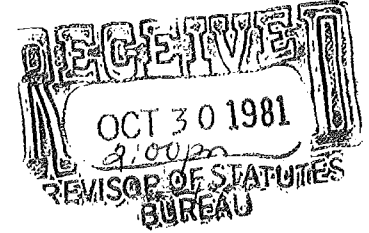


Tax 2
CERTIFICATE

STATE OF WISCONSIN)
DEPARTMENT OF REVENUE) SS



TO ALL TO WHOM THESE PRESENTS SHALL COME, GREETINGS:

I, Mark E. Musolf, Secretary of the Department of Revenue and custodian of the official records of said department do hereby certify that the annexed rule, relating to indexing the income tax rate schedule for taxable year 1981, was duly approved and adopted by this department on October 29, 1981.

I further certify that said copy has been compared by me with the original on file in this department and that the same is a true copy thereof, and of the whole of such original.

IN TESTIMONY WHEREOF, I have hereunto set my hand at 125 South Webster Street in the city of Madison, this 29th day of October, 1981.

A handwritten signature in cursive script, appearing to read "Mark E. Musolf".

Mark E. Musolf
Secretary of Revenue

1-1-82

ORDER OF THE WISCONSIN DEPARTMENT OF REVENUE
ADOPTING RULE TAX 2.081(3), "INDEXED INCOME TAX RATE SCHEDULE
FOR THE 1981 TAXABLE YEAR"

Relating to indexing the income tax brackets applicable to individuals, estates and trusts for the 1981 taxable year.

Analysis by the Department of Revenue

Under s. 71.09(2), Wis. Stats., the Department of Revenue by administrative rule must annually change the dollar amounts of the taxable income in the tax rate schedule applicable to individuals, estates and trusts, based on changes in the U.S. Consumer Price Index. For the 1981 taxable year, the income brackets must be changed to recognize the percentage change between the U.S. Consumer Price Index, all Urban Consumers, U.S. City Average, for the month of June 1980 and the month of June 1981. The annual change is limited by statute to a maximum of 10%.

The Consumer Price Index, all Urban Consumers, U.S. City Average increased from 247.6 for June 1980 to 271.3 for June 1981, a 9.6% increase. Therefore, the dollar amounts of taxable income in the 1981 tax rate schedule have been increased by 9.6%.

Pursuant to authority vested in the Department of Revenue by section 71.09(2), Wis. Stats., the Department of Revenue hereby adopts a rule interpreting sections 71.09(1b) and (2), Wis. Stats., as follows:

Section Tax 2.081(3) of the Wisconsin administrative code is adopted to read:

Tax 2.081(3) INDEXED INCOME TAX RATE SCHEDULE FOR THE 1981 TAXABLE YEAR. (a) The consumer price index, all urban consumers, U.S. city average increased from 247.6 for June 1980 to 271.3 for June 1981, a 9.6% increase. Therefore, the dollar amounts set forth in sub. (2), shall be increased by 9.6% as required by s. 71.09(2), Stats., for the 1981 taxable year.

(b) The tax to be assessed, levied and collected upon taxable incomes of all persons other than corporations for the 1981 taxable year shall be computed at the following rates:

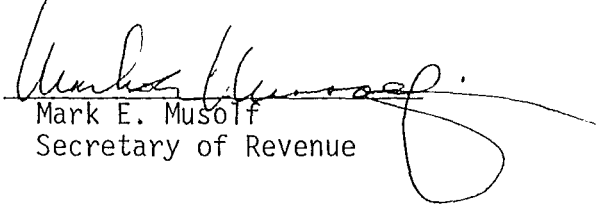
Wisconsin Net Taxable Income

<u>Exceeding</u>	<u>Not Exceeding</u>	<u>Tax Rate</u>
\$ 0	\$ 3,600	3.4%
\$ 3,600	\$ 7,200	5.2%
\$ 7,200	\$10,900	7.0%
\$10,900	\$14,500	8.2%
\$14,500	\$18,100	8.7%
\$18,100	\$24,100	9.1%
\$24,100	\$48,200	9.5%
Over \$48,200		10.0%

The rule contained in this order shall apply to the 1981 taxable year.

Dated: October 29, 1981

WISCONSIN DEPARTMENT OF REVENUE

By: 
Mark E. Musolf
Secretary of Revenue



State of Wisconsin \ DEPARTMENT OF REVENUE

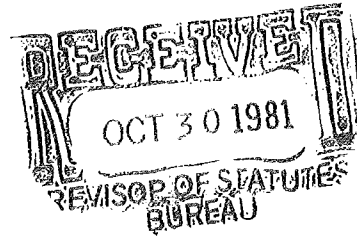
Lee Sherman Dreyfus
Governor

Mark E. Musolf
Secretary

October 29, 1981

125 SOUTH WEBSTER STREET
MADISON, WISCONSIN 53702

Orlan L. Prestegard
Revisor of Statutes
411 West, State Capitol
Madison, WI 53702

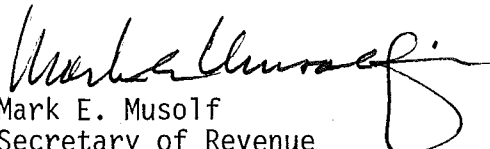


Dear Mr. Prestegard:

Enclosed are a certified copy and an extra copy of an Order of the Department of Revenue adopting Rule Tax 2.081(3).

These materials are filed with you pursuant to s. 227.023(1), Wis. Stats.

Sincerely,


Mark E. Musolf
Secretary of Revenue

Enclosures

cc: Ms. Vel Phillips, Secretary of State
Prentice Hall, Inc.
Commerce Clearing House, Inc.



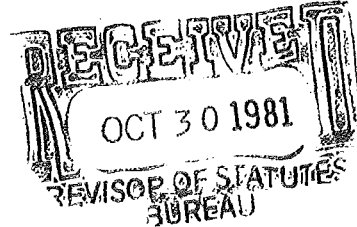
State of Wisconsin \ DEPARTMENT OF REVENUE

Lee Sherman Dreyfus
Governor

October 29, 1981

Mark E. Musolf
Secretary

Ms. Vel Phillips
Secretary of State
13 West, State Capitol
Madison, WI 53702



125 SOUTH WEBSTER STREET
MADISON, WISCONSIN 53702

Dear Ms. Phillips:

Enclosed are a Certificate and an Order of the Department of Revenue adopting Rule Tax 2.081(3).

These materials are filed with you pursuant to s. 227.023(1), Wis. Stats.

Sincerely,

Mark E. Musolf
Secretary of Revenue

Enclosures

cc: Revisor of Statutes