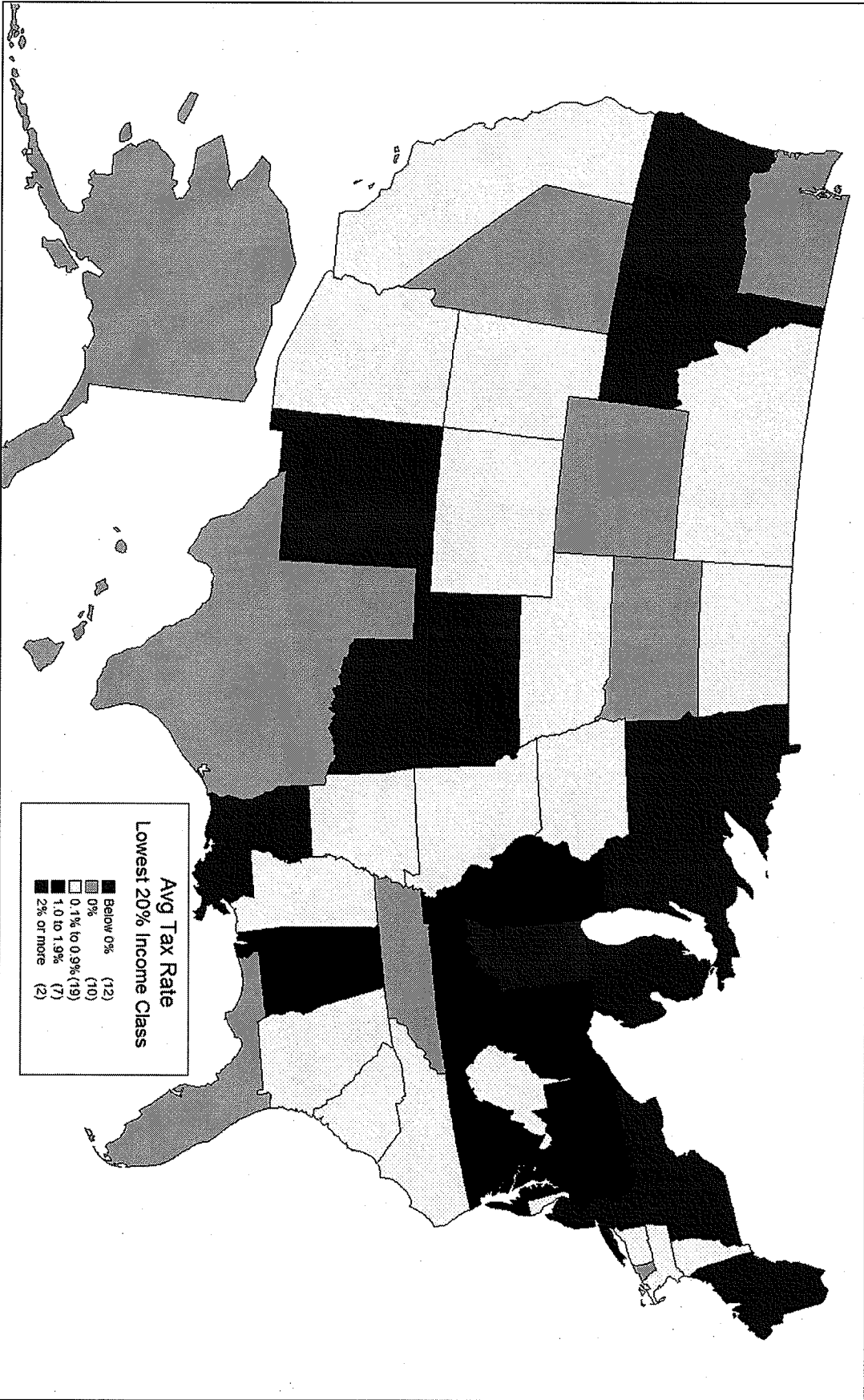


Average Effective Income Tax Rates Bottom 20% of Income Wisconsin Among 12 States With an Average Effective Tax Rate Less Than 0%



Source: Who Pays?, November 2009, Institution for Taxation and Economic Policy