

The income limits in this booklet are effective for Mortgage Credit Certificates (MCC) issued on or after May 13, 2024

**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.

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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	102,270	117,611	107,384	123,492	112,753	129,667	118,391	136,150	124,311	142,958
ASHLAND (T)	122,724	143,178	128,860	150,337	135,303	157,854	142,068	165,747	149,171	174,034
BARRON (T)	122,724	143,178	128,860	150,337	135,303	157,854	142,068	165,747	149,171	174,034
BAYFIELD (T)	122,724	143,178	128,860	150,337	135,303	157,854	142,068	165,747	149,171	174,034
BROWN (N)	102,900	118,335	108,045	124,252	113,447	130,465	119,119	136,988	125,075	143,837
BROWN (T)	123,480	144,060	129,654	151,263	136,137	158,826	142,944	166,767	150,091	175,105
BUFFALO	102,270	117,611	107,384	123,492	112,753	129,667	118,391	136,150	124,311	142,958
BURNETT (T)	122,724	143,178	128,860	150,337	135,303	157,854	142,068	165,747	149,171	174,034
CALUMET	109,200	125,580	114,660	131,859	120,393	138,452	126,413	145,375	132,734	152,644
CHIPPEWA	104,370	120,026	109,589	126,027	115,068	132,328	120,821	138,944	126,862	145,891
CLARK (T)	122,724	143,178	128,860	150,337	135,303	157,854	142,068	165,747	149,171	174,034
COLUMBIA	104,580	120,267	109,809	126,280	115,299	132,594	121,064	139,224	127,117	146,185
CRAWFORD (T)	122,724	143,178	128,860	150,337	135,303	157,854	142,068	165,747	149,171	174,034
DANE (N)	132,195	152,024	138,805	159,625	145,745	167,606	153,032	175,986	160,684	184,785
DANE (T)	158,634	185,073	166,566	194,327	174,894	204,043	183,639	214,245	192,821	224,957
DODGE	102,270	117,611	107,384	123,492	112,753	129,667	118,391	136,150	124,311	142,958
DODGE (T)	122,724	143,178	128,860	150,337	135,303	157,854	142,068	165,747	149,171	174,034
DOOR	102,270	117,611	107,384	123,492	112,753	129,667	118,391	136,150	124,311	142,958
DOUGLAS (N)	102,270	117,611	107,384	123,492	112,753	129,667	118,391	136,150	124,311	142,958
DOUGLAS (T)	122,724	143,178	128,860	150,337	135,303	157,854	142,068	165,747	149,171	174,034
DUNN (N)	102,270	117,611	107,384	123,492	112,753	129,667	118,391	136,150	124,311	142,958
EAU CLAIRE (N)	104,370	120,026	109,589	126,027	115,068	132,328	120,821	138,944	126,862	145,891
EAU CLAIRE (T)	125,244	146,118	131,506	153,424	138,081	161,095	144,985	169,150	152,234	177,608
EAU CLAIRE (T)	125,244	146,118	131,506	153,424	138,081	161,095	144,985	169,150	152,234	177,608
FLORENCE	102,270	117,611	107,384	123,492	112,753	129,667	118,391	136,150	124,311	142,958
FOND DU LAC (N)	102,270	117,611	107,384	123,492	112,753	129,667	118,391	136,150	124,311	142,958
FOREST	102,270	117,611	107,384	123,492	112,753	129,667	118,391	136,150	124,311	142,958
GRANT	102,270	117,611	107,384	123,492	112,753	129,667	118,391	136,150	124,311	142,958
GREEN	102,900	118,335	108,045	124,252	113,447	130,465	119,119	136,988	125,075	143,837
GREEN LAKE	102,270	117,611	107,384	123,492	112,753	129,667	118,391	136,150	124,311	142,958
IOWA	110,565	127,150	116,093	133,508	121,898	140,183	127,993	147,192	134,393	154,552
IRON (T)	122,724	143,178	128,860	150,337	135,303	157,854	142,068	165,747	149,171	174,034
JACKSON (T)	122,724	143,178	128,860	150,337	135,303	157,854	142,068	165,747	149,171	174,034
JEFFERSON	105,420	121,233	110,691	127,295	116,226	133,660	122,037	140,343	128,139	147,360
JUNEAU (T)	122,724	143,178	128,860	150,337	135,303	157,854	142,068	165,747	149,171	174,034
KENOSHA (N)	102,690	118,094	107,825	123,999	113,216	130,199	118,877	136,709	124,821	143,544
KENOSHA (T)	123,228	143,766	129,389	150,954	135,858	158,502	142,651	166,427	149,784	174,748
KEWAUNEE	102,900	118,335	108,045	124,252	113,447	130,465	119,119	136,988	125,075	143,837
LA CROSSE (N)	103,320	118,818	108,486	124,759	113,910	130,997	119,606	137,547	125,586	144,424
LA CROSSE (T)	123,984	144,648	130,183	151,880	136,692	159,474	143,527	167,448	150,703	175,820
LAFAYETTE	102,270	117,611	107,384	123,492	112,753	129,667	118,391	136,150	124,311	142,958
LANGLADE	102,270	117,611	107,384	123,492	112,753	129,667	118,391	136,150	124,311	142,958
LINCOLN	102,270	117,611	107,384	123,492	112,753	129,667	118,391	136,150	124,311	142,958
MANITOWOC	102,270	117,611	107,384	123,492	112,753	129,667	118,391	136,150	124,311	142,958
MARATHON (N)	102,270	117,611	107,384	123,492	112,753	129,667	118,391	136,150	124,311	142,958
MARATHON (T)	122,724	143,178	128,860	150,337	135,303	157,854	142,068	165,747	149,171	174,034
MARINETTE (T)	122,724	143,178	128,860	150,337	135,303	157,854	142,068	165,747	149,171	174,034
MARQUETTE (T)	122,724	143,178	128,860	150,337	135,303	157,854	142,068	165,747	149,171	174,034
MENOMINEE (N)	102,270	117,611	107,384	123,492	112,753	129,667	118,391	136,150	124,311	142,958
MENOMINEE (T)	122,724	143,178	128,860	150,337	135,303	157,854	142,068	165,747	149,171	174,034
MILWAUKEE (N)	107,205	123,286	112,565	129,450	118,193	135,923	124,103	142,719	130,308	149,855
MILWAUKEE (T)	128,646	150,087	135,078	157,591	141,832	165,471	148,924	173,745	156,370	182,432
MONROE	102,270	117,611	107,384	123,492	112,753	129,667	118,391	136,150	124,311	142,958

Effective 05/13/2024										
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)	122,724	143,178	128,860	150,337	135,303	157,854	142,068	165,747	149,171	174,034
ONEIDA	102,270	117,611	107,384	123,492	112,753	129,667	118,391	136,150	124,311	142,958
OUTAGAMIE	109,200	125,580	114,660	131,859	120,393	138,452	126,413	145,375	132,734	152,644
OUTAGAMIE (T)	131,040	152,880	137,592	160,524	144,472	168,550	151,696	176,978	159,281	185,827
OZAUKEE	107,205	123,286	112,565	129,450	118,193	135,923	124,103	142,719	130,308	149,855
PEPIN	102,270	117,611	107,384	123,492	112,753	129,667	118,391	136,150	124,311	142,958
PIERCE	130,410	149,972	136,931	157,471	143,778	165,345	150,967	173,612	158,515	182,293
POLK (N)	102,270	117,611	107,384	123,492	112,753	129,667	118,391	136,150	124,311	142,958
POLK (T)	122,724	143,178	128,860	150,337	135,303	157,854	142,068	165,747	149,171	174,034
PORTAGE	104,055	119,663	109,258	125,646	114,721	131,928	120,457	138,524	126,480	145,450
PORTAGE (T)	124,866	145,677	131,109	152,961	137,664	160,609	144,547	168,639	151,774	177,071
PRICE	102,270	117,611	107,384	123,492	112,753	129,667	118,391	136,150	124,311	142,958
RACINE (N)	102,270	117,611	107,384	123,492	112,753	129,667	118,391	136,150	124,311	142,958
RACINE (T)	122,724	143,178	128,860	150,337	135,303	157,854	142,068	165,747	149,171	174,034
RICHLAND	102,270	117,611	107,384	123,492	112,753	129,667	118,391	136,150	124,311	142,958
ROCK (N)	102,270	117,611	107,384	123,492	112,753	129,667	118,391	136,150	124,311	142,958
ROCK (T)	122,724	143,178	128,860	150,337	135,303	157,854	142,068	165,747	149,171	174,034
ROCK (T)	122,724	143,178	128,860	150,337	135,303	157,854	142,068	165,747	149,171	174,034
RUSK (T)	122,724	143,178	128,860	150,337	135,303	157,854	142,068	165,747	149,171	174,034
SAUK	102,270	117,611	107,384	123,492	112,753	129,667	118,391	136,150	124,311	142,958
SAWYER (T)	122,724	143,178	128,860	150,337	135,303	157,854	142,068	165,747	149,171	174,034
SHAWANO	102,270	117,611	107,384	123,492	112,753	129,667	118,391	136,150	124,311	142,958
SHEBOYGAN (N)	102,270	117,611	107,384	123,492	112,753	129,667	118,391	136,150	124,311	142,958
SHEBOYGAN (T)	122,724	143,178	128,860	150,337	135,303	157,854	142,068	165,747	149,171	174,034
ST. CROIX	130,410	149,972	136,931	157,471	143,778	165,345	150,967	173,612	158,515	182,293
TAYLOR	102,270	117,611	107,384	123,492	112,753	129,667	118,391	136,150	124,311	142,958
TREMPEALEAU (T)	122,724	143,178	128,860	150,337	135,303	157,854	142,068	165,747	149,171	174,034
VERNON (N)	102,270	117,611	107,384	123,492	112,753	129,667	118,391	136,150	124,311	142,958
VERNON (T)	122,724	143,178	128,860	150,337	135,303	157,854	142,068	165,747	149,171	174,034
VILAS	102,270	117,611	107,384	123,492	112,753	129,667	118,391	136,150	124,311	142,958
WALWORTH	106,260	122,199	111,573	128,309	117,152	134,724	123,010	141,460	129,161	148,533
WASHBURN	102,270	117,611	107,384	123,492	112,753	129,667	118,391	136,150	124,311	142,958
WASHINGTON	107,205	123,286	112,565	129,450	118,193	135,923	124,103	142,719	130,308	149,855
WAUKESHA (N)	107,205	123,286	112,565	129,450	118,193	135,923	124,103	142,719	130,308	149,855
WAUPACA	102,270	117,611	107,384	123,492	112,753	129,667	118,391	136,150	124,311	142,958
WAUSHARA	102,270	117,611	107,384	123,492	112,753	129,667	118,391	136,150	124,311	142,958
WINNEBAGO	103,950	119,543	109,148	125,520	114,605	131,796	120,335	138,386	126,352	145,305
WINNEBAGO (T)	124,740	145,530	130,977	152,807	137,526	160,447	144,402	168,469	151,622	176,892
WOOD	102,270	117,611	107,384	123,492	112,753	129,667	118,391	136,150	124,311	142,958

Effective 05/13/2024								
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	130,527	150,106	137,053	157,611	143,906	165,492	151,101	173,767
ASHLAND (T)	156,630	182,736	164,462	191,873	172,685	201,467	181,319	211,540
BARRON (T)	156,630	182,736	164,462	191,873	172,685	201,467	181,319	211,540
BAYFIELD (T)	156,630	182,736	164,462	191,873	172,685	201,467	181,319	211,540
BROWN (N)	131,329	151,029	137,895	158,580	144,790	166,509	152,030	174,834
BROWN (T)	157,596	183,860	165,476	193,053	173,750	202,706	182,438	212,841
BUFFALO	130,527	150,106	137,053	157,611	143,906	165,492	151,101	173,767
BURNETT (T)	156,630	182,736	164,462	191,873	172,685	201,467	181,319	211,540
CALUMET	139,371	160,276	146,340	168,290	153,657	176,705	161,340	185,540
CHIPPEWA	133,205	153,186	139,865	160,845	146,858	168,887	154,201	177,331
CLARK (T)	156,630	182,736	164,462	191,873	172,685	201,467	181,319	211,540
COLUMBIA	133,473	153,494	140,147	161,169	147,154	169,227	154,512	177,688
CRAWFORD (T)	156,630	182,736	164,462	191,873	172,685	201,467	181,319	211,540
DANE (N)	168,718	194,024	177,154	203,725	186,012	213,911	195,313	224,607
DANE (T)	202,462	236,205	212,585	248,015	223,214	260,416	234,375	273,437
DODGE	130,527	150,106	137,053	157,611	143,906	165,492	151,101	173,767
DODGE (T)	156,630	182,736	164,462	191,873	172,685	201,467	181,319	211,540
DOOR	130,527	150,106	137,053	157,611	143,906	165,492	151,101	173,767
DOUGLAS (N)	130,527	150,106	137,053	157,611	143,906	165,492	151,101	173,767
DOUGLAS (T)	156,630	182,736	164,462	191,873	172,685	201,467	181,319	211,540
DUNN (N)	130,527	150,106	137,053	157,611	143,906	165,492	151,101	173,767
EAU CLAIRE (N)	133,205	153,186	139,865	160,845	146,858	168,887	154,201	177,331
EAU CLAIRE (T)	159,846	186,488	167,838	195,812	176,230	205,603	185,042	215,883
EAU CLAIRE (T)	159,846	186,488	167,838	195,812	176,230	205,603	185,042	215,883
FLORENCE	130,527	150,106	137,053	157,611	143,906	165,492	151,101	173,767
FOND DU LAC (N)	130,527	150,106	137,053	157,611	143,906	165,492	151,101	173,767
FOREST	130,527	150,106	137,053	157,611	143,906	165,492	151,101	173,767
GRANT	130,527	150,106	137,053	157,611	143,906	165,492	151,101	173,767
GREEN	131,329	151,029	137,895	158,580	144,790	166,509	152,030	174,834
GREEN LAKE	130,527	150,106	137,053	157,611	143,906	165,492	151,101	173,767
IOWA	141,113	162,280	148,169	170,394	155,577	178,914	163,356	187,860
IRON (T)	156,630	182,736	164,462	191,873	172,685	201,467	181,319	211,540
JACKSON (T)	156,630	182,736	164,462	191,873	172,685	201,467	181,319	211,540
JEFFERSON	134,546	154,728	141,273	162,464	148,337	170,587	155,754	179,116
JUNEAU (T)	156,630	182,736	164,462	191,873	172,685	201,467	181,319	211,540
KENOSHA (N)	131,062	150,721	137,615	158,257	144,496	166,170	151,721	174,479
KENOSHA (T)	157,273	183,485	165,137	192,659	173,394	202,292	182,064	212,407
KEWAUNEE	131,329	151,029	137,895	158,580	144,790	166,509	152,030	174,834
LA CROSSE (N)	131,865	151,645	138,458	159,227	145,381	167,188	152,650	175,547
LA CROSSE (T)	158,238	184,611	166,150	193,842	174,458	203,534	183,181	213,711
LAFAYETTE	130,527	150,106	137,053	157,611	143,906	165,492	151,101	173,767
LANGLADE	130,527	150,106	137,053	157,611	143,906	165,492	151,101	173,767
LINCOLN	130,527	150,106	137,053	157,611	143,906	165,492	151,101	173,767
MANITOWOC	130,527	150,106	137,053	157,611	143,906	165,492	151,101	173,767
MARATHON (N)	130,527	150,106	137,053	157,611	143,906	165,492	151,101	173,767
MARATHON (T)	156,630	182,736	164,462	191,873	172,685	201,467	181,319	211,540
MARINETTE (T)	156,630	182,736	164,462	191,873	172,685	201,467	181,319	211,540
MARQUETTE (T)	156,630	182,736	164,462	191,873	172,685	201,467	181,319	211,540
MENOMINEE (N)	130,527	150,106	137,053	157,611	143,906	165,492	151,101	173,767
MENOMINEE (T)	156,630	182,736	164,462	191,873	172,685	201,467	181,319	211,540
MILWAUKEE (N)	136,823	157,348	143,664	165,215	150,847	173,476	158,389	182,150
MILWAUKEE (T)	164,189	191,554	172,398	201,132	181,018	211,189	190,069	221,748
MONROE	130,527	150,106	137,053	157,611	143,906	165,492	151,101	173,767

Effective 05/13/2024

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)	156,630	182,736	164,462	191,873	172,685	201,467	181,319	211,540
ONEIDA	130,527	150,106	137,053	157,611	143,906	165,492	151,101	173,767
OUTAGAMIE	139,371	160,276	146,340	168,290	153,657	176,705	161,340	185,540
OUTAGAMIE (T)	167,245	195,118	175,607	204,874	184,387	215,118	193,606	225,874
OZAUKEE	136,823	157,348	143,664	165,215	150,847	173,476	158,389	182,150
PEPIN	130,527	150,106	137,053	157,611	143,906	165,492	151,101	173,767
PIERCE	166,441	191,408	174,763	200,978	183,501	211,027	192,676	221,578
POLK (N)	130,527	150,106	137,053	157,611	143,906	165,492	151,101	173,767
POLK (T)	156,630	182,736	164,462	191,873	172,685	201,467	181,319	211,540
PORTAGE	132,804	152,723	139,444	160,359	146,416	168,377	153,737	176,796
PORTAGE (T)	159,363	185,925	167,331	195,221	175,698	204,982	184,483	215,231
PRICE	130,527	150,106	137,053	157,611	143,906	165,492	151,101	173,767
RACINE (N)	130,527	150,106	137,053	157,611	143,906	165,492	151,101	173,767
RACINE (T)	156,630	182,736	164,462	191,873	172,685	201,467	181,319	211,540
RICHLAND	130,527	150,106	137,053	157,611	143,906	165,492	151,101	173,767
ROCK (N)	130,527	150,106	137,053	157,611	143,906	165,492	151,101	173,767
ROCK (T)	156,630	182,736	164,462	191,873	172,685	201,467	181,319	211,540
ROCK (T)	156,630	182,736	164,462	191,873	172,685	201,467	181,319	211,540
RUSK (T)	156,630	182,736	164,462	191,873	172,685	201,467	181,319	211,540
SAUK	130,527	150,106	137,053	157,611	143,906	165,492	151,101	173,767
SAWYER (T)	156,630	182,736	164,462	191,873	172,685	201,467	181,319	211,540
SHAWANO	130,527	150,106	137,053	157,611	143,906	165,492	151,101	173,767
SHEBOYGAN (N)	130,527	150,106	137,053	157,611	143,906	165,492	151,101	173,767
SHEBOYGAN (T)	156,630	182,736	164,462	191,873	172,685	201,467	181,319	211,540
ST. CROIX	166,441	191,408	174,763	200,978	183,501	211,027	192,676	221,578
TAYLOR	130,527	150,106	137,053	157,611	143,906	165,492	151,101	173,767
TREMPEALEAU (T)	156,630	182,736	164,462	191,873	172,685	201,467	181,319	211,540
VERNON (N)	130,527	150,106	137,053	157,611	143,906	165,492	151,101	173,767
VERNON (T)	156,630	182,736	164,462	191,873	172,685	201,467	181,319	211,540
VILAS	130,527	150,106	137,053	157,611	143,906	165,492	151,101	173,767
WALWORTH	135,619	155,960	142,400	163,758	149,520	171,946	156,996	180,543
WASHBURN	130,527	150,106	137,053	157,611	143,906	165,492	151,101	173,767
WASHINGTON	136,823	157,348	143,664	165,215	150,847	173,476	158,389	182,150
WAUKESHA (N)	136,823	157,348	143,664	165,215	150,847	173,476	158,389	182,150
WAUPACA	130,527	150,106	137,053	157,611	143,906	165,492	151,101	173,767
WAUSHARA	130,527	150,106	137,053	157,611	143,906	165,492	151,101	173,767
WINNEBAGO	132,670	152,570	139,304	160,199	146,269	168,209	153,582	176,619
WINNEBAGO (T)	159,203	185,737	167,163	195,024	175,521	204,775	184,297	215,014
WOOD	130,527	150,106	137,053	157,611	143,906	165,492	151,101	173,767