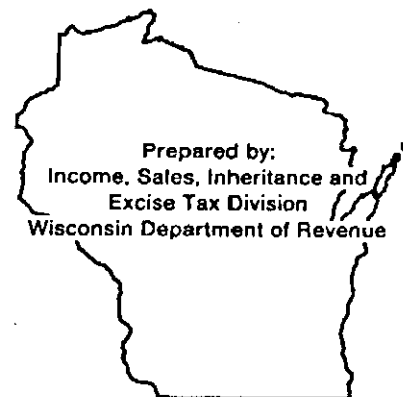


WISCONSIN TAX BULLETIN

January 1987
NUMBER 54

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NEW TAX LAWS

In October 1987, the Wisconsin Legislature enacted changes to the Wisconsin tax laws. On pages 28 to 33 of this Wisconsin Tax Bulletin is a supplement containing brief descriptions of the new laws enacted and their effective dates.

ADDITIONAL COUNTIES ADOPT COUNTY SALES AND USE TAX PROVISIONS

Effective April 1, 1988, the following six new counties have adopted the county sales and use tax: Ashland, Door, Langlade, Pierce, Polk, and Vilas. This county tax results from the county boards in these counties approving an ordinance to adopt the tax. On page 17 of this Bulletin is the December 1987 Tax Report which explains how the county tax affects retailers.

HOW TO OBTAIN WISCONSIN TAX FORMS

During the filing season, small supplies of forms can be obtained from any Department of Revenue office. However, requests will be generally limited to six copies of any single form. This is necessary to prevent the supply of forms at any office from being quickly depleted and unavailable to other persons. In addition, Wisconsin libraries have a copy of Wis-

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consin Package WI-X which contains copies of most Wisconsin tax forms. Reproductions may be made from Package WI-X.

Practitioners or other persons requiring larger supplies should write the Wisconsin Department of Revenue, Central Services Section, Post Office Box 8903, Madison, Wisconsin 53708.

NEW WISCONSIN INDIVIDUAL INCOME TAX FORMS FOR 1987

Schedule WD

Because of changes in Wisconsin tax treatment of capital gains and losses, Wisconsin taxpayers who sold or otherwise disposed of assets during 1987 must file Wisconsin Schedule WD with their Wisconsin income tax return. The Schedule WD will allow taxpayers to compute an addition or subtraction modification necessary to reflect Wisconsin's new 60% capital gain exclusion on assets held more than one year and capital loss limitations. A different version of Schedule WD is provided for estates and trusts. Copies of both Schedules WD appear on pages 23 through 26 of this Bulletin.

Schedule MT

Using federal alternative minimum taxable income as their starting point, Wis-

consin individuals, estates, and trusts will use Schedule MT to determine if they have incurred a Wisconsin alternative minimum tax liability. See page 27 for a copy of Schedule MT.

Schedule 2K-1, 3K-1, and 5K-1

Due to changes in Wisconsin tax laws, Schedule 2K-1 has been provided to estates and trusts in order that they can report each beneficiary's share of income, deductions, etc. Similarly, partnerships will report a partner's share of income, deductions, etc., on Wisconsin Schedule 3K-1 and tax-option (S) corporations will report a shareholder's share of income, deductions, etc., on Wisconsin Schedule 5K-1.

FEDERAL TAX LAWS ENACTED IN 1987 DO NOT APPLY FOR WISCONSIN FOR 1987

Federal tax laws enacted during 1987 generally may not be used in determining Wisconsin taxable income for 1987. At the time this issue went to print (December 15, 1987) there were no new federal tax laws enacted during 1987. Should any new federal tax laws be enacted during 1987, differences between Wisconsin and federal income as a result of such enactment should be reported on Wisconsin Schedule I.

CHECKLIST OF MAJOR WISCONSIN LAW CHANGES AFFECTING INDIVIDUAL INCOME AND DEDUCTIONS

- A 60% capital gain exclusion is allowed for assets sold in 1987 that were held more than one year.
- The capital loss deduction is generally limited to \$500. Pre-1982 capital losses receive different treatment in that they are limited to \$3,000 (\$1,500 for married persons filing separately).

- A portion of unemployment compensation may not be taxable.
- Qualified earned income for purposes of computing the married couple credit has been changed.
- Itemized deductions that may be used in computing the Wisconsin itemized deduction credit have been changed.
- A Wisconsin alternative minimum tax will be imposed on those individuals whose Wisconsin minimum tax exceeds their regular income tax.

NEW FOR 1988 — STATEMENT OF MINNESOTA RESIDENCY (FORM W-222)

Beginning in 1988, a person who is a legal resident of Minnesota while employed in Wisconsin must file a *Statement of Minnesota Residency* (Form W-222) with his or her Wisconsin employer to be exempt from withholding of Wisconsin income taxes on wages earned in Wisconsin. Minnesota residents requesting exemption from withholding pursuant to the reciprocity agreement between Wisconsin and Minnesota should be sent this form. (Minnesota residents may no longer use the form titled Nonresident Employee's Withholding Reciprocity Declaration (W-220). Residents of Illinois, Indiana, Kentucky, Maryland, and Michigan will continue to use the W-220.)

The income tax reciprocity agreement between Wisconsin and Minnesota provides that neither state will tax wages earned within its borders by an individual who is a legal resident of the other state. (For example, a legal resident of Minnesota is not liable for Wisconsin income taxes on wages earned in Wisconsin. Minnesota will tax those wages.) If a Minnesota resident wants wages earned in Wisconsin to be exempt from withholding of Wisconsin income taxes, Form W-222 must be completed by the employee and given to his or her employer. The em-

ployer will complete additional portions of the form and send a copy to the Wisconsin Department of Revenue.

A Minnesota resident who wants to be exempt from Wisconsin's withholding for 1988 should file the form with his or her employer by January 31. For persons whose circumstances change during the year, the form should be filed within 30 days of beginning employment in Wisconsin, changing to a new employer in Wisconsin, or establishing Minnesota residency while continuing to work in Wisconsin. The exemption must be renewed annually by filing a new form for each year.

In December, 1987, the Wisconsin Department of Revenue advised all employers who are registered for withholding of this new requirement. Information and a copy of Form W-222 was included with the annual mailout of Form WT-7, Employer's Annual Reconciliation of Wisconsin Income Tax Withheld from Wages. Form W-222 may be obtained by writing to the Wisconsin Department of Revenue, P.O. Box 8903, Madison, WI 53708.

Form W-222 must also be used by a Minnesota resident who is seeking a refund of Wisconsin income taxes withheld from wages in 1988 or a subsequent year. The individual should send the department's copy of the completed Form W-222 to the Wisconsin Department of Revenue along with a completed 1988 Wisconsin income tax return, a copy of his or her Minnesota income tax return and a wage statement (W-2) which shows the amount of Wisconsin income taxes withheld from wages. **Note:** The requirement that Form W-222 be filed with the refund request is effective for refunds of tax withheld in 1988 and later years. This form will **not** be required of refund requests relating to taxes withheld in 1987.

A copy of Form W-222 appears on pages 21 and 22 of this Bulletin. Questions concerning the form and its use may be sent to the Wisconsin Department of Revenue, Audit Bureau, P.O. Box 8906, Madison, WI 53708, (telephone (608) 266-2772).

1987 INCOME TAX FILING REQUIREMENTS — WISCONSIN AND FEDERAL REQUIREMENTS DIFFER

The income tax filing requirements for both Wisconsin and federal are changing for the 1987 taxable year.

For Wisconsin, s. 71.10(2)(a)5, Wis. Stats., requires the Department of Revenue to annually adjust the dollar amounts of the filing requirements so as to reflect changes in the standard deduction, tax rates, and senior citizen credit. The standard deduction for married persons was revised for the 1987 taxable year under 1987 Wisconsin Act 27.

For federal, the Tax Reform Act of 1986 changed the filing requirements for taxable years beginning after 1986.

A comparison of the Wisconsin and federal filing requirements is shown below:

Marital and Filing Status	Age as of December 31, 1987	1987 Wisconsin Gross Income	1987 Federal Gross Income
Single	Under 65 and not blind	\$5,200	\$4,440
	Under 65 and blind	\$5,200	\$4,900
	65 or older	\$5,710	\$5,650
Married Filing Joint Return	Both spouses under 65 and neither blind	\$7,560	\$7,560
	Both spouses under 65 and one or both spouses blind	\$7,560	\$8,800
	One spouse 65 or older	\$8,070	\$9,400
	Both spouses 65 or older	\$8,580	\$10,000
Married Filing Separate Return	Any age	\$3,590	\$1,900

Note: Filing requirements for dependents are explained in the next article on this page.

Federal continues to have special filing requirements for individuals who qualify as "head of household" and "qualifying widow(er)." For Wisconsin, part-year residents and nonresidents must file if gross income (or total gross income of husband and wife) is \$2,000 or more.

A complete copy of a federal income tax return and supporting schedules must be attached to a Wisconsin income tax return, Form 1. Individuals who are required to file a Wisconsin Form 1

but no federal return because of different gross income filing requirements must list the sources and amounts of income and deductions on a separate schedule and attach it to their Wisconsin return.

1987 INCOME TAX FILING REQUIREMENTS — DEPENDENTS

A comparison of the Wisconsin and federal filing requirements for dependents is shown below:

Nature of Income	1987 Wisconsin Gross Income	1987 Federal Gross Income
EARNED INCOME ONLY		
Single		
Under 65 and not blind	\$5,200 or more	More than \$2,540
Under 65 and blind	\$5,200 or more	More than \$3,750
65 or older and not blind	\$5,710 or more	More than \$3,750
65 or older and blind	\$5,710 or more	More than \$4,500
Married Filing Separate		
Under 65 and not blind	\$3,590 or more	More than \$1,880
Under 65 and blind	\$3,590 or more	More than \$3,100
65 or older and not blind	\$3,590 or more	More than \$3,100
65 or older and blind	\$3,590 or more	More than \$3,700
UNEARNED INCOME ONLY		
	\$1,000 or more	More than \$500
EARNED AND UNEARNED INCOME		
	Unearned income of \$1,000 or more, or gross income that equals or exceeds regular filing requirements	More than \$500

U.S. DEPARTMENT OF AGRICULTURE ISSUES RULING ON PRIVATE SEWAGE SYSTEM GRANTS

The U.S. Secretary of Agriculture has determined that all payments under the Wisconsin Private Sewage System Replacement or Rehabilitation Program are primarily for the purpose of conservation and protecting or restoring of the environment.

Therefore, under Section 126 of the Internal Revenue Code, the recipients of such payments may exclude all or a portion of the

payments made after September 30, 1979, from gross income if the payments do not substantially increase the annual income derived by the taxpayer from the affected property. An increase in annual income is substantial if it exceeds the greater of 10% of the average annual income derived from the affected property prior to receipt of the improvement, or an amount equal to \$2.50 times the number of affected acres. Generally, such payments made in regard to a private residential property will not be taxable; however, a portion of the payments made in regard to property used for business or rental purposes may be subject to taxation. (See Treasury Regulation 16A.126-1(a).)

Any amount excluded under IRC section 126 may not be taken into account in computing an income tax deduction. Further, the excluded amounts may not be used to increase the basis of any property or improvements purchased with such amounts.

REVISED ADJUSTMENT NOTICES

The department's computer-generated individual income tax adjustment notices have been revised for tax returns filed after January 1, 1988.

The revised adjustment notices will include:

1. A 7 1/4 x 14-inch single page notice with a detachable payment voucher or refund check.
2. Separate columns for comparison of the amount reported and the amount computed for any items adjusted.
3. A computer-printed explanation of each adjustment.
4. A computer-printed explanation of appeal rights.

Each adjustment notice will be tailored to the specific tax form filed by a taxpayer.

Adjustment explanations will be specific and referenced to a particular line on the tax return being adjusted.

Comments or concerns about the revised adjustment notices may be directed to the Wisconsin Department of Revenue, Tax Processing Bureau, Attention: James Warner, P.O. Box 8903, Madison, WI 53708.

FORMS 1099-G MAILED TO TAXPAYERS

Federal law requires that the Department of Revenue provide information returns (Forms 1099-G) to persons who claimed state income tax payments as an itemized deduction on Schedule A of a federal income tax return and received a refund in 1987 from a Wisconsin income tax return. Approximately 600,000 Forms 1099-G reporting refunds received in 1987 will be mailed to taxpayers in late January, 1988.

A taxpayer may have to report all or a portion of a Wisconsin income tax refund as income on a 1987 federal tax return. The refund should not be reported as income on the Wisconsin tax return.

An information flyer will be mailed with each Form 1099-G. The flyer explains how the refund amount which is shown on the Form 1099-G was determined.

REMINDER: PARTNERSHIPS MAY FILE COMBINED INCOME TAX RETURNS FOR NONRESIDENT PARTNERS

A partnership that operates in Wisconsin and has two or more nonresident partners who derive no taxable income from Wisconsin other than their distributive shares of Wisconsin partnership income may file a combined individual income tax return

on behalf of those partners, beginning in 1987. The partnership will file this combined return on Form 1CNP.

For more information about Form 1CNP, see Wisconsin Tax Bulletin 53, page 3.

INDIVIDUAL'S 1988 ESTIMATED TAX PAYMENT REQUIREMENTS

Estimated income tax payments are tax deposits made during the year to prepay the tax that will be due when the individual's income tax return is filed. If the individual does not make estimated tax payments when required, a penalty may be assessed.

Every individual, or married couple who files a joint income tax return, is required to file a 1988 Wisconsin estimated tax voucher (Form 1-ES) if the individual or couple expects to owe \$200 or more of income tax with their 1988 income tax return. Residents, nonresidents, trusts, and estates are also required to file declarations of estimated tax. However, an estate in its first two taxable years is not required to make estimated tax payments.

Every individual or married couple who filed a 1987 Form 1-ES, will be mailed a 1988 Form 1-ES during the last week of January 1988. The 1988 estimated tax payment voucher will be printed with scan lines. The scan line on each voucher will include taxpayer identification information, and the voucher and payment will be processed on optical character recognition equipment (OCR) at the state's depository bank.

Individuals making estimated payments for the first time will need to use department printed forms that have a generic scan line that can still be processed on the OCR equipment.

Taxpayers who do not receive preprinted forms may obtain Form 1-ES and instructions by calling any Department of Revenue office or by writing: Wisconsin De-

partment of Revenue, Post Office Box 8903, Madison, Wisconsin 53708.

REMINDER: PACKAGE WI-X AVAILABLE FOR 1987

The department will again be offering Package WI-X which will contain actual size copies of most 1987 Wisconsin individual, fiduciary, and corporation income tax, gift tax, inheritance tax, motor fuel tax, sales tax, and withholding tax forms.

If you have not yet ordered your 1987 Package WI-X, send your request and \$5.00 per copy requested to: Wisconsin Department of Revenue, Shipping and Mailing Section, Post Office Box 8903, Madison, Wisconsin 53708.

NEW ISI&E DIVISION RULES AND RULE AMENDMENTS IN PROCESS

Listed below, under Parts A and B, are proposed new administrative rules and amendments to existing rules that are currently in the rule adoption process. The rules are shown at their state in the process as of December 15, 1987. Part C lists new rules and amendments which are adopted. Part D lists emergency rules. ("A" means amendment, "NR" means new rule, "R" means repealed and "R&R" means repealed and recreated.)

A. Rules at Legislative Council Rules Clearinghouse

- 2.16 Change in method of accounting for corporations-A
- 2.19 Installment method of accounting for corporations-A
- 2.20 Accounting for acceptance corporations, dealers in commercial paper, mortgage discount companies and small loan companies-A
- 2.21 Accounting for incorporated contractors-A
- 2.22 Accounting for incorporated dealers in securities-R&R

- 2.24 Accounting for incorporated retail merchants-A
- 2.25 Corporation accounting generally-A
- 2.26 "Last in, first out" method of inventorying for corporations-A
- 2.39 Sales factor option-NR
- 2.45 Apportionment in special cases-A
- 2.50 Apportionment of net business income of interstate public utilities-A
- 2.505 Apportionment of net business income of interstate professional sport clubs-A
- 2.53 Stock dividends and stock rights received by corporations-A
- 2.56 Insurance proceeds received by corporations-A
- 2.65 Interest received by corporations-A
- 2.72 Exchanges of property by corporations generally-A
- 2.721 Exchanges of property held for productive use or investment by corporations-A
- 2.83 Requirements for written elections as to recognition of gain in certain corporation liquidations-A
- 2.88 Interest rates-A
- 3.095 Interest income from federal obligations-R&R
- 3.44 Organization and financing expenses—corporations-R&R
- 3.45 Bond premium, discount and expense—corporations-A

B. Rules Approved by Legislative Standing Committees

- 11.10 Occasional sales-A (effective 1/1/88)

C. Rules Adopted in 1987 (effective 8/1/87)

- 1.06 Application of federal income tax regulations for persons other than corporations-A
- 1.10 Depository bank requirements for withholding, motor fuel, general aviation fuel and special fuel tax deposit reports-A
- 1.13 Power of attorney-A
- 2.01 Residence-A
- 2.03 Corporation returns-A
- 2.05 Information returns, Forms 8 for corporations-A

- 2.08 Returns of persons other than corporations-A
- 3.07 Bonuses and retroactive wage adjustments paid by corporations-A
- 11.05 Governmental units-A
- 11.08 Medical appliances, prosthetic devices and aids-A
- 11.09 Medicines-A
- 11.10 Occasional sales-A
- 11.12 Farming, agriculture, horticulture and floriculture-A
- 11.14 Exemption certificates (including resale certificates)-A
- 11.16 Common or contract carriers-A
- 11.27 Warranties-A
- 11.28 Gifts, advertising specialities, coupons, premiums and trading stamps-A
- 11.39 Manufacturing-A
- 11.41 Exemption of property consumed or destroyed in manufacturing-A
- 11.45 Sales by pharmacies and drug stores-A
- 11.49 Service stations and fuel oil dealers-A
- 11.65 Admissions-A
- 11.66 Communication and CATV services-A
- 11.80 Sales of ice-A
- 11.84 Aircraft-A
- 11.85 Boats, vessels and barges-A
- 11.88 Mobile homes-A
- 11.94 Wisconsin sales and taxable transportation charges-A
- 11.96 Interest rates-A

D. Emergency Rules (effective 7/31/87)

- 3.095 Interest income from federal obligations-A (extended to 1/31/88)

CRIMINAL ENFORCEMENT ACTIVITIES

Income Taxes

A Watertown man has been ordered to serve one year probation for criminal violation of the Wisconsin state income tax law.

Mark M. Wegman, 910 Charles Street, Watertown, was convicted in Jefferson

County Circuit Court, Branch 1, Jefferson after he entered a guilty plea to one count of failing to timely file a state income tax return for 1983. Circuit Judge John B. Danforth placed Wegman on probation under the condition that he timely file state income tax returns and pay the taxes due during the probationary period.

A Milwaukee man has been ordered to serve two years probation for criminal violations of the Wisconsin state income tax law.

Mark A. Dempsey, 2459 North 57th Street, Milwaukee, was convicted in Milwaukee County Circuit Court, Branch 18, Milwaukee, after he entered guilty pleas to two counts of failing to file state income tax returns for 1983 and 1984. Circuit Judge Patricia McMahon placed Dempsey on probation under the condition that he file all past due and present state income tax returns and pay the taxes due during the probationary period. Dempsey was criminally charged with failing to file returns for 1983 and 1984 on gross income of more than \$18,000 for each year.

Sales/Use Taxes

Two Wisconsin men have each been ordered to pay fines of \$200 for criminal violations of Wisconsin's sales and use tax law.

Eugene A. Brosshard, 6840 Northwestern Avenue, Racine was sentenced by Dane County Circuit Judge Angela B. Bartell after he entered a no contest plea to one count of filing a false MV-1 report in Dane County Circuit Court, Branch 10, Madison. In addition to the \$200 fine ordered by Judge Bartell, Brosshard must make restitution of the unpaid taxes, penalties, and interest.

Kevin R. Krautkramer, 106 Novak Street, Mosinee was sentenced July 24 by Dane County Circuit Judge Daniel R. Moeser after he entered a no contest plea to one count of filing a false MV-1 report in Dane County Circuit Court, Branch 11, Madison. Judge Moeser ordered Krautkramer to pay a \$200 fine and make payment of

the additional taxes, penalties, and interest due.

Criminal charges were filed against the men by the Dane County District Attorney's office after separate investigations by the Intelligence Section of the Wisconsin Department of Revenue. They were each charged with filing false applications for motor vehicle title/registration forms which are combined with the state sales and use tax report. The criminal complaints alleged the men each reported the purchase prices of vehicles they bought to be less than the actual purchase prices and that each paid less tax than was due.

Filing a false sales and use tax return is a crime punishable by a fine of not more than \$500 or imprisonment not to exceed 30 days or both. In addition to the criminal penalties, Wisconsin law provides for substantial civil penalties on the civil tax liability. Assessment and collection of the additional taxes, penalties, and interest due follows conviction for criminal violation.

Excise Taxes

Eugene V. Lambries, Manitowoc, Wisconsin was found guilty on September 14, 1987, of possessing cigarettes from an unauthorized source (Indian cigarettes). Lambries was fined \$100 plus costs. A total of 153 packs of cigarettes had been seized from Lambries by the department's Alcohol & Tobacco Enforcement Section.

Poor House, Inc., Manitowoc, was found guilty on September 14, 1987, of possessing cigarettes from an unauthorized source (Indian cigarettes). The corporation was fined \$100 plus costs. A total of 333 packs of cigarettes had been seized from the Poor House.

On September 21, 1987, Robert J. Lanc-toe, Hurley, was convicted of vending cigarettes without a permit. Lanc-toe was fined a total of \$645 and his vending privileges were revoked for two years.

ISI&E DIVISION OFFERS TAXPAYER ASSISTANCE

During the filing season of January through April 15, 1988, department personnel will be available to answer questions.

In the department's larger offices, assistance is provided on a daily basis (Monday through Friday). Assistance in other offices generally is available on Mondays only, although there is an exception for Janesville as noted below.

Offices Providing Daily Assistance

Location	Address	Telephone No.	Hours
* Appleton	265 W. Northland	(414) 832-2727	7:45-4:30
* Eau Claire	718 W. Clairemont	(715) 836-2811	7:45-4:30
* Green Bay	200 N. Jefferson St.	(414) 436-4230	7:45-4:30
* Kenosha	5500 8th Ave.	(414) 656-7100	7:45-4:30
* LaCrosse	620 Main	(608) 785-9720	7:45-4:30
* Madison	4638 University Ave.	(608) 266-2772	7:45-4:30
Madison	125 S. Webster St.	NONE	8:00-4:15
* Milwaukee	819 N. Sixth St.	(414) 227-4000	7:45-4:30
* Racine	616 Lake Ave.	(414) 636-3711	7:45-4:30
* Waukesha	141 N.W. Barstow St.	(414) 521-5310	7:45-4:30

Offices Providing Assistance on Mondays Only (unless otherwise noted)

Baraboo	1007 Washington	(608) 356-8973	7:45-4:30
Beaver Dam	211 S. Spring St.	(414) 887-8108	7:45-4:30
Grafton	220 Oak St.	(414) 377-6700	7:45-4:30
Elkhorn	300 S. Lincoln St.	(414) 723-4098	7:45-4:30
Fond du Lac	160 S. Macy St.	(414) 929-3985	7:45-4:30
Hayward	221 Kansas Ave.	(715) 634-8478	7:45-11:45
Hudson	759 Sommer St., N.	(715) 386-8225	7:45-4:30
Janesville	101 E. Milwaukee	(608) 755-2750	7:45-4:30(a)
Lancaster	130 W. Elm St.	(608) 723-2641	7:45-4:30
Manitowoc	1314 Memorial Dr.	(414) 683-4152	7:45-4:30
Marinette	Courthouse	(715) 735-5498	9:00-12:00
Marshfield	630 S. Central Ave.	(715) 387-6346	7:45-4:30
Monroe	1220 16th Ave.	(608) 325-3013	7:45-4:30
Oshkosh	404 N. Main St.	(414) 424-2100	7:45-4:30
Park Falls	1114 S. 4th Ave.	(715) 762-2160	7:45-11:45
Rhineland	203 Schiek Plaza	(715) 362-6749	7:45-4:30
Rice Lake	9 W. John St.	(715) 234-7889	7:45-4:30
Shawano	420 E. Green Bay St.	(715) 526-5647	7:45-4:30
Sheboygan	504 S. 14th St.	(414) 459-3101	7:45-4:30
Superior	Courthouse	(715) 392-7985	8:00-4:30
Tomah	City Hall	(608) 372-3256	8:00-12:00
Watertown	415 E. Main St.	(414) 261-7700	7:45-4:30
Waupaca	201 1/2 S. Main St.	(715) 258-9564	7:45-11:45
Wausau	210 McClellan St.	(715) 842-8665	7:45-11:45
West Bend	120 N. Main St.	(414) 338-4730	7:45-4:30
Wisconsin Rapids	1681 Second Ave., S.	(715) 421-0500	7:45-4:30

* Open during noon hour
(a) Monday through Wednesday

REPORT ON LITIGATION

This portion of the WTB summarizes recent significant Tax Appeals Commission and Wisconsin court decisions. The last paragraph of each decision indicates whether the case has been appealed to a higher court.

The last paragraph of each WTAC decision in which the department's determination has been reversed will indicate one of the following: (1) "the department appealed," (2) "the department has not appealed but has filed a notice of nonacquiescence" or (3) "the department has not appealed" (in this case the department has acquiesced to Commission's decision).

The following decisions are included:

Individual Income Taxes

Timothy E. Ryan, III (p. 8)

Business expenses - ordinary and necessary

Corporation Franchise or Income Taxes

Carl Miller Lumber Co., Inc. (p. 8)

Deduction - stock purchased

General Robotics De Puerto Rico, Inc. (p. 9)

Apportionment - sales and payroll factors

Spacesaver Corporation (p. 10)

Business expenses - wives' travel

Sales/Use Taxes

Bargo Foods North, Inc., and Republic Airlines (p. 10)

Meals - airlines

Breaktime Services, Inc., and Richard W. Hurkman d/b/a Hurkman's Breaktime Services (p. 11)

Retailer - imposition of tax

International Business Machines (p. 11)

Computer and data processing - software