Effective May 18, 2025

The income limits in this booklet are effective for Mortgage Credit Certificates (MCC) issued on or after May 18, 2025

#### 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:

\$	X .0625 =	\$
Your Original Loan Amount	times .0625 equals your	Maximum Federal Recapture Tax

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 lessor 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.

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	110,040	126,546	115,542	132,873	121,319	139,517	127,385	146,493	133,754	153,818
ASHLAND (T)	132,048	154,056	138,650	161,759	145,583	169,847	152,862	178,339	160,505	187,256
BARRON (T)	132,048	154,056	138,650	161,759	145,583	169,847	152,862	178,339	160,505	187,256
BAYFIELD (T)	132,048		138,650	161,759	145,583	169,847		178,339	160,505	187,256
	112,350	154,056	117,968	135,663	123,866		152,862	149,568		157,046
BROWN (N)		129,203		165,155		142,446	130,059		136,562	
BROWN (T)	134,820	157,290	141,561		148,639	173,413	156,071	182,084	163,875	191,188
BUFFALO	110,040	126,546	115,542	132,873	121,319	139,517	127,385	146,493	133,754	153,818
BURNETT (T)	132,048	154,056	138,650	161,759	145,583	169,847	152,862	178,339	160,505	187,256
CALUMET	117,075	134,636	122,929	141,368	129,075	148,436	135,529	155,858	142,305	163,651
CHIPPEWA	110,040	126,546	115,542	132,873	121,319	139,517	127,385	146,493	133,754	153,818
CLARK (T)	132,048	154,056	138,650	161,759	145,583	169,847	152,862	178,339	160,505	187,256
COLUMBIA	111,405	128,116	116,975	134,522	122,824	141,248	128,965	148,310	135,413	155,726
CRAWFORD (T)	132,048	154,056	138,650	161,759	145,583	169,847	152,862	178,339	160,505	187,256
DANE (N)	136,290	156,734	143,105	164,571	150,260	172,800	157,773	181,440	165,662	190,512
DANE (T)	163,548	190,806	171,725	200,346	180,311	210,363	189,327	220,881	198,793	231,925
DODGE	110,040	126,546	115,542	132,873	121,319	139,517	127,385	146,493	133,754	153,818
DODGE (T)	132,048	154,056	138,650	161,759	145,583	169,847	152,862	178,339	160,505	187,256
DOOR	110,040	126,546	115,542	132,873	121,319	139,517	127,385	146,493	133,754	153,818
DOUGLAS (N)	110,040	126,546	115,542	132,873	121,319	139,517	127,385	146,493	133,754	153,818
DOUGLAS (T)	132,048	154,056	138,650	161,759	145,583	169,847	152,862	178,339	160,505	187,256
DUNN (N)	110,040	126,546	115,542	132,873	121,319	139,517	127,385	146,493	133,754	153,818
EAU CLAIRE (N)	110,040	126,546	115,542	132,873	121,319	139,517	127,385	146,493	133,754	153,818
EAU CLAIRE (T)	132,048	154,056	138,650	161,759	145,583	169,847	152,862	178,339	160,505	187,256
EAU CLAIRE (T)	132,048	154,056	138,650	161,759	145,583	169,847	152,862	178,339	160,505	187,256
FLORENCE	110,040	126,546	115,542	132,873	121,319	139,517	127,385	146,493	133,754	153,818
FONDDU LAC (N)	110,040	126,546	115,542	132,873	121,319	139,517	127,385	146,493	133,754	153,818
FOREST	110,040	126,546	115,542	132,873	121,319	139,517	127,385	146,493	133,754	153,818
GRANT	110,040	126,546	115,542	132,873	121,319	139,517	127,385	146,493	133,754	153,818
GREEN	111,090	127,754	116,645	134,142	122,477	140,849	128,601	147,891	135,031	155,286
GREEN LAKE	110,040	126,546	115,542	132,873	121,319	139,517	127,385	146,493	133,754	153,818
IOWA	119,070	136,931	125,024	143,778	131,275		137,839	158,515	144,731	166,441
IRON (T)	132,048	154,056	138,650	161,759	145,583	169,847	152,862	178,339	160,505	187,256
JACKSON (T)	132,048	154,056	138,650	161,759	145,583	169,847	152,862	178,339	160,505	187,256
JEFFERSON	115,080	132,342	120,834	138,959	126,876	145,907	133,220	153,202	139,881	160,862
JUNEAU (T)	132,048	154,056	138,650	161,759	145,583	169,847	152,862	178,339	160,505	187,256
KENOSHA (N)	112,140	128,961	117,747	135,409	123,634	142,179	129,816	149,288	136,307	156,752
KENOSHA (T)	134,568	156,996	141,296	164,846	148,361	173,088	155,779	181,742	163,568	190,829
KEWAUNEE	112,350	129,203	117,968	135,663	123,866	142,446	130,059	149,568	136,562	157,046
LA CROSSE (N)	112,770	129,686	118,409	136,170	124,329	142,979	130,545	150,128	137,072	157,634
LA CROSSE (T)	135,324	157,878	142,090	165,772	149,195	174,061	156,655	182,764	164,488	191,902
LAFAYETTE				132,873						
	110,040	126,546	115,542		121,319	139,517	127,385	146,493	133,754	153,818
LANGLADE	110,040	126,546	115,542	132,873	121,319	139,517	127,385	146,493	133,754	153,818
LINCOLN	110,040	126,546	115,542	132,873	121,319	139,517	127,385	146,493	133,754	153,818
DOWCTINAM	110,040	126,546	115,542	132,873	121,319	139,517	127,385	146,493	133,754	153,818
MARATHON (N)	110,040	126,546	115,542	132,873	121,319	139,517	127,385	146,493	133,754	153,818
MARATHON (T)	132,048	154,056	138,650	161,759	145,583	169,847	152,862	178,339	160,505	187,256
MARINETTE (T)	132,048	154,056	138,650	161,759	145,583	169,847	152,862	178,339	160,505	187,256
MARQUETTE (T)	132,048	154,056	138,650	161,759	145,583	169,847	152,862	178,339	160,505	187,256
MENOMINEE (N)	110,040	126,546	115,542	132,873	121,319	139,517	127,385	146,493	133,754	153,818
MENOMINEE (T)	132,048	154,056	138,650	161,759	145,583	169,847	152,862	178,339	160,505	187,256
MILWAUKEE (N)	116,235	133,670	122,047	140,354	128,149	147,372	134,556	154,741	141,284	162,478
MILWAUKEE (T)	139,482	162,729	146,456	170,865	153,779	179,408	161,468	188,378	169,541	197,797
MONROE	110,040	126,546	115,542	132,873	121,319	139,517	127,385	146,493	133,754	153,818

Effective 05/18/2025										
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 (T)	132,048	154,056	138,650	161,759	145,583	169,847	152,862	178,339	160,505	187,256
ONEIDA	110,040	126,546	115,542	132,873	121,319	139,517	127,385	146,493	133,754	153,818
OUTAGAMIE	117,075	134,636	122,929	141,368	129,075	148,436	135,529	155,858	142,305	163,651
OUTAGAMIE (T)	140,490	163,905	147,515	172,100	154,891	180,705	162,636	189,740	170,768	199,227
OZAUKEE	116.235	133,670	122,047	140,354	128,149	147,372	134,556	154,741	141,284	162,478
PEPIN	110,040	126,546	115,542	132,873	121,319	139,517	127,385	146,493	133,754	153,818
PIERCE	139,020	159,873	145,971	167,867	153,270	176,260	160,934	185,073	168,981	194,327
POLK (N)	110,040	126,546	115,542	132,873	121,319	139,517	127,385	146,493	133,754	153,818
POLK (T)	132,048	154,056	138,650	161,759	145,583	169,847	152,862	178,339	160,505	187,256
PORTAGE	110,040	126,546	115,542	132,873	121,319	139,517	127,385	146,493	133,754	153,818
PORTAGE (T)	132,048	154,056	138,650	161,759	145,583	169,847	152,862	178,339	160,505	187,256
PRICE	110,040	126,546	115,542	132,873	121,319	139,517	127,385	146,493	133,754	153,818
RACINE (N)	110,040	126,546	115,542	132,873	121,319	139,517	127,385	146,493	133,754	153,818
RACINE (T)	132,048	154,056	138,650	161,759	145,583	169,847	152,862	178,339	160,505	187,256
RICHLAND	110,040	126,546	115,542	132,873	121,319	139,517	127,385	146,493	133,754	153,818
ROCK (N)	110,040	126,546	115,542	132,873	121,319	139,517	127,385	146,493	133,754	153,818
ROCK (T)	132,048	154,056	138,650	161,759	145,583	169,847	152,862	178,339	160,505	187,256
ROCK (T)	132,048	154,056	138,650	161,759	145,583	169,847	152,862	178,339	160,505	187,256
RUSK (T)	132,048	154,056	138,650	161,759	145,583	169,847	152,862	178,339	160,505	187,256
SAUK	110,040	126,546	115,542	132,873	121,319	139,517	127,385	146,493	133,754	153,818
SAWYER (T)	132,048	154,056	138,650	161,759	145,583	169,847	152,862	178,339	160,505	187,256
SHAWANO	110,040	126,546	115,542	132,873	121,319	139,517	127,385	146,493	133,754	153,818
SHEBOYGAN (N)	110,040	126,546	115,542	132,873	121,319	139,517	127,385	146,493	133,754	153,818
SHEBOYGAN (T)	132,048	154,056	138,650	161,759	145,583	169,847	152,862	178,339	160,505	187,256
ST. CROIX	139,020	159,873	145,971	167,867	153,270	176,260	160,934	185,073	168,981	194,327
TAYLOR	110,040	126,546	115,542	132,873	121,319	139,517	127,385	146,493	133,754	153,818
TREMPEALEAU (T)	132,048	154,056	138,650	161,759	145,583	169,847	152,862	178,339	160,505	187,256
VERNON (N)	110,040	126,546	115,542	132,873	121,319	139,517	127,385	146,493	133,754	153,818
VERNON (T)	132,048	154,056	138,650	161,759	145,583	169,847	152,862	178,339	160,505	187,256
VILAS	110,040	126,546	115,542	132,873	121,319	139,517	127,385	146,493	133,754	153,818
WALWORTH	115,080	132,342	120,834	138,959	126,876	145,907	133,220	153,202	139,881	160,862
WASHBURN	110,040	126,546	115,542	132,873	121,319	139,517	127,385	146,493	133,754	153,818
WASHINGTON	116,235	133,670	122,047	140,354	128,149	147,372	134,556	154,741	141,284	162,478
WAUKESHA (N)	116,235	133,670	122,047	140,354	128,149	147,372	134,556	154,741	141,284	162,478
WAUPACA	110,040	126,546	115,542	132,873	121,319	139,517	127,385	146,493	133,754	153,818
WAUSHARA	110,040	126,546	115,542	132,873	121,319	139,517	127,385	146,493	133,754	153,818
WINNEBAGO	110,040	126,546	115,542	132,873	121,319	139,517	127,385	146,493	133,754	153,818
WINNEBAGO (T)	132,048	154,056	138,650	161,759	145,583	169,847	152,862	178,339	160,505	187,256
WOOD	110,040	126,546	115,542	132,873	121,319	139,517	127,385	146,493	133,754	153,818

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+
Carring Size		-	- '-			-	- '-	_
ADAMS	140,442	161,509	147,464	169,584	154,837	178,063	162,579	186,966
ASHLAND (T)	168,530	196,619	176,957	206,450	185,805	216,773	195,095	227,612
BARRON (T)	168,530	196,619	176,957	206,450	185,805	216,773	195,095	227,612
BAYFIELD (T)	168,530	196,619	176,957	206,450	185,805	216,773	195,095	227,612
BROWN (N)	143,390	164,898	150,560	173,143	158,088	181,800	165,992	190,890
BROWN (T)	172,069	200,747	180,672	210,784	189,706	221,323	199,191	232,389
BUFFALO	140,442	161,509	147,464	169,584	154,837	178,063	162,579	186,966
BURNETT (T)	168,530	196,619	176,957	206,450	185,805	216,773	195,095	227,612
CALUMET	149,420	171,834	156,891	180,426	164,736	189,447	172,973	198,919
CHIPPEWA	140,442	161,509	147,464	169,584	154,837	178,063	162,579	186,966
CLARK (T)	168,530	196,619	176,957	206,450	185,805	216,773	195,095	227,612
COLUMBIA	142,184	163,512	149,293	171,688	156,758	180,272	164,596	189,286
CRAWFORD (T)	168,530	196,619	176,957	206,450	185,805	216,773	195,095	227,612
DANE (N)	173,945	200,038	182,642	210,040	191,774	220,542	201,363	231,569
DANE (T)	208,733	243,521	219,170	255,697	230,129	268,482	241,635	281,906
DODGE	140,442	161,509	147,464	169,584	154,837	178,063	162,579	186,966
DODGE (T)	168,530	196,619	176,957	206,450	185,805	216,773	195,095	227,612
DOOR	140,442	161,509	147,464	169,584	154,837	178,063	162,579	186,966
DOUGLAS (N)	140,442	161,509	147,464	169,584	154,837	178,063	162,579	186,966
DOUGLAS (T)	168,530	196,619	176,957	206,450	185,805	216,773	195,095	227,612
DUNN (N)	140,442	161,509	147,464	169,584	154,837	178,063	162,579	186,966
EAU CLAIRE (N)	140,442	161,509	147,464	169,584	154,837	178,063	162,579	186,966
EAU CLAIRE (T)	168,530	196,619	176,957	206,450	185,805	216,773	195,095	227,612
EAU CLAIRE (T)	168,530	196,619	176,957	206,450	185,805	216,773	195,095	227,612
FLORENCE	140,442	161,509	147,464	169,584	154,837	178,063	162,579	186,966
FOND DU LAC (N)	140,442	161,509	147,464	169,584	154,837	178,063	162,579	186,966
FOREST	140,442	161,509	147,464	169,584	154,837	178,063	162,579	186,966
GRANT	140,442	161,509	147,464	169,584	154,837	178,063	162,579	186,966
GREEN	141,783	163,050	148,872	171,203	156,316	179,763	164,132	188,751
GREEN LAKE	140,442	161,509	147,464	169,584	154,837	178,063	162,579	186,966
IOWA	151,968	174,763	159,566	183,501	167,544	192,676	175,921	202,310
IRON (T)	168,530	196,619	176,957	206,450	185,805	216,773	195,095	
JACKSON (T)	168,530	196,619	176,957	206,450	185,805	216,773	195,095	227,612
JEFFERSON	146,875	168,905	154,219	177,350	161,930	186,218	170,027	195,529
JUNEAU (T)	168,530	196,619	176,957	206,450	185,805	216,773	195,095	227,612
KENOSHA (N)	143,122	164,590	150,278	172,820	157,792	181,461	165,682	190,534
KENOSHA (T)	171,746	200,370	180,333	210,389	189,350	220,908	198,818	231,953
KEWAUNEE	143,390	164,898	150,560	173,143	158,088	181,800	165,992	190,890
LA CROSSE (N)	143,926	165,516	151,122	173,792	158,678	182,482	166,612	191,606
LA CROSSE (T)	172,712	201,497	181,348	211,572	190,415	222,151	199,936	233,259
LAFAYETTE	140,442	161,509	147,464	169,584	154,837	178,063	162,579	186,966
LANGLADE	140,442	161,509	147,464	169,584	154,837	178,063	162,579	186,966
LINCOLN	140,442	161,509	147,464	169,584	154,837	178,063	162,579	186,966
MANITOWOC	140,442	161,509	147,464	169,584	154,837	178,063	162,579	186,966
MARATHON (N)	140,442	161,509	147,464	169,584	154,837	178,063	162,579	186,966
MARATHON (T)	168,530	196,619	176,957	206,450	185,805	216,773	195,095	227,612
MARINETTE (T)	168,530	196,619	176,957	206,450	185,805	216,773	195,095	227,612
MARQUETTE (T)	168,530	196,619	176,957	206,450	185,805	216,773	195,095	227,612
MENOMINEE (N)	140,442	161,509	147,464	169,584	154,837	178,063	162,579	186,966
MENOMINEE (T)	168,530	196,619	176,957	206,450	185,805	216,773	195,095	227,612
MILWAUKEE (N)	148,348	170,602	155,765	179,132	163,553	188,089	171,731	197,493
MILWAUKEE (T)	178,018	207,687	186,919	218,071	196,265	228,975	206,078	240,424
MONROE	140,442	161,509	147,464	169,584	154,837	178,063	162,579	186,966

Effective 05/18/2025								
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 (T)	168,530	196,619	176,957	206,450	185,805	216,773	195,095	227,612
ONEIDA	140,442	161,509	147,464	169,584	154,837	178,063	162,579	186,966
OUTAGAMIE	149,420	171,834	156,891	180,426	164,736	189,447	172,973	198,919
OUTAGAMIE (T)	179,306	209,188	188,271	219,647	197,685	230,629	207,569	242,160
OZAUKEE	148,348	170,602	155,765	179,132	163,553	188,089	171,731	197,493
PEPIN	140,442	161,509	147,464	169,584	154,837	178,063	162,579	186,966
PIERCE	177,430	204,043	186,302	214,245	195,617	224,957	205,398	236,205
POLK (N)	140,442	161,509	147,464	169,584	154,837	178,063	162,579	186,966
POLK (T)	168,530	196,619	176,957	206,450	185,805	216,773	195,095	227,612
PORTAGE	140,442	161,509	147,464	169,584	154,837	178,063	162,579	186,966
PORTAGE (T)	168,530	196,619	176,957	206,450	185,805	216,773	195,095	227,612
PRICE	140,442	161,509	147,464	169,584	154,837	178,063	162,579	186,966
RACINE (N)	140,442	161,509	147,464	169,584	154,837	178,063	162,579	186,966
RACINE (T)	168,530	196,619	176,957	206,450	185,805	216,773	195,095	227,612
RICHLAND	140,442	161,509	147,464	169,584	154,837	178,063	162,579	186,966
ROCK (N)	140,442	161,509	147,464	169,584	154,837	178,063	162,579	186,966
ROCK (T)	168,530	196,619	176,957	206,450	185,805	216,773	195,095	227,612
ROCK (T)	168,530	196,619	176,957	206,450	185,805	216,773	195,095	227,612
RUSK (T)	168,530	196,619	176,957	206,450	185,805	216,773	195,095	227,612
SAUK	140,442	161,509	147,464	169,584	154,837	178,063	162,579	186,966
SAWYER (T)	168,530	196,619	176,957	206,450	185,805	216,773	195,095	227,612
SHAWANO	140,442	161,509	147,464	169,584	154,837	178,063	162,579	186,966
SHEBOYGAN (N)	140,442	161,509	147,464	169,584	154,837	178,063	162,579	186,966
SHEBOYGAN (T)	168,530	196,619	176,957	206,450	185,805	216,773	195,095	227,612
ST. CROIX	177,430	204,043	186,302	214,245	195,617	224,957	205,398	236,205
TAYLOR	140,442	161,509	147,464	169,584	154,837	178,063	162,579	186,966
TREMPEALEAU (T)	168,530	196,619	176,957	206,450	185,805	216,773	195,095	227,612
VERNON (N)	140,442	161,509	147,464	169,584	154,837	178,063	162,579	186,966
VERNON (T)	168,530	196,619	176,957	206,450	185,805	216,773	195,095	227,612
VILAS	140,442	161,509	147,464	169,584	154,837	178,063	162,579	186,966
WALWORTH	146,875	168,905	154,219	177,350	161,930	186,218	170,027	195,529
WASHBURN	140,442	161,509	147,464	169,584	154,837	178,063	162,579	186,966
WASHINGTON	148,348	170,602	155,765	179,132	163,553	188,089	171,731	197,493
WAUKESHA (N)	148,348	170,602	155,765	179,132	163,553	188,089	171,731	197,493
WAUPACA	140,442	161,509	147,464	169,584	154,837	178,063	162,579	186,966
WAUSHARA	140,442	161,509	147,464	169,584	154,837	178,063	162,579	186,966
WINNEBAGO	140,442	161,509	147,464	169,584	154,837	178,063	162,579	186,966
WINNEBAGO (T)	168,530	196,619	176,957	206,450	185,805	216,773	195,095	227,612
WOOD	140,442	161,509	147,464	169,584	154,837	178,063	162,579	186,966