

ployee B is considered an insider subject to Section 16(b) of the Securities Exchange Act of 1934.

Question 1: What is the Wisconsin tax treatment of this option?

Answer 1: For Wisconsin tax purposes, this option would be considered a nonstatutory stock option under Section 83, IRC. Since the shares acquired are subject to a substantial risk of forfeiture and are not transferable, no income is realized by B until the restrictions lapse or the stock is sold. The amount of compensation (ordinary income) realized is the difference between the amount paid for the stock and its fair market value at the first time the employee's rights are no longer subject to a substantial risk of forfeiture or are transferable. If the stock is sold before the restrictions lapse, compensation is measured by the difference between the cost of the stock and its selling price.

Section 83(b), IRC, does provide an exception to this treatment of restricted stock. The employee can elect to have the value of the restricted stock (over its cost) taxed as ordinary income in the year the shares of stock are acquired. Later appreciation would not be treated as compensation but as capital gain income.

Employee B's employer is entitled to a deduction for the compensation element of the incentive stock option at the time B reports the income. The amount deductible by the employer will be equal to the amount of income reportable by employee B.

Question 2: What is the procedure for making a Section 83(b) election for Wisconsin tax purposes only?

Answer 2: If the employee elects to include the income from the exercise of a restricted stock option in Wisconsin income in the year of exercise, an election should be made in the same manner provided by Internal Revenue Service Regulation 1.83-2(b). However, the written election statements should be filed with the Wisconsin Department of Revenue rather than with the Internal Revenue Service.

A timely election must be made no later than 30 days after the exercise of the option. The election is made by filing two copies of a written statement with the department: one copy should be mailed to the Revenue Audit Bureau, P.O. Box 8906, Madison, WI 53708 within 30 days after the exercise of the option, and the other copy should be attached to the employee's Wisconsin income tax return for that year. (Note: For 1982 and 1983 only, the taxpayer will not be required to file the written election statement within 30 days after exercising the option. However, the election must be made no later than the due date, or extended due date, of the income tax return. In 1984 and subsequent years, an election will be considered timely only if made during the 30 day period.)

In addition to stating that the election is being made under Internal Revenue Code Section 83(b), the statement must include the following:

1. name, address and social security number of the taxpayer;
2. description of each property for which the election is being made;
3. date (or dates) when the property was transferred (i.e., the option was exercised), and the taxable year for which such election was made;

4. nature of restriction or restrictions on the property;

5. fair market value of property (determined without considering any restriction other than one which will never lapse) at the time of transfer; and

6. amount of consideration paid for the property.

Question 3: When must Wisconsin income tax be withheld on the compensation element of an incentive stock option received by an insider?

Answer 3: Wisconsin withholding is required when the insider recognizes the income for Wisconsin income tax purposes. If the employee makes the Section 83(b) election to recognize income on the date of exercise of the option, Wisconsin withholding tax must be remitted at that time. In the alternative, if the insider does not make the Section 83(b) election, withholding is required six months after the date of exercise of the option.

Question 4: When does an insider's holding period begin for the stock acquired to qualify for the Wisconsin capital gain deduction?

Answer 4: An individual's holding period for stock subject to Section 83, IRC, begins when the person's rights in the property are not subject to a substantial risk of forfeiture or are transferable, whichever occurs earlier. If an insider does not make the Section 83(b) election, he or she must hold the stock for one and one-half years to qualify for the Wisconsin capital gain treatment (six-month restriction period plus one year). However, if an insider makes the Section 83(b) election, he or she must only hold the stock for one year to qualify for the Wisconsin capital gain deduction.

Question 5: How are dividends paid to insiders during the six-month restriction period treated?

Answer 5: Until the stock becomes substantially vested, the transferor is regarded as the owner of the property. Any dividends received by the employee constitute additional compensation to the employee. Therefore, if the insider does not make the Section 83(b) election, dividends on stock acquired by exercising an incentive stock option received during the six-month restriction period are considered additional compensation for Wisconsin tax purposes. The employer is entitled to a deduction equal to the amount of compensation reported by the employee.

CORPORATE FRANCHISE/INCOME TAXES

1. Corporate Depreciation for 1983 and Thereafter on Investment Credit Property

Facts and Question: Section 48(q) of the Internal Revenue Code provides in part that for property placed in service after December 31, 1982, the basis for purposes of computing depreciation, ACRS deductions, or the gain or loss on such property must be reduced by one-half of the regular 10% federal investment tax credit claimed and allowed. However, in lieu of the regular 10% credit, corporations may elect to claim a reduced 8% investment credit and depreciate the full cost of the assets for qualifying property which is other than 3-year property. (The reduced credit allowable for 3-year property is 4%.)

In computing depreciation for Wisconsin franchise/income tax purposes, is the basis (1) the cost of the

property less one-half of the regular 10% investment tax credit, or (2) the full cost of the property without a reduction for investment tax credit claimed?

Answer: Section 71.04(15)(a), Wis. Stats., provides in part that the depreciation allowable as a deduction from gross income of corporations shall be limited to the amount *allowable* as a deduction from gross income under the Internal Revenue Code. Due to the federal elections available for claiming investment tax credit, the basis for computing federal depreciation under the Internal Revenue Code depends upon the type of investment credit claimed as explained in the first paragraph above. Therefore, a corporation that claims the regular 10% investment tax credit for federal purposes (and makes a reduction in the federal basis of the depreciable property) may choose one of the following two bases for Wisconsin franchise/income tax purposes:

1. Use the same basis for Wisconsin as for federal tax purposes and be allowed a deduction for the federal - Wisconsin basis difference in the year of disposition pursuant to s. 71.04(15)(e), Wis. Stats., or
2. Assume for Wisconsin tax purposes that the reduced 8% tax credit (or no credit) was claimed for federal purposes and claim depreciation using the higher basis. This method will require the corporation to keep a separate set of depreciation records for Wisconsin.

Example: Corporation A, which files returns on the calendar year basis, placed in service on March 1, 1983 five-year property which cost \$50,000 and elected to claim the regular 10% investment tax credit on its 1983 federal return. The depreciable basis of the property for federal purposes is \$47,500 (\$50,000 minus one-half of \$5,000).

For Wisconsin, Corporation A may either (1) depreciate the property using the basis allowable for federal purposes of \$47,500 and receive a deduction for the \$2,500 basis difference when the asset is disposed of, or (2) depreciate the property using a basis of \$50,000.

If Corporation A chooses to claim the reduced 8% tax credit rather than the 10% regular credit on its federal return, the basis for both federal and Wisconsin tax purposes will be \$50,000.

SALES/USE TAXES

1. Dentists' Purchases and Sales

Facts and Question: Dentists are engaged in providing professional services to patients which are not subject to the sales tax. Dentists purchase various types of personal property from dental laboratories and other suppliers which they use in performing their dental services. What is the sales tax status of purchases made by dentists and of tangible personal property they transfer to their patients in the course of providing dental services?

Answer:

A. **Exempt Purchases.** Dentists may purchase the following items without sales or use tax:

1. Medicines such as nitrous oxide, oxygen, novocaine and bone regeneration materials.

2. Gold, silver, other alloys used to fill teeth and cement and bonding agents used in conjunction with such fillings.
3. Crowns, bridges, bridgework, dentures, inlays, fillings and other items fabricated by a dental laboratory which the dentist installs in the patient's mouth. This includes braces and other corrective and supporting devices individually designed or constructed for a particular patient, such as braces made by dental laboratories at the prescription of the orthodontist or dentist, and teeth, mouth and jaw braces and supports which are not fitted until the dentist himself puts them on a patient, but which are recognizable as fabricated supports at the time the dentist buys them.

B. **Taxable Purchases.** Dentists must pay a sales or use tax on their purchases of the following:

1. Metal, wire, plastic or other materials purchased by a dentist which the dentist uses to construct braces and other teeth, mouth and jaw supports.
2. Dental equipment, surgical instruments, office equipment, office supplies and consumable supplies used by dentists to conduct their business. These include tongue depressors, bandages, cleaning paste, tooth brushes, dental floss and cotton.

C. **Exempt Transfers to Patients.** The following items may be transferred to patients without sales tax incidentally to providing dental services:

1. Medicines (nitrous oxide, oxygen, novocaine and bone regeneration materials).
2. Gold, silver and other alloys used by dentists to fill teeth and cement and other bonding agents used in providing dental services.
3. Crowns, bridges, bridgework, partial plates, dentures, inlays, fillings and other items specifically designed for a patient, which are constructed from raw materials by the dentist or are purchased from a dental laboratory, and which are installed in the patient's mouth by the dentist.
4. Corrective and supporting devices for the teeth, mouth, and jaw, individually constructed or altered for an individual.

2. Dry Cleaners' and Laundries' Purchases

Facts and Question: Under 1983 Wisconsin Act 27, effective September 1, 1983, persons providing laundry and dry cleaning services subject to taxation under s. 77.52(2)(a)6, Wisconsin Statutes, are the consumers of, and must pay tax on the purchase of, all of the items transferred to customers incidentally providing these services.

Paragraph (3)(c) of rule Tax 11.72, titled "Laundries, dry cleaners, and linen and clothing suppliers", indicates these persons may purchase the following items without tax (by using a resale certificate) if the items are transferred to customers with clean linen or clothes: hangers, handkerchiefs, bags, boxes, shirt boards, shoulder guards, twisters and pins.

Can the items in the preceding paragraph be purchased without tax for resale by a laundry or dry cleaner on and after September 1, 1983?

Answer: No, purchases of these items are subject to the 5% sales tax, effective September 1, 1983. If a laundry or dry cleaner has these items in inventory on August 31, 1983 and if they were purchased without tax under the law in effect before September 1, 1983, such inventory items are subject to the tax at the time they are transferred to customers on or after September 1, 1983.

Laundries, dry cleaners, and linen and clothing suppliers also continue to be the consumers of, and must pay tax on purchases of, solvents, soaps, detergents spotting compounds, water repellents, disinfectants, fabric softeners, starch dyes, mat compounds, fire repellent compounds and marking tags which they use for laundering, dry cleaning or identification purposes.

3. Mobile Manufacturing Units

Facts And Question: The Budget Bill, 1983 Wisconsin Act 27, created s. 77.51 (27)(c), Wis. Stats., which defines manufacturing to include "mixing and processing if performed in mobile units mounted on trucks or trailers," effective September 1, 1983. This new exemption most commonly will apply to redi-mix concrete units and feed grinding units mounted on trucks.

Redi-Mix Concrete Trucks

Redi-mix concrete trucks perform both a transportation service and a manufacturing process when concrete is produced as the motor vehicle moves along the highway. These redi-mix trucks may haul from a dry mix or wet mix plant. In the dry mix plant, the proper proportion of dry cement, aggregates and additives are loaded into the truck, and the first mixing takes place in the truck. In the wet mix plant, there is a brief premixing of the ingredients before the mixture is loaded into the truck for hauling to the job site. The truck's motor which moves the truck down the highway also provides the power to operate the rotating mixer.

Feed Grinding Trucks

The *Feedmobile, Inc. vs. Wisconsin Department of Revenue* decision of the Wisconsin Tax Appeals Commission, dated February 26, 1982, held that the mixing unit of a mobile feed mill is entitled to the exemption for manufacturing machinery in s. 77.54(6)(a), Wis. Stats. The feedmobile is the mixing unit, exclusive of the truck body upon which the unit is mounted. The feedmobile has its own power source, a diesel engine, which is completely independent of the truck to which it is attached. It is designed to operate at a fixed location and is often used as an addition to a stationary feedmill operation.

The feedmobile combines raw grains, supplements, minerals, salts, vitamins and molasses through the use of machinery to produce a new product (feed), which is used by farmers for feeding their livestock.

Does the new definition in s. 77.51(27)(c), Wis. Stats., create an exemption under s. 77.54(6)(a), Wis. Stats., for the entire truck, including the mixing unit; or is it restricted to the mixing unit mounted on the truck chassis?

Answer: Section 77.54(6)(a), Wis. Stats., exempts "Machines and specific processing equipment . . . exclusively and directly used by a manufacturer in manufacturing . . ." This exemption does not apply to the truck chassis, including its motor, which are used to provide a transportation service, since the "exclusive test" is not met. However, the mixing unit, and accessories, mounted on the truck can qualify for the exemption. The exemption applies to the redi-mix concrete truck's mixing unit whether the truck hauls from a dry mix or wet mix batching plant. It also applies to the diesel engine used to operate the feedmobile mixing unit, if it is completely independent of the truck to which it is attached and is used exclusively to operate the feedmobile.

If a complete truck is sold, which has a mixing unit attached that qualifies for sales/use tax exemption, and the agreement between the seller and purchaser does not separately set forth the sales price of the exempt mixing unit and the taxable truck chassis, a reasonable allocation shall be made to determine the portion of the price relating to each portion.

HOMESTEAD CREDIT

1. Payments in Lieu of Property Taxes by Exempt Organizations

Facts and Question: A tax-exempt charitable organization owns and operates a low-income housing project. The project is located in Wisconsin and is exempt from real estate taxes imposed under Chapter 70 of the Wisconsin Statutes. However, the charitable organization makes payments in lieu of property taxes to the municipality in which the housing project is located but these payments are not made under s. 66.40(22). These payments are made under the terms of a written agreement between the organization and the municipality.

May rent paid by a tenant of this housing project be used to determine a credit under the Wisconsin Homestead Credit program?

Answer: No. Section 71.09(7)(t), Wis. Stats., provides that rent paid for housing which is exempt from property taxes under ch. 70 may not be used to compute Homestead Credit, except housing for which payments in lieu of taxes are made under s. 66.40(22), Wis. Stats. The tax-exempt charitable organization in this example is not making payments in lieu of taxes under s. 66.40(22). Therefore, the rent paid by the tenant to this organization may not be used to compute the Homestead Credit.

EXTENSIONS OF TIME TO FILE INCOME, FRANCHISE, SALES & USE AND OTHER RETURNS

The Wisconsin Statutes provide that extensions of time may be granted to file certain returns but may not be allowed to file other returns. Listed below are the extensions of time *not* allowed, the extensions of time allowed, and the procedures to be used to request an extension.

I. Extensions of Time NOT Allowed

An extension of time to file is *not* authorized by the Wisconsin Statutes for the forms listed below. The statutory reference under the column "Due Date For Filing With Dept." is the Wisconsin Statute which prescribes the due date for filing the form with the Department of Revenue.

	<u>Due Date For Filing With Dept.</u>
1. Schedule H - Homestead Credit Claim	December 31 of year following year for which claim is filed (e.g., December 31, 1984 for 1983 claim based on taxes levied in 1983 or rent paid in 1983) (s. 71.09(7)(dm))
2. Schedule FC - Farmland Preservation Credit Claim	12 months after end of tax year (e.g., December 31, 1984 for 1983 calendar year) (s. 71.09(11)(d))
3. Form 4H - Wisconsin Declaration of Inactivity	15th day of 3rd month after end of tax year (e.g., March 15, 1984 for 1983 calendar tax year) (s. 71.10(1)(b))
4. Form 7 - Donor's Gift Tax Report	April 15 (e.g., April 16, 1984 for 1983 report) (s. 72.85(2))
5. Form 6 - Donee's Gift Tax Report	April 15 (e.g., April 16, 1984 for 1983 report) (s. 72.85(2))
6. Form 101 - Wisconsin Inheritance Tax Return	No statutory due date. However if tax not paid within one year of date of death, interest charged at 12% per year from date of death to date of payment. No extension of time granted in which tax payment may be made without interest charge (s. 72.22 and 72.23)
7. Form 8 - Report of Transfers of Capital Stock	March 15 (e.g., March 15, 1984 for 1983 transfers) (s. 71.10(1)(a))
8. Form 9b - Wisconsin Information Return (See Part II, 12 for Form 9bs relating to annuities, pensions, etc., of \$500 or more)	
a. Corporations making payments of rent, interest, dividends or royalties of \$100 or more during tax year	March 15 following calendar year in which payments were made (s. 71.10(15))
b. Persons other than corporations (e.g., individuals, partnerships) making payments of rent, interest, dividends or royalties of \$100 or more during tax year	April 15 following calendar year in which payments were made (s. 71.10(15))
9. Form 9c - Report of Compensation Paid to Nonresident Entertainers	90 days after performance (s. 71.10(18))
10. Form WT-6 - Withholding Tax Deposit Report	15 days after end of reporting period for semi-monthly filers; last day of month after end of reporting period for monthly, quarterly and annual filers (s. 71.20(4))
11. Form A-205 - Nonresident Contractor's Surety Bond	60 days after construction begins in Wisconsin (s. 71.10(14)(a))

II. Extensions of Time Allowed

An extension of time to file is authorized by the Wisconsin Statutes for the forms listed below. The statutory references (e.g., s. 71.10(2)(b)) under the columns "Due Date For Filing With Dept." and "Extension Allowed" are the Wisconsin Statutes which (a) prescribe the due date for filing the form with the Department of Revenue and (b) authorize the extension to file. The other references under the column "Extension Allowed" are to federal regulations (e.g., Reg. 1-6081-4).

<u>FORM</u>	<u>DUE DATE FOR FILING WITH DEPT.</u>	<u>EXTENSION ALLOWED</u>	<u>EXTENSION FORM</u>
<u>Income and Franchise Forms</u>			
1. Form 1 and 1A - Wisconsin Income Tax Long Form and Short Form	15th day of 4th month after end of tax year (e.g., April 16, 1984 for 1983 calendar year return) (s. 71.10(2)(b))	(a) 30 days (additional 30-day extensions granted for satisfactory cause) (s. 71.10(5)(b)) (b) 4 months (Reg. 1.6081-4) (c) over 4 months (Reg. 1.6081-1) (d) 2-month automatic extension for taxpayers living or traveling outside United States and Puerto Rico on the due date for filing a return (Reg. 1.6081-2)	(a) Wis Form I-101 (b) Fed Form 4868 (c) Fed Form 2688 (d) Written statement explaining details, no federal or Wisconsin form
2. Form 2 - Wisconsin Fiduciary Income Tax Return	On or before date return is required to be filed with IRS (s. 71.10(3)(e))	(a) 30 days (s. 71.10(5)(b)) (b) 60 days (Reg. 1.6081-1)	(a) Wis Form I-101 (b) Fed Form 2758
3. Form 3 - Wisconsin Partnership Return	15th day of the 4th month after end of tax year (e.g., April 16, 1984 for 1983 calendar year return) (s. 71.10(3)(a))	(a) 30 days (s. 71.10(5)(b)) (b) 60 days (Reg. 1.6081-1)	(a) Wis Form I-101 (b) Fed Form 2758
4. Form 4 and 5 - Wisconsin Corporation Franchise or Income Tax Return (includes Form 4S)	15th day of the 3rd month after end of tax year (e.g., March 15, 1984 for 1983 calendar year) (s. 71.10(1))	(a) 30 days (s. 71.10(5)(a)) (b) 6 months (only applies to DISCs and Co-ops) (s. 71.10(5)(a)) (c) 6 months (Reg. 1.6081-3)	(a) Wis Form IC-830 (b) Wis Form IC-830 (c) Fed Form 7004
5. Form 4I - Wisconsin Insurance Franchise or Income Tax Return	March 15 of year following year for which return is filed (e.g., March 15, 1984 for the calendar year 1983) (s. 71.10(1))	(a) 30 days (s. 71.10(5)(a)) (b) 6 months (Reg. 1.6081-3)	(a) Wis Form IC-830 (b) Fed Form 7004
<u>Withholding Forms</u>			
6. Form WT-7 - Employer's Annual Reconciliation	January 31 of year following year for which return is filed (e.g., January 31, 1984 for year 1983) (s. 71.20(4) and (4m))	30 days (s. 71.26)	Written request, no Wisconsin form
<u>Sales & Use Forms</u>			
7. Form ST-12 - Wisconsin Sales and Use Tax Return	Various, 20 days after end of month, last day of month after end of monthly, quarterly or annual reporting period (s. 77.58(2))	30 days (s. 77.58(7))	Written request, no Wisconsin form
8. Form UT-5 - Consumer Use Tax Return	Last day of month following end of quarterly period (s. 77.58(2))	30 days (s. 77.58(7))	Written request, no Wisconsin form
9. Concessionaire/Temporary Permittee Annual Sales and Use Tax Return	January 31 of year following year for which return is filed (e.g., January 31, 1984 for year 1983) (s. 78.58(5))	30 days (s. 77.58(7))	Written request, no Wisconsin form

<u>FORM</u>	<u>DUE DATE FOR FILING WITH DEPT.</u>	<u>EXTENSION ALLOWED</u>	<u>EXTENSION FORM</u>
10. Wisconsin Nonresident Contractor's Consumer Use Tax Return	January 31 of year following year for which return is filed (e.g., January 31, 1984 for year 1983) (s. 78.58(5))	30 days (s. 77.58(7))	Written request, no Wisconsin form

Information and Other Forms

11. Form W-2 - Wage and Tax Statement	January 31 of calendar year following year of payment (e.g., January 31, 1984 for 1983 year) (s. 71.10(8) and (8m))	30 days (s. 71.26)	Written request, no Wisconsin form
12. Form 9b - Wisconsin Information Return- Annuities, pensions or other fixed or determinable income of \$500 or more not reported on wage statement under s. 71.10(8)(a) and (8m) (Note: See Part I, 8, above regarding Form 9b's filed for rent, interest, dividends and royalties)	January 31 of year following calendar year of payment (e.g., January 31, 1984 for 1983 year) (s. 71.10(8n))	30 days (s. 71.26)	Written request no Wisconsin form

III. Policy Regarding Filing Requests for Extensions

- A. Telephone or Oral Requests: Telephone or oral requests for extensions will *not* be accepted or approved.
- B. Federal Extension Form Used (re: extension for Form 1, 1A, 2, 3, 4, 5 or 4I): Taxpayer must attach copy of federal extension form to Wisconsin return which is filed with the Department of Revenue. Taxpayer is not required to request approval from department if IRS approved extension is obtained from IRS and copy is attached to Wisconsin return.
- C. Wisconsin Extension Form Used: A taxpayer requesting an extension should mail the Wisconsin extension form to the address shown on the extension form before the original due date of the return. If a Wisconsin extension form is not available to the taxpayer, a letter requesting a 30-day extension may be sent to the department postmarked no later than the original due date of the return. (See Part D below for information to include in letter.)

The department approval of the 30-day extension sent to the taxpayer must be attached by the taxpayer to the return filed with the department.

- D. Written Request (no Wisconsin form) (re: Form WT-7, W-2, 9b, ST-12, etc.): Taxpayer should send letter requesting an extension before the original due date of the return. The department approval of the 30-day extension sent to the taxpayer must be attached by the taxpayer to the return filed with the department.

Taxpayer should furnish the following information with the letter requesting an extension:

Individuals:

1. Taxpayer name.
2. Taxpayer social security number (seller's permit number or withholding number if sales/use or withholding extension).
3. Spouse name (if filing combined income tax return).
4. Spouse social security number (if combined income tax return).
5. Name of person to whom reply is to be sent, if different than taxpayer.
6. Complete address of person to whom reply is to be sent.
7. Taxable year or period for which extension is requested.
8. Fiscal year ending date, if filing on other than a calendar year basis.
9. Length (period) of extension requested.
10. Reason for extension request.
11. Signature of requestor, and date signed.

Corporations

1. Corporation name and complete address.
2. Seller's permit number or withholding number if sales/use or withholding extension.
3. Indicate if a "Domestic International Sales Corp." (DISC) or Cooperative.
4. Calendar year or fiscal year ending date.
5. Taxable period or year for which extension is requested.

6. Length (period) of extension requested.
7. Reason for extension request.
8. Signature of corporate officer or representative, and date signed.

IV. Advance Payment With Extensions

- A. **Income or Franchise Tax Payments:** If a taxpayer desires to make a payment with an extension, the payment should be attached to a declaration of estimated tax payment voucher (Form 1-ES for individuals and Form 4-ES for corporations). Such payments should be claimed on the taxpayer's income or franchise tax return in the same manner as other declaration payments.
- B. **Sales/Use or Withholding Tax Payments:** If the taxpayer wishes to make a payment, the payment should accompany the letter (extension request). The letter should include the taxpayer's real name, seller's permit or withholding account number, address and reporting period to which the payment should be applied.

V. Interest During Extension Period

Any income, franchise, sales/use or withholding tax not paid by the original due date of the tax return is subject to 12% interest per year during the extension period. Interest is computed from the day following the due date of the return until the date of payment within the extension period.

If the tax is not paid within the extension period, interest is 12% per year during the extension period and delinquent interest of 18% per year from the end of the extension period until paid.

For corporations filing Form 4, 41 or Form 5, interest at the rate of 18% per year instead of 12% must be added to the amount of any required declaration of estimated tax not paid within 2½ months after the close of the taxable year.

VI. Mailing Addresses

Applications for extensions and related correspondence should be sent to the Wisconsin Department of Revenue at the following addresses:

Individual Returns, Partnership Returns and Fiduciary Returns
P.O. Box 8903
Madison, WI 53708

Corporate Returns and Information Returns
P.O. Box 8908
Madison, WI 53708

Sales & Use Tax Returns and Withholding Tax Returns
Compliance Bureau
P.O. Box 8902
Madison, WI 53708