

WISCONSIN TAX BULLETIN

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REMINDER OF MAJOR LAW CHANGES FOR 1983

Listed below are some of the major changes for 1983 that relate to income tax, corporation franchise/income tax, homestead credit and farmland credit.

For information about other new laws enacted in 1983 pertaining to these taxes and credits, see *Wisconsin Tax Bulletin* Number 33 (July, 1983 issue).

INDIVIDUAL INCOME TAXES

1. Update Internal Revenue Code Reference for 1983 Tax Year. For the 1983 tax year individuals, estates and trusts will use the Internal Revenue Code in effect on December 31, 1982 with the following exceptions.

The following Internal Revenue Code provisions which were in effect on December 31, 1982 will *not* apply for Wisconsin purposes:

- Deduction from gross income allowed two-earner married couples under Section 221 of the IRC.
- Exclusion for public utility dividends which are reinvested in the common stock of the utility as provided under Section 305(e) of the IRC.
- Charitable contribution deductions to persons who do not claim itemized deductions. This deduction is allowed under Section 170 (i) of the IRC.
- Exclusion for interest from an "All-Savers" certificate as provided under Section 128 of the IRC.
- The incentive stock option provisions provided under Section 422A of the IRC.

In addition to the above differences, Wisconsin and federal law for 1983

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will continue to differ with respect to the following items:

- 60% of long-term capital gains will be taxed for Wisconsin (only 40% of such gains are taxed for federal purposes).
- Child care expenses continue to be allowed as an itemized deduction for Wisconsin.
- Political contributions continue to be allowed as an itemized deduction for Wisconsin.
- The foreign earned income exclusion which was allowed to persons who worked abroad, as provided by the IRC as of December 31, 1977, continues to apply for Wisconsin. (The new foreign earned income exclusion limits and deduction

provisions enacted in Sections 111 and 113 of Public Law 97-34 may not be used for Wisconsin.)

The provisions of the following federal laws enacted during 1983 will apply for Wisconsin:

- Public Law 97-424 which provides for business expense deductions for certain conventions held on cruise ships.
- Public Law 97-448, the Technical Corrections Act of 1982.
- Public Law 97-473 which contains provisions relating to: 1) an exclusion for amounts which are received for assuming liability for periodic payments of personal injury damages, 2) an exclusion for amounts received by an individual as "difficult care" payments for a handicapped foster child and 3) Indian tribal governments being treated as a state for purposes of determining if contributions made to the tribal government qualify as an itemized deduction.
- Public Law 98-4 relating to the income tax treatment for agricultural commodities received under the 1983 payment-in-kind (PIK) program.

2. Income Tax Surtax for 1983 and 1984. An income tax surtax of 10% will be imposed on individuals, estates and trusts for the 1983 tax year. The 10% surtax will also be imposed on the minimum tax.

3. Property Tax/Rent Credit—Changed from 12% to 10% and Limited to Principal Dwelling. For 1983 the property tax credit is 10% of the claimant's property taxes and the rent credit is 10% of rent constituting property taxes (percentage was 12% for 1982).

Also, in computing the property tax credit, only property taxes paid on the claimant's "principal dwelling" may be used to compute the credit. Property taxes on nonbusiness property other than an individual's principal dwelling no longer may be used in computing the credit.

"Principal dwelling" is the dwelling used as the primary residence of the claimant and as much of the land surrounding it as reasonably necessary for use of the dwelling as a primary residence. It may also include a part of a multidwelling or multipurpose building and a part of the land upon which it is built that is used as the primary residence.

4. Filing Requirements for Dependents with Unearned Income Changed. Dependents with unearned income (e.g., interest, dividends) will be required to file a 1983 Wisconsin income tax return if their unearned income is \$1,000 or more.

CORPORATION FRANCHISE/INCOME TAXES

1. Surtax of 10% for 1984. A surtax of 10% is added to the franchise/income tax payable by corporations for the tax year 1983.

2. Disallow ACRS Fast Write-Off of Corporate Out-Of-State Property and Utility Property. The federal accelerated cost recovery system (ACRS) is not allowed for Wisconsin franchise/income tax purposes for property located outside Wisconsin and first placed in service on or after January 1, 1983. Instead, depreciation for out-of-state property first placed in service by the corporation on or after January 1, 1983 must be computed under the methods permitted by the Internal Revenue Code as of December 31, 1980 or, in the alternative, the Internal Revenue Code applicable to the calendar year 1972.

Except for utilities, property located in Wisconsin may be depreciated under ACRS, regardless of when acquired.

Special provisions apply to (1) corporations which have been operating outside Wisconsin and which first commence business activities in Wisconsin on or after January 1, 1983, (2) property acquired in reorganizations, (3) computing the Wisconsin basis of property transferred in and out of Wisconsin, and (4) es-

tablishing whether mobile equipment is or is not located in Wisconsin.

The above depreciation treatment applies to all corporations, including insurance companies, tax-option (Subchapter S) corporations, regulated investment companies and real estate investment trusts.

(Note: Individuals, estates and trusts may continue to depreciate their in-state and out-of-state property under ACRS.)

Utility companies (telephone, telegraph, pipeline companies and light, heat and power companies furnishing gas, electricity, steam or hot water) will not be allowed to use ACRS for property placed in service in the 1984 taxable year and thereafter regardless of whether the property is in or outside of Wisconsin. These companies will be required to determine their depreciation expense for all property acquired in taxable year 1981 and thereafter for Wisconsin franchise/income tax purposes on the basis of the Internal Revenue Code provisions in effect on December 31, 1980 (s. 71.04 (15)(bm)(intro.)). (NOTE: This provision was also part of prior law and was scheduled to expire after the 1983 tax year, but has now been made permanent.)

3. Declaration of Estimated Tax Payment Requirements and Penalties Changed. Beginning with the tax year 1984, a corporation must make installment payments of estimated tax if it can expect to have a tax liability for the year of over \$500 (formerly over \$2,000). The percentage of tax which is required to be prepaid is increased from 80% to 90% for purposes of computing the amount of underpayment in s. 71.22(9).

As a result of amendments to ss. 71.22(10)(a) and (b), the following changes have been made regarding corporations which use exception 1 (preceding year's tax) or exception 2 (recomputing prior year's tax using current year rates) to avoid an addition to the tax penalty:

(a) Corporations that have a Wisconsin taxable income of less than \$250,000:

— For the 1983 tax year and thereafter, they are no longer subject to the 60% of current year tax minimum payment requirement when exception

1 or 2 is being used to avoid the addition to penalty.

(b) Corporations with Wisconsin taxable income of \$250,000 or more:

— For the 1983 tax year they will continue to be required to have made timely estimated tax payments equal to at least 60% of their actual tax due in order to meet the exceptions to the addition to tax penalty in ss. 71.22(10)(a) and (b).

— For the tax year 1984 and thereafter, the minimum payment requirement in ss. 71.22(10) (a) and (b) is increased for such corporations from 60% to 90% of the current year's tax.

HOMESTEAD CREDIT

1. Household income limit increased to \$15,500. No homestead credit will be allowed if household income exceeds \$15,500. (For 1982 claims, the limit was \$14,000.)

2. Definition of household income changed. The following items must be included in household income even though excluded or deducted in computing adjusted gross income for income tax purposes:

- Capital gain exclusions (40% of long-term capital gains for 1983).
- Gain on sale of principal residence excluded from adjusted gross income under the one-time exclusion available to persons age 55 and over (section 121, Internal Revenue Code).
- Dividend exclusions (\$100 per person).
- Deductions for contributions to individual retirement accounts (IRA's) and Simplified Employee Pension plans (SEP's).
- Depletion allowance deduction.
- Intangible drilling cost deduction.
- The amount by which the value of a share of stock at the time a qualified or restricted stock option is exercised exceeds the option price.

3. Property taxes increased to \$1,100. The amount of property

taxes or rent constituting property taxes for homestead credit purposes will be limited to \$1,100. (For 1982 claims, the limit was \$1,000.)

4. "Rent constituting property taxes accrued" percentage changed from 25% to 20%. Claimants will be allowed 20% of rent paid for occupancy as "rent constituting property taxes accrued".

5. Definition of "property taxes accrued" changed. Property taxes on homesteads that are part of a multi-purpose (part business, part residence) or multidwelling (part rental, part residence) building are limited to the residence portion of the property. The taxes on the building and up to one acre of land are multiplied by the percentage of the building used as a residence to determine the personal residence portion of the property taxes. Claimants with homesteads that are part of a farm may claim property taxes on the homestead and 35 acres adjoining it, including all improvements on this same 35 acres.

FARMLAND PRESERVATION CREDIT

1. Definition of "agricultural use" and "gross farm profits" changed. The definition of "agricultural use" will include placing land in federal programs in return for payments-in-kind (PIK). The definition of "gross farm profits" will include the fair market value of payments-in-kind (PIK) at the time of disposition of such payments.

2. The first \$25,000 of farm depreciation expenses allowed. In computing household income, the farm depreciation in excess of \$25,000 and all nonfarm depreciation may not be deducted. (For 1982, the first \$25,000 of depreciation expenses were allowed, regardless of whether the expenses were related to the farm or other property.)

3. Definition of household income changed. The following items must be included in household income even though excluded or deducted in computing adjusted gross income for income tax purposes:

- Capital gain exclusions.
- Gain on sale of principal residence excluded by persons age 55 and over.
- Dividend exclusions.

- Deductions for contributions to IRA's and SEP's.
- Depletion allowance deduction.
- Intangible drilling cost deduction.
- The amount by which the value of a share of stock at the time a qualified or restricted stock option is exercised exceeds the option price.

IRS STANDARD MILEAGE RATE APPLIES FOR WISCONSIN

The optional standard mileage rate specified by the IRS for computing business automobile expenses for 1983 also applies for Wisconsin. The rate is 20.5¢ for the first 15,000 business miles driven in an auto that is not fully depreciated. After 15,000 miles of business use in one year and for all mileage on a fully depreciated auto, the rate is 11¢ per mile. A rate of 9¢ per mile which is used to calculate auto expenses for charitable, medical and moving expense deductions for federal purposes also applies for Wisconsin for 1983.

Note: The IRS increased the standard mileage rate from 20¢ to 20.5¢ after the 1983 Wisconsin Homestead Credit and Farmland Preservation Credit forms were printed. Although the instructions for these 1983 forms refer to a mileage rate of 20¢ per mile, the new rate of 20.5¢ per mile should be used.

NEW TAX LAWS ENACTED IN SPECIAL SESSION

Eight new laws relating to taxes administered by the ISI&E Division were enacted by the legislature during the special session in October, 1983. Following are brief descriptions of these new laws.

INCOME AND FRANCHISE TAXES

1. Franchise/Income Tax Not Imposed On Certain Foreign Corporations (1983 Wisconsin Act 89, amend 71.01(1) and (2), create 71.01(2m), effective for 1983 tax year and thereafter.)

Beginning with the 1983 tax year, a foreign corporation may do business, exercise its franchise and own property in Wisconsin to the limited extent referred to in the following activities listed below, in addition to those activities permitted under P.L. 86-272, without subjecting itself to the imposition of the Wisconsin income or franchise tax in s. 71.01(1) and (2).

— The storage for any length of time in Wisconsin in or on property owned by a person other than the foreign corporation of its tangible personal property and the delivery of its tangible personal property to another person in Wisconsin when such storage and delivery is for fabricating, processing, manufacturing or printing by that other person in Wisconsin.

— The storage for any length of time in Wisconsin in or on property owned by a person other than the foreign corporation, and the shipment or delivery outside Wisconsin by another person in Wisconsin, of the entire amount of the foreign corporation's tangible personal property fabricated, processed, manufactured or printed in Wisconsin.

— If the foreign corporation is a publisher, the purchase from a printer of a printing service or of tangible personal property printed in Wisconsin for the publisher and the storage of the printed property is subsequently resold or delivered in Wisconsin or shipped or delivered outside Wisconsin.

2. Milk Assessments and Refunds (1983 Wisconsin Act 92, nonstatutory provision — section 17(3), effective November 17, 1983.)

This nonstatutory provision reads as follows:

"(3) MILK ASSESSMENTS AND REFUNDS. For purposes of computing taxes under Chapter 71 of the Statutes, assessments (deductions) under 7 USC 1446(d)(3) are allowable as a business expense deduction in the taxable year when they are paid or are accruable, if the amount deducted is included in gross income; and refunds of amounts deducted under 7 USC 1446(d)(3) are income in the taxable year when they are received or are accruable."

This provision clarifies the Wisconsin tax treatment for both individuals

and corporations of the assessments and refunds under federal law 7 USC 1446(d)(3).

EXCISE TAXES

3. Motor Fuel Tax; Liability (1983 Wisconsin Act 37, amend s. 78.07 (1)(b), effective November 1, 1983.)

Motor fuel tax will be paid by a licensed wholesaler when the product is unloaded into the wholesaler's storage facilities or delivered into the storage facilities of one of the wholesaler's customers. In addition, there is no longer a 4,000 gallon minimum for tax-free withdrawal of motor fuel from a Wisconsin terminal by a licensed wholesaler.

4. Unlawful Possession Of Unstamped Cigarettes; Penalties (1983 Wisconsin Act 63, amend s. 139.44(8)(a) and (b), create s. 139.44(8)(c), effective November 3, 1983.)

The maximum penalties for unauthorized possession of unstamped cigarettes are increased as follows: If the number of cigarettes does not exceed 6,000 (formerly, 20,000), a fine of \$200 or 6 months' imprisonment, or both; if the number of unstamped cigarettes is over 6,000 but not 36,000 (formerly, over 20,000), a fine of \$1,000 or imprisonment for not more than one year, or both; if over 36,000, a fine of \$10,000 or 2 years' imprisonment, or both.

5. Beer Wholesalers And Brewers - Furnishing And Servicing Beer Tap Equipment (1983 Wisconsin Act 67, amend s. 125.33(1)(c)4 and repeal and recreate s. 125.33(1)(c)3, effective November 3, 1983.)

This law removes the limitation on equipment and service of \$25 per year per beer tap that a beer wholesaler or brewer could furnish to a Class B beer licensee (on-premises consumption) or campus. New law provides that the wholesaler or brewer can sell equipment and service at fair market value and must charge the same rate to all licensees.

6. Beer Wholesalers And Brewers - Furnishing Things Of Value To Retailers Licensed For On-Premises Consumption (1983 Wisconsin Act 68, repeal 125.33(1)(c)1 and 2; renumber 125.33(1)(d) to (f), (2) and (3); renumber and amend 125.33(1)(c)(intro.) and (3) to (10); and create 125.33(2)(a) to (c), (3)(ti-

tle), (4)(title) and (5)(title), effective November 3, 1983.)

Beer wholesalers and brewers are authorized to provide things of value to Class B licensees (on-premises consumption) and campuses as follows: Wholesalers and brewers may provide signs, clocks and/or menu boards free of charge to Class B licenses up to an aggregate value of \$150. Wholesalers and brewers may sell, at fair market value, such items to Class B licensees without limitation. Wholesalers and brewers must issue invoices or credit memos covering each item given or sold. Invoices must be retained by the Class B licensee and made available to the department for inspection upon request.

Wholesalers and brewers may give beer tap knobs and paper or cardboard signs to Class B licensees without limit.

Wholesalers and brewers may sell, at fair market value, miscellaneous advertising material, nonmechanical coolers and supply items used in the consumption of food or alcohol beverages. Items in these categories include coasters, napkins, menus, glasses, pitchers, trays, lights, lamps, etc.

7. Liquor Manufacturers And Wholesalers - Furnishing Things Of Value To Retailers Licensed For On-Premises Consumption (1983 Wisconsin Act 69, create s. 125.69(2)(e), effective November 3, 1983.)

Liquor manufacturers, rectifiers and wholesalers are authorized to give, lend, lease or sell wine lists or wine menus to Class B licensees and campuses.

8. Alcohol Beverage Licensees And Permittees - Federal Tax Stamp (1983 Wisconsin Act 72, repeal s. 125.04(7), effective November 3, 1983.)

This law repeals the requirement that an applicant for a license or permit to sell alcohol beverages provide proof of having applied for a federal special tax stamp.

MAILING OF 1983 CORPORATE TAX FORMS

Corporations with taxable years ending July, 1983 through January, 1984 were mailed 1983 corporate franchise/income tax booklets in late 1983. Corporations with fiscal years

ending February, 1984 through June, 1984 will be mailed 1983 booklets in early 1984.

Three types of corporation franchise/income tax booklets are available for 1983 — Form 4, Form 5 and Form 5A. The Form 4 booklet contains a Form 4 and supporting schedules, Form 4S (relating to Tax-Option (S) Corporations), Form 4U (Underpayment of Estimated Tax by Corporations) and instructions for these forms. Form 4 is the corporate "long form" and can be used by any corporate taxpayer. Corporations reporting under the separate accounting method *must* use Form 4. Generally only multi-state corporations who filed a 1982 Form 4 will be mailed the Form 4 booklet.

The Form 5 booklet contains a Form 5, Form 4S, Form 4U, Form BL (relating to business loss) and instructions. Form 5 (the corporate "short form") can be used by all corporate taxpayers except those that determine their Wisconsin net income by the separate accounting method. Corporations operating 100% in Wisconsin will be mailed the Form 5 booklet.

The Form 5A booklet contains a Form 5, Form 4B, Form 5S, Form 4U and instructions. Multi-state corporations that filed a 1982 Form 5 will be mailed this booklet.

NOTE: Form 4-ES for 1984 is not included in the 1983 corporate booklets. Declaration forms will automatically be mailed to all corporations that filed a Form 4-ES and made declaration payments for 1983. A single mailing will provide all 1984 declaration forms (including 4 pre-addressed payment vouchers) and instructions. The 1984 declaration forms will be mailed at least 4 weeks before the due date of the corporation's first installment payment.

The federal Subchapter S Revision Act of 1982 (P.L. 97-354) made changes to the eligibility rules for Subchapter S status and the rules relating to the treatment of income, losses, distributions and terminations of S corporations for tax years beginning after December 31, 1982. Wisconsin does not follow all of the federal law changes. At the time the Wisconsin corporation forms were printed, the federal S corporation return, Form 1120S, was not available. After now reviewing Form 1120S, it has been determined that Wisconsin

Form 5 or 5A should not be used by Tax-option (S) corporations.

In late January, 1984 a copy of publication 102, Wisconsin Tax Treatment Of Tax-Option (S) Corporations And Their Shareholders, will be sent to all corporations which filed as Tax-option (S) corporations for 1982. This publication explains the Wisconsin tax treatment for tax years beginning after December 31, 1982. All Tax-option (S) corporations should file Wisconsin Form 4 for 1983 and follow the instructions in this publication. A Wisconsin Form 4 can be obtained from any Department office.

PERSON CONVICTED OF FILING FRAUDULENT RETURNS

Richard E. Ledin of Iron River, Wisconsin was ordered to serve six years probation for criminal violations of Wisconsin state income tax laws. Under the conditions of probation, Ledin must pay all income taxes, penalties and interest due for the years 1974, 1975 and 1976, file state income tax returns for each of the years 1977 through 1982 and pay the tax, penalties and interest due for those years. He must also file state income tax returns on time in future years during the period of probation and pay the taxes due. Ledin was charged with three counts of filing false and fraudulent Wisconsin income tax returns for 1974, 1975 and 1976. He was charged with failing to report income in excess of \$70,000 and evading more than \$5,000 in state income taxes. Ledin was found guilty on all three counts by a jury on July 13, 1983.

INFORMATIONAL PUBLICATIONS AVAILABLE

The Department publishes informational material called "publications". These are small pamphlets which provide detailed information about specific areas of Wisconsin tax laws.

For 1983, the following publications may be obtained at any of the department's offices located throughout Wisconsin:

Publication

Number	Publication Title
100	1983 Wisconsin Tax Requirements For Nonresidents
101	1983 Wisconsin Tax Requirements For Part-Year Residents

- 102 Wisconsin Tax Treatment Of Tax-Option (S) Corporations And Their Shareholders
- 103 Reporting Capital Gains And Losses For Wisconsin By Individuals, Estates And Trusts
- 104 Wisconsin Taxation Of Military Personnel
- 105 Adoption Expenses: Wisconsin Tax Benefits For 1983
- 106 Wisconsin Deduction For Child And Dependent Care Expenses
- 107 Combining DISC And Parent Or Affiliated Corporations' Incomes
- 200 How Electrical Contractors Determine Their Wisconsin Sales And Use Tax
- 201 Wisconsin Sales And Use Tax Information
- 300 Alcoholic Beverage Laws Relating To Minors
- 500 Tax Guide For Wisconsin Political Organizations And Candidates
- 501 Field Audit Of Wisconsin Tax Returns
- 503 Wisconsin Farmland Preservation Tax Credit For 1983
- 504 Directory For Wisconsin Department Of Revenue
- 508 Wisconsin Tax Requirements Relating To Nonresident Entertainers

If you have suggestions for additional subjects which you believe should be covered by a publication, submit your suggestions to the Wisconsin Department of Revenue, Director of Technical Services, P.O. Box 8910, 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 stage in the process as of December 15, 1983. Part C lists new rules and amendments which have been adopted in 1983. Part D lists new rules and amendments which have been approved by legislative standing committees but are not yet effective. Part E lists emergency rules now in effect.

("A" means amendment, "NR" means new rule, "R" means repealed

and "R & R" means repealed and recreated.)

A. Rules at Legislative Council Rules Clearinghouse

- 11.71 Automatic data processing-NR

B. Rules at Legislative Standing Committees

- 9.08 Cigarette tax refunds to Indian tribes-R&R
- 9.09 Cigarette sales to and by Indians on reservations of tribes that have not entered into a refund agreement with the department-NR
- 11.03 Elementary and secondary schools and related organizations-A
- 11.05(3) Governmental units-A
- 11.65 Admissions-A

C. Rules Adopted in 1983 (in parentheses is the date the rule was adopted)

- 1.001 Definition-A, (10/1/83)
- 1.01 Assessment districts-A, (10/1/83)
- 1.10 Depository bank requirements for withholding tax deposit reports-A, (10/1/83)
- 1.11 Requirements for examination of returns-A, (10/1/83)
- 1.13 Power of attorney-A, (10/1/83)
- 2.03 Corporation returns-A, (10/1/83)
- 2.04 Information returns; forms WT-9, 9b, and 9X for corporations-A, (10/1/83)
- 2.045 Information returns; form 9c for employers of nonresident entertainers, entertainment corporations or athletes-A, (10/1/83)
- 2.05 Information returns, forms 8 for corporations-A, (10/1/83)
- 2.06 Information returns required of partnerships and persons other than corporations-A, (10/1/83)
- 2.081(5) Indexed income tax rate schedule for 1982-NR, (1/1/83)
- 2.085 Claim for refund on behalf of a deceased taxpayer-A, (10/1/83)
- 2.09 Reproduction of income tax forms-A, (10/1/83)
- 2.11 Credit for sales and use tax paid on fuel and electricity-A, (10/1/83)

2.12	Amended income and franchise tax returns-A, (10/1/83)	2.992	Computing 1977 Wisconsin net taxable income with reference to the internal revenue code in effect on December 31, 1976-R, (10/1/83)	11.26	Other taxes in taxable gross receipts and sales price-A, (2/1/83)
2.13	Moving expenses-A, (10/1/83)			11.32(4)	"Gross receipts" and "sales price"-A, (2/1/83)
2.16	Change in method of accounting for corporations-A, (10/1/83)	4.50	Assignment, use and reporting of Wisconsin state tax number-A, (7/1/83)	11.38	Fabricating and processing-A, (2/1/83)
2.19	Installment method of accounting for corporations-A, (10/1/83)	7.21	Labeling-A, (7/1/83)	11.39	Manufacturing-A, (7/1/83)
2.26	"Last in, first out" method of inventorying for corporations-A, (10/1/83)	7.22	Tied house law; volume and quantity discounts-R, (7/1/83)	11.49	Service station and fuel oil dealers-A, (7/1/83)
2.42	Apportionment method-R, (10/1/83)	7.23	Activities of brewers, bottlers and wholesalers-A, (7/1/83)	11.51	Grocers' guidelist-A, (7/1/83)
2.43	Nonapportionment method-R, (10/1/83)	8.02	Revenue stamps-occupational tax-A, (7/1/83)	11.57	Public utilities-A, (7/1/83)
2.44	Permission to change basis of allocation-A, (10/1/83)	8.11	Reports-A (7/1/83)	11.66	Communications and CATV services-A, (2/1/83)
2.45	Apportionment in special cases-A, (10/1/83)	8.21	Purchases by the retailer-A, (7/1/83)	11.67	Service enterprises-A, (7/1/83)
2.73	Involuntary conversion by corporations-A, (10/1/83)	8.22	Purchases made outside of state-A, (7/1/83)	11.69	Financial institutions-A, (2/1/83)
2.83	Requirements for written elections as to recognition of gain in certain corporation liquidations-A, (10/1/83)	8.35	Interstate shipments-A, (7/1/83)	11.84	Aircraft-A, (7/1/83)
2.87	Reduction of delinquent interest rate under s. 71.13 (1)(b), Stats.-A, (10/1/83)	8.42	Wine containers-A, (7/1/83)	11.85	Boats, vessels, and barges-A, (2/1/83)
2.88	Interest rates-A, (10/1/83)	8.43	Empty containers-A, (7/1/83)	11.87	Meals, food, food products and beverages-A, (7/1/83)
2.89	Penalty for underpayment of estimated tax-A, (10/1/83)	8.66	Merchandise on collateral-A, (7/1/83)	11.93	Annual filing of sales tax returns-A, (2/1/83)
2.92	Withholding tax exemptions-A, (10/1/83)	8.76	Salesperson-A, (7/1/83)	11.96	Interest rates-A, (7/1/83)
2.935	Reduction of delinquent interest rate under s. 71.20 (5)(c), Stats.-A, (10/1/83)	8.81	Transfer of retail liquor stocks-A, (7/1/83)	11.97	"Engaged in business" in Wisconsin-A, (2/1/83)
2.945	Spousal individual retirement contributions-NR, (1/1/83)	8.85	Procedure for apportionment of cost of administration of s. 176.05 (23), Stats.-A, (7/1/83)	11.98	Reduction of delinquent interest rate under s. 77.62 (1), Stats.-A, (7/1/83)
2.95	Reporting of installment sales-A, (10/1/83)	8.86	Tied house law; volume and quantity discounts-R, (7/1/83)	D. Rules Approved By Legislature But Not Effective In 1983	
2.955	Credit for income taxes paid to other states-A, (10/1/83)	9.12	Refunds-military-A, (7/1/83)	11.15	Containers and other packaging and shipping materials-A
2.96	Extension of time to file corporation franchise or income tax returns-A, (10/1/83)	11.001	Definitions and use of terms-A, (2/1/83)	11.16	Common or contract carriers-A
2.98	Disaster area losses-R, (10/1/83)	11.01	Sales and use tax return forms-A, (2/1/83)	11.19	Printed material exemptions-A
2.99	Computing 1975 Wisconsin net taxable income with reference to the internal revenue code in effect on December 31, 1974-R, (10/1/83)	11.05(2)	Governmental units-A, (2/1/83)	11.26	Other taxes in taxable gross receipts and sales price-A
2.991	Computing 1976 Wisconsin net taxable income with reference to the internal revenue code in effect on December 31, 1975-R, (10/1/83)	11.08	Medical appliances, prosthetic devices and aids-A, (2/1/83)	11.32(3)	"Gross receipts" and "sales price"-A
		11.10	Occasional sales-A, (7/1/83)	11.48	Landlords, hotels and motels-A
		11.12	Farming, agriculture, horticulture, and floriculture-A, (7-1-83)	11.50	Auctions-A
		11.14	Exemption certificates (including resale certificates)-A, (7/1/83)	11.52	Coin-operated vending machines and amusement devices-A
		11.15	Containers and other packaging and shipping materials-A, (7/1/83)	11.68	Construction contractors-A
		11.16	Common or contract carriers-A, (2/1/83)	E. Emergency Rules Now In Effect	
		11.17	Hospitals, clinics and medical professions-A, (2/1/83)	9.08	Cigarette tax refunds to Indian tribes-R&R, (10/1/83)
				9.09	Cigarette sales to and by Indians on reservations of tribes that have not entered into a refund agreement with the department-NR, (10/1/83)

TAXPAYER ASSISTANCE AVAILABLE

During the 1984 filing season (January through April 16th), the department's auditors and tax representatives are 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 are exceptions as noted below.

Offices Providing Daily Assistance

<u>Location</u>	<u>Address</u>	<u>Telephone No.</u>	<u>Hours</u>
* Appleton	265 W. Northland	(414) 735-5001	7:45-4:30
* Eau Claire	718 W. Clairemont	(715) 836-2811	7:45-4:30
* Green Bay	200 N. Jefferson St.	(414) 497-4230	7:45-4:30
* Madison	4638 University Ave.	(608) 266-2772	7:45-4:30
Madison	212 East Washington Ave.	NONE	8:00-4:15
* Milwaukee	819 N. Sixth St.	(414) 224-4000	7:45-4:30

Offices Providing Assistance on Mondays Only (unless otherwise noted)

Ashland	Courthouse	NONE	10:00-2:00 (a)
Baraboo	1007 Washington	(608) 356-8973	7:45-4:30
Barron	57 S. 4th St.	(715) 537-3621	7:45-4:00
Beaver Dam	211 S. Spring St.	(414) 887-8108	7:45-4:30
Cedarburg/Grafton	220 Oak Street	(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	8:00-12:00
Hudson	759 Sommer St. No.	(715) 386-8225	7:45-4:30
Janesville	115 S. Franklin	(608) 755-2750	7:45-4:30
* Kenosha	5500 - 8th Ave.	(414) 656-7100	7:45-4:30 (c)
LaCrosse	620 Main	(608) 785-9721	7:45-4:30
Lancaster	237 W. Hickory 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	Courthouse	(414) 424-2100	7:45-4:30
Park Falls	1114 S. 4th Ave.	(715) 762-2160	7:45-11:45
* Racine	616 Lake Ave.	(414) 636-3711	7:45-4:30 (c)
Rhineland	Sunrise Plaza	(715) 362-6749	7:45-4:30
Shawano	1456 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) 394-0204	8:00-4:30
Tomah	City Hall	(608) 372-3256	8:30-12:00
Watertown	415 E. Main St.	(414) 261-7700	7:45-4:30
* Waukesha	141 N.W. Barstow St.	(414) 521-5310	7:45-4:30 (b)
Waupaca	201½ S. Main St.	(715) 258-9564	7:45-11:45
Wausau	Courthouse Annex	(715) 847-5380	7:45-4:30
West Bend	429 Walnut St.	(414) 338-4730	7:45-4:30
Wisconsin Rapids	1681 Second Ave. S.	(715) 421-0500	7:45-4:30

(a) Tuesdays only

(b) Monday through Wednesday

(c) Monday and Tuesday

* Open during noon hour