846 | 179,487 | 161,538 | 188,461 | 169,615 | 197,884 | 178,096 | 207,778 | 187,001 | 218,167 |
| DODGE | 101,115 | 116,282 | 106,171 | 122,096 | 111,480 | 128,201 | 117,054 | 134,611 | 122,907 | 141,342 |
| DOOR | 101,115 | 116,282 | 106,171 | 122,096 | 111,480 | 128,201 | 117,054 | 134,611 | 122,907 | 141,342 |
| DOUGLAS (N) | 101,115 | 116,282 | 106,171 | 122,096 | 111,480 | 128,201 | 117,054 | 134,611 | 122,907 | 141,342 |
| DOUGLAS (T) | 121,338 | 141,561 | 127,405 | 148,639 | 133,775 | 156,071 | 140,464 | 163,875 | 147,487 | 172,069 |
| DUNN (N) | 101,115 | 116,282 | 106,171 | 122,096 | 111,480 | 128,201 | 117,054 | 134,611 | 122,907 | 141,342 |
| EAU CLAIRE (N) | 101,115 | 116,282 | 106,171 | 122,096 | 111,480 | 128,201 | 117,054 | 134,611 | 122,907 | 141,342 |
| EAU CLAIRE (T) | 121,338 | 141,561 | 127,405 | 148,639 | 133,775 | 156,071 | 140,464 | 163,875 | 147,487 | 172,069 |
| EAU CLAIRE (T) | 121,338 | 141,561 | 127,405 | 148,639 | 133,775 | 156,071 | 140,464 | 163,875 | 147,487 | 172,069 |
| FLORENCE | 101,115 | 116,282 | 106,171 | 122,096 | 111,480 | 128,201 | 117,054 | 134,611 | 122,907 | 141,342 |
| FOND DU LAC (N) | 101,115 | 116,282 | 106,171 | 122,096 | 111,480 | 128,201 | 117,054 | 134,611 | 122,907 | 141,342 |
| FOREST | 101,115 | 116,282 | 106,171 | 122,096 | 111,480 | 128,201 | 117,054 | 134,611 | 122,907 | 141,342 |
| GRANT | 101,115 | 116,282 | 106,171 | 122,096 | 111,480 | 128,201 | 117,054 | 134,611 | 122,907 | 141,342 |
| GREEN | 101,115 | 116,282 | 106,171 | 122,096 | 111,480 | 128,201 | 117,054 | 134,611 | 122,907 | 141,342 |
| GREEN LAKE | 101,115 | 116,282 | 106,171 | 122,096 | 111,480 | 128,201 | 117,054 | 134,611 | 122,907 | 141,342 |
| IOWA | 101,115 | 116,282 | 106,171 | 122,096 | 111,480 | 128,201 | 117,054 | 134,611 | 122,907 | 141,342 |
| IRON (T) | 121,338 | 141,561 | 127,405 | 148,639 | 133,775 | 156,071 | 140,464 | 163,875 | 147,487 | 172,069 |
| JACKSON (T) | 121,338 | 141,561 | 127,405 | 148,639 | 133,775 | 156,071 | 140,464 | 163,875 | 147,487 | 172,069 |
| JEFFERSON | 101,115 | 116,282 | 106,171 | 122,096 | 111,480 | 128,201 | 117,054 | 134,611 | 122,907 | 141,342 |
| JUNEAU (T) | 121,338 | 141,561 | 127,405 | 148,639 | 133,775 | 156,071 | 140,464 | 163,875 | 147,487 | 172,069 |
| KENOSHA (N) | 101,115 | 116,282 | 106,171 | 122,096 | 111,480 | 128,201 | 117,054 | 134,611 | 122,907 | 141,342 |
| KENOSHA (T) | 121,338 | 141,561 | 127,405 | 148,639 | 133,775 | 156,071 | 140,464 | 163,875 | 147,487 | 172,069 |
| KEWAUNEE | 101,115 | 116,282 | 106,171 | 122,096 | 111,480 | 128,201 | 117,054 | 134,611 | 122,907 | 141,342 |
| LA CROSSE (N) | 101,115 | 116,282 | 106,171 | 122,096 | 111,480 | 128,201 | 117,054 | 134,611 | 122,907 | 141,342 |
| LA CROSSE (T) | 121,338 | 141,561 | 127,405 | 148,639 | 133,775 | 156,071 | 140,464 | 163,875 | 147,487 | 172,069 |
| LAFAYETTE | 101,115 | 116,282 | 106,171 | 122,096 | 111,480 | 128,201 | 117,054 | 134,611 | 122,907 | 141,342 |
| LANGLADE | 101,115 | 116,282 | 106,171 | 122,096 | 111,480 | 128,201 | 117,054 | 134,611 | 122,907 | 141,342 |
| LINCOLN | 101,115 | 116,282 | 106,171 | 122,096 | 111,480 | 128,201 | 117,054 | 134,611 | 122,907 | 141,342 |
| MANITOWOC | 101,115 | 116,282 | 106,171 | 122,096 | 111,480 | 128,201 | 117,054 | 134,611 | 122,907 | 141,342 |
| MARATHON (N) | 101,115 | 116,282 | 106,171 | 122,096 | 111,480 | 128,201 | 117,054 | 134,611 | 122,907 | 141,342 |
| MARATHON (T) | 121,338 | 141,561 | 127,405 | 148,639 | 133,775 | 156,071 | 140,464 | 163,875 | 147,487 | 172,069 |
| MARINETTE (T) | 121,338 | 141,561 | 127,405 | 148,639 | 133,775 | 156,071 | 140,464 | 163,875 | 147,487 | 172,069 |
| MARQUETTE (T) | 121,338 | 141,561 | 127,405 | 148,639 | 133,775 | 156,071 | 140,464 | 163,875 | 147,487 | 172,069 |
| MENOMINEE (N) | 101,115 | 116,282 | 106,171 | 122,096 | 111,480 | 128,201 | 117,054 | 134,611 | 122,907 | 141,342 |
| MENOMINEE (T) | 121,338 | 141,561 | 127,405 | 148,639 | 133,775 | 156,071 | 140,464 | 163,875 | 147,487 | 172,069 |
| MILWAUKEE (N) | 104,895 | 120,629 | 110,140 | 126,660 | 115,647 | 132,993 | 121,429 | 139,643 | 127,500 | 146,625 |
| MILWAUKEE (T) | 125,874 | 146,853 | 132,168 | 154,196 | 138,776 | 161,906 | 145,715 | 170,001 | 153,001 | 178,501 |
| MONROE | 101,115 | 116,282 | 106,171 | 122,096 | 111,480 | 128,201 | 117,054 | 134,611 | 122,907 | 141,342 |

Effective 06/12/2023

| Holding Period | Year 1 | Year 1 | Year 2 | Year 2 | Year 3 | Year 3 | Year 4 | Year 4 | Year 5 | Year 5 |
|---------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Holding Period Percentage | 20% | 20% | 40% | 40% | 60% | 60% | 80% | 80% | 100% | 100% |
| Family Size | 1-2 | 3+ | 1-2 | 3+ | 1-2 | 3+ | 1-2 | 3+ | 1-2 | 3+ |
| OCONTO (N) | 121,338 | 141,561 | 127,405 | 148,639 | 133,775 | 156,071 | 140,464 | 163,875 | 147,487 | 172,069 |
| ONEIDA | 101,115 | 116,282 | 106,171 | 122,096 | 111,480 | 128,201 | 117,054 | 134,611 | 122,907 | 141,342 |
| OUTAGAMIE | 106,365 | 122,320 | 111,683 | 128,436 | 117,267 | 134,858 | 123,130 | 141,601 | 129,287 | 148,681 |
| OZAUKEE | 104,895 | 120,629 | 110,140 | 126,660 | 115,647 | 132,993 | 121,429 | 139,643 | 127,500 | 146,625 |
| PEPIN | 101,115 | 116,282 | 106,171 | 122,096 | 111,480 | 128,201 | 117,054 | 134,611 | 122,907 | 141,342 |
| PIERCE | 130,410 | 149,972 | 136,931 | 157,471 | 143,778 | 165,345 | 150,967 | 173,612 | 158,515 | 182,293 |
| POLK (N) | 101,115 | 116,282 | 106,171 | 122,096 | 111,480 | 128,201 | 117,054 | 134,611 | 122,907 | 141,342 |
| POLK (T) | 121,338 | 141,561 | 127,405 | 148,639 | 133,775 | 156,071 | 140,464 | 163,875 | 147,487 | 172,069 |
| PORTAGE | 101,115 | 116,282 | 106,171 | 122,096 | 111,480 | 128,201 | 117,054 | 134,611 | 122,907 | 141,342 |
| PRICE | 101,115 | 116,282 | 106,171 | 122,096 | 111,480 | 128,201 | 117,054 | 134,611 | 122,907 | 141,342 |
| RACINE (N) | 101,115 | 116,282 | 106,171 | 122,096 | 111,480 | 128,201 | 117,054 | 134,611 | 122,907 | 141,342 |
| RACINE (T) | 121,338 | 141,561 | 127,405 | 148,639 | 133,775 | 156,071 | 140,464 | 163,875 | 147,487 | 172,069 |
| RICHLAND | 101,115 | 116,282 | 106,171 | 122,096 | 111,480 | 128,201 | 117,054 | 134,611 | 122,907 | 141,342 |
| ROCK (N) | 101,115 | 116,282 | 106,171 | 122,096 | 111,480 | 128,201 | 117,054 | 134,611 | 122,907 | 141,342 |
| ROCK (T) | 121,338 | 141,561 | 127,405 | 148,639 | 133,775 | 156,071 | 140,464 | 163,875 | 147,487 | 172,069 |
| ROCK (T) | 121,338 | 141,561 | 127,405 | 148,639 | 133,775 | 156,071 | 140,464 | 163,875 | 147,487 | 172,069 |
| RUSK (N) | 121,338 | 141,561 | 127,405 | 148,639 | 133,775 | 156,071 | 140,464 | 163,875 | 147,487 | 172,069 |
| SAUK | 101,115 | 116,282 | 106,171 | 122,096 | 111,480 | 128,201 | 117,054 | 134,611 | 122,907 | 141,342 |
| SAWYER (T) | 121,338 | 141,561 | 127,405 | 148,639 | 133,775 | 156,071 | 140,464 | 163,875 | 147,487 | 172,069 |
| SHAWANO | 101,115 | 116,282 | 106,171 | 122,096 | 111,480 | 128,201 | 117,054 | 134,611 | 122,907 | 141,342 |
| SHEBOYGAN (N) | 101,115 | 116,282 | 106,171 | 122,096 | 111,480 | 128,201 | 117,054 | 134,611 | 122,907 | 141,342 |
| SHEBOYGAN (T) | 121,338 | 141,561 | 127,405 | 148,639 | 133,775 | 156,071 | 140,464 | 163,875 | 147,487 | 172,069 |
| ST. CROIX | 130,410 | 149,972 | 136,931 | 157,471 | 143,778 | 165,345 | 150,967 | 173,612 | 158,515 | 182,293 |
| TAYLOR | 101,115 | 116,282 | 106,171 | 122,096 | 111,480 | 128,201 | 117,054 | 134,611 | 122,907 | 141,342 |
| TREMPEALEAU (N) | 121,338 | 141,561 | 127,405 | 148,639 | 133,775 | 156,071 | 140,464 | 163,875 | 147,487 | 172,069 |
| VERNON (N) | 101,115 | 116,282 | 106,171 | 122,096 | 111,480 | 128,201 | 117,054 | 134,611 | 122,907 | 141,342 |
| VERNON (T) | 121,338 | 141,561 | 127,405 | 148,639 | 133,775 | 156,071 | 140,464 | 163,875 | 147,487 | 172,069 |
| VILAS | 101,115 | 116,282 | 106,171 | 122,096 | 111,480 | 128,201 | 117,054 | 134,611 | 122,907 | 141,342 |
| WALWORTH | 101,115 | 116,282 | 106,171 | 122,096 | 111,480 | 128,201 | 117,054 | 134,611 | 122,907 | 141,342 |
| WASHBURN | 101,115 | 116,282 | 106,171 | 122,096 | 111,480 | 128,201 | 117,054 | 134,611 | 122,907 | 141,342 |
| WASHINGTON | 104,895 | 120,629 | 110,140 | 126,660 | 115,647 | 132,993 | 121,429 | 139,643 | 127,500 | 146,625 |
| WAUKESHA (N) | 104,895 | 120,629 | 110,140 | 126,660 | 115,647 | 132,993 | 121,429 | 139,643 | 127,500 | 146,625 |
| WAUKESHA (T) | 125,874 | 146,853 | 132,168 | 154,196 | 138,776 | 161,906 | 145,715 | 170,001 | 153,001 | 178,501 |
| WAUPACA | 101,115 | 116,282 | 106,171 | 122,096 | 111,480 | 128,201 | 117,054 | 134,611 | 122,907 | 141,342 |
| WAUSHARA | 101,115 | 116,282 | 106,171 | 122,096 | 111,480 | 128,201 | 117,054 | 134,611 | 122,907 | 141,342 |
| WINNEBAGO (N) | 101,115 | 116,282 | 106,171 | 122,096 | 111,480 | 128,201 | 117,054 | 134,611 | 122,907 | 141,342 |
| WOOD | 101,115 | 116,282 | 106,171 | 122,096 | 111,480 | 128,201 | 117,054 | 134,611 | 122,907 | 141,342 |

Effective 06/12/2023

| Holding Period | Year 6 | Year 6 | Year 7 | Year 7 | Year 8 | Year 8 | Year 9 | Year 9 |
|---------------------------|---------|---------|---------|---------|---------|---------|---------|---------|
| Holding Period Percentage | 80% | 80% | 60% | 60% | 40% | 40% | 20% | 20% |
| Family Size | 1-2 | 3+ | 1-2 | 3+ | 1-2 | 3+ | 1-2 | 3+ |
| ADAMS | 129,052 | 148,409 | 135,505 | 155,829 | 142,280 | 163,620 | 149,394 | 171,801 |
| ASHLAND (T) | 154,861 | 180,672 | 162,604 | 189,706 | 170,734 | 199,191 | 179,271 | 209,151 |
| BARRON (T) | 154,861 | 180,672 | 162,604 | 189,706 | 170,734 | 199,191 | 179,271 | 209,151 |
| BAYFIELD (T) | 154,861 | 180,672 | 162,604 | 189,706 | 170,734 | 199,191 | 179,271 | 209,151 |
| BROWN (N) | 129,052 | 148,409 | 135,505 | 155,829 | 142,280 | 163,620 | 149,394 | 171,801 |
| BROWN (T) | 154,861 | 180,672 | 162,604 | 189,706 | 170,734 | 199,191 | 179,271 | 209,151 |
| BUFFALO | 129,052 | 148,409 | 135,505 | 155,829 | 142,280 | 163,620 | 149,394 | 171,801 |
| BURNETT (T) | 154,861 | 180,672 | 162,604 | 189,706 | 170,734 | 199,191 | 179,271 | 209,151 |
| CALUMET | 135,751 | 156,115 | 142,539 | 163,921 | 149,666 | 172,117 | 157,149 | 180,723 |
| CHIPPEWA | 129,052 | 148,409 | 135,505 | 155,829 | 142,280 | 163,620 | 149,394 | 171,801 |
| CLARK (T) | 154,861 | 180,672 | 162,604 | 189,706 | 170,734 | 199,191 | 179,271 | 209,151 |
| COLUMBIA | 131,196 | 150,875 | 137,756 | 158,419 | 144,644 | 166,340 | 151,876 | 174,657 |
| CRAWFORD (T) | 154,861 | 180,672 | 162,604 | 189,706 | 170,734 | 199,191 | 179,271 | 209,151 |
| DANE (N) | 163,626 | 188,169 | 171,807 | 197,577 | 180,397 | 207,456 | 189,417 | 217,829 |
| DANE (T) | 196,351 | 229,075 | 206,169 | 240,529 | 216,477 | 252,555 | 227,301 | 265,183 |
| DODGE | 129,052 | 148,409 | 135,505 | 155,829 | 142,280 | 163,620 | 149,394 | 171,801 |
| DOOR | 129,052 | 148,409 | 135,505 | 155,829 | 142,280 | 163,620 | 149,394 | 171,801 |
| DOUGLAS (N) | 129,052 | 148,409 | 135,505 | 155,829 | 142,280 | 163,620 | 149,394 | 171,801 |
| DOUGLAS (T) | 154,861 | 180,672 | 162,604 | 189,706 | 170,734 | 199,191 | 179,271 | 209,151 |
| DUNN (N) | 129,052 | 148,409 | 135,505 | 155,829 | 142,280 | 163,620 | 149,394 | 171,801 |
| EAU CLAIRE (N) | 129,052 | 148,409 | 135,505 | 155,829 | 142,280 | 163,620 | 149,394 | 171,801 |
| EAU CLAIRE (T) | 154,861 | 180,672 | 162,604 | 189,706 | 170,734 | 199,191 | 179,271 | 209,151 |
| EAU CLAIRE (T) | 154,861 | 180,672 | 162,604 | 189,706 | 170,734 | 199,191 | 179,271 | 209,151 |
| FLORENCE | 129,052 | 148,409 | 135,505 | 155,829 | 142,280 | 163,620 | 149,394 | 171,801 |
| FOND DU LAC (N) | 129,052 | 148,409 | 135,505 | 155,829 | 142,280 | 163,620 | 149,394 | 171,801 |
| FOREST | 129,052 | 148,409 | 135,505 | 155,829 | 142,280 | 163,620 | 149,394 | 171,801 |
| GRANT | 129,052 | 148,409 | 135,505 | 155,829 | 142,280 | 163,620 | 149,394 | 171,801 |
| GREEN | 129,052 | 148,409 | 135,505 | 155,829 | 142,280 | 163,620 | 149,394 | 171,801 |
| GREEN LAKE | 129,052 | 148,409 | 135,505 | 155,829 | 142,280 | 163,620 | 149,394 | 171,801 |
| IOWA | 129,052 | 148,409 | 135,505 | 155,829 | 142,280 | 163,620 | 149,394 | 171,801 |
| IRON (T) | 154,861 | 180,672 | 162,604 | 189,706 | 170,734 | 199,191 | 179,271 | 209,151 |
| JACKSON (T) | 154,861 | 180,672 | 162,604 | 189,706 | 170,734 | 199,191 | 179,271 | 209,151 |
| JEFFERSON | 129,052 | 148,409 | 135,505 | 155,829 | 142,280 | 163,620 | 149,394 | 171,801 |
| JUNEAU (T) | 154,861 | 180,672 | 162,604 | 189,706 | 170,734 | 199,191 | 179,271 | 209,151 |
| KENOSHA (N) | 129,052 | 148,409 | 135,505 | 155,829 | 142,280 | 163,620 | 149,394 | 171,801 |
| KENOSHA (T) | 154,861 | 180,672 | 162,604 | 189,706 | 170,734 | 199,191 | 179,271 | 209,151 |
| KEWAUNEE | 129,052 | 148,409 | 135,505 | 155,829 | 142,280 | 163,620 | 149,394 | 171,801 |
| LA CROSSE (N) | 129,052 | 148,409 | 135,505 | 155,829 | 142,280 | 163,620 | 149,394 | 171,801 |
| LA CROSSE (T) | 154,861 | 180,672 | 162,604 | 189,706 | 170,734 | 199,191 | 179,271 | 209,151 |
| LAFAYETTE | 129,052 | 148,409 | 135,505 | 155,829 | 142,280 | 163,620 | 149,394 | 171,801 |
| LANGLADE | 129,052 | 148,409 | 135,505 | 155,829 | 142,280 | 163,620 | 149,394 | 171,801 |
| LINCOLN | 129,052 | 148,409 | 135,505 | 155,829 | 142,280 | 163,620 | 149,394 | 171,801 |
| MANITOWOC | 129,052 | 148,409 | 135,505 | 155,829 | 142,280 | 163,620 | 149,394 | 171,801 |
| MARATHON (N) | 129,052 | 148,409 | 135,505 | 155,829 | 142,280 | 163,620 | 149,394 | 171,801 |
| MARATHON (T) | 154,861 | 180,672 | 162,604 | 189,706 | 170,734 | 199,191 | 179,271 | 209,151 |
| MARINETTE (T) | 154,861 | 180,672 | 162,604 | 189,706 | 170,734 | 199,191 | 179,271 | 209,151 |
| MARQUETTE (T) | 154,861 | 180,672 | 162,604 | 189,706 | 170,734 | 199,191 | 179,271 | 209,151 |
| MENOMINEE (N) | 129,052 | 148,409 | 135,505 | 155,829 | 142,280 | 163,620 | 149,394 | 171,801 |
| MENOMINEE (T) | 154,861 | 180,672 | 162,604 | 189,706 | 170,734 | 199,191 | 179,271 | 209,151 |
| MILWAUKEE (N) | 133,875 | 153,956 | 140,569 | 161,654 | 147,597 | 169,737 | 154,977 | 178,224 |
| MILWAUKEE (T) | 160,651 | 187,426 | 168,684 | 196,797 | 177,118 | 206,637 | 185,974 | 216,969 |
| MONROE | 129,052 | 148,409 | 135,505 | 155,829 | 142,280 | 163,620 | 149,394 | 171,801 |

| Holding Period | Year 6 | Year 6 | Year 7 | Year 7 | Year 8 | Year 8 | Year 9 | Year 9 |
|----------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Holding Period Percentage | 80% | 80% | 60% | 60% | 40% | 40% | 20% | 20% |
| Family Size | 1-2 | 3+ | 1-2 | 3+ | 1-2 | 3+ | 1-2 | 3+ |
| OCONTO (N) | 154,861 | 180,672 | 162,604 | 189,706 | 170,734 | 199,191 | 179,271 | 209,151 |
| ONEIDA | 129,052 | 148,409 | 135,505 | 155,829 | 142,280 | 163,620 | 149,394 | 171,801 |
| OUTAGAMIE | 135,751 | 156,115 | 142,539 | 163,921 | 149,666 | 172,117 | 157,149 | 180,723 |
| OZAUKEE | 133,875 | 153,956 | 140,569 | 161,654 | 147,597 | 169,737 | 154,977 | 178,224 |
| PEPIN | 129,052 | 148,409 | 135,505 | 155,829 | 142,280 | 163,620 | 149,394 | 171,801 |
| PIERCE | 166,441 | 191,408 | 174,763 | 200,978 | 183,501 | 211,027 | 192,676 | 221,578 |
| POLK (N) | 129,052 | 148,409 | 135,505 | 155,829 | 142,280 | 163,620 | 149,394 | 171,801 |
| POLK (T) | 154,861 | 180,672 | 162,604 | 189,706 | 170,734 | 199,191 | 179,271 | 209,151 |
| PORTAGE | 129,052 | 148,409 | 135,505 | 155,829 | 142,280 | 163,620 | 149,394 | 171,801 |
| PRICE | 129,052 | 148,409 | 135,505 | 155,829 | 142,280 | 163,620 | 149,394 | 171,801 |
| RACINE (N) | 129,052 | 148,409 | 135,505 | 155,829 | 142,280 | 163,620 | 149,394 | 171,801 |
| RACINE (T) | 154,861 | 180,672 | 162,604 | 189,706 | 170,734 | 199,191 | 179,271 | 209,151 |
| RICHLAND | 129,052 | 148,409 | 135,505 | 155,829 | 142,280 | 163,620 | 149,394 | 171,801 |
| ROCK (N) | 129,052 | 148,409 | 135,505 | 155,829 | 142,280 | 163,620 | 149,394 | 171,801 |
| ROCK (T) | 154,861 | 180,672 | 162,604 | 189,706 | 170,734 | 199,191 | 179,271 | 209,151 |
| ROCK (T) | 154,861 | 180,672 | 162,604 | 189,706 | 170,734 | 199,191 | 179,271 | 209,151 |
| RUSK (N) | 154,861 | 180,672 | 162,604 | 189,706 | 170,734 | 199,191 | 179,271 | 209,151 |
| SAUK | 129,052 | 148,409 | 135,505 | 155,829 | 142,280 | 163,620 | 149,394 | 171,801 |
| SAWYER (T) | 154,861 | 180,672 | 162,604 | 189,706 | 170,734 | 199,191 | 179,271 | 209,151 |
| SHAWANO | 129,052 | 148,409 | 135,505 | 155,829 | 142,280 | 163,620 | 149,394 | 171,801 |
| SHEBOYGAN (N) | 129,052 | 148,409 | 135,505 | 155,829 | 142,280 | 163,620 | 149,394 | 171,801 |
| SHEBOYGAN (T) | 154,861 | 180,672 | 162,604 | 189,706 | 170,734 | 199,191 | 179,271 | 209,151 |
| ST. CROIX | 166,441 | 191,408 | 174,763 | 200,978 | 183,501 | 211,027 | 192,676 | 221,578 |
| TAYLOR | 129,052 | 148,409 | 135,505 | 155,829 | 142,280 | 163,620 | 149,394 | 171,801 |
| TREMPEALEAU (N) | 154,861 | 180,672 | 162,604 | 189,706 | 170,734 | 199,191 | 179,271 | 209,151 |
| VERNON (N) | 129,052 | 148,409 | 135,505 | 155,829 | 142,280 | 163,620 | 149,394 | 171,801 |
| VERNON (T) | 154,861 | 180,672 | 162,604 | 189,706 | 170,734 | 199,191 | 179,271 | 209,151 |
| VILAS | 129,052 | 148,409 | 135,505 | 155,829 | 142,280 | 163,620 | 149,394 | 171,801 |
| WALWORTH | 129,052 | 148,409 | 135,505 | 155,829 | 142,280 | 163,620 | 149,394 | 171,801 |
| WASHBURN | 129,052 | 148,409 | 135,505 | 155,829 | 142,280 | 163,620 | 149,394 | 171,801 |
| WASHINGTON | 133,875 | 153,956 | 140,569 | 161,654 | 147,597 | 169,737 | 154,977 | 178,224 |
| WAUKESHA (N) | 133,875 | 153,956 | 140,569 | 161,654 | 147,597 | 169,737 | 154,977 | 178,224 |
| WAUKESHA (T) | 160,651 | 187,426 | 168,684 | 196,797 | 177,118 | 206,637 | 185,974 | 216,969 |
| WAUPACA | 129,052 | 148,409 | 135,505 | 155,829 | 142,280 | 163,620 | 149,394 | 171,801 |
| WAUSHARA | 129,052 | 148,409 | 135,505 | 155,829 | 142,280 | 163,620 | 149,394 | 171,801 |
| WINNEBAGO (N) | 129,052 | 148,409 | 135,505 | 155,829 | 142,280 | 163,620 | 149,394 | 171,801 |
| WOOD | 129,052 | 148,409 | 135,505 | 155,829 | 142,280 | 163,620 | 149,394 | 171,801 |