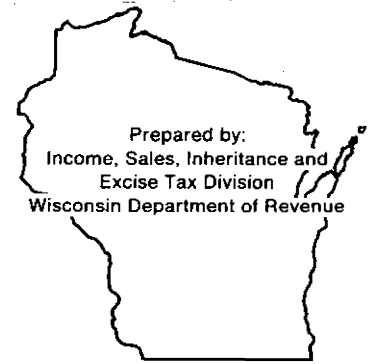


WISCONSIN TAX BULLETIN

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NUMBER 40

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FORMS 1099-G MAILED TO TAXPAYERS

Federal law requires that the Department of Revenue provide information returns (called Form 1099-G) to individuals who received a Wisconsin income tax refund during 1984. Approximately 780,000 Forms 1099-G reporting refunds received during 1984 from 1983 Wisconsin income tax returns will be mailed to Wisconsin taxpayers later this month.

Only those taxpayers who claimed itemized deductions on their 1983 federal income tax returns should receive Forms 1099-G. If deductions were not itemized a state income tax refund is not reportable as taxable income on a federal return. The Department is not required to issue a Form 1099-G to such persons.

Included with each Form 1099-G mailed to taxpayers will be an informational flyer which explains how the refund amount which is shown on the Form 1099-G was determined.

As reported in *Wisconsin Tax Bulletin* Number 39, a ruling recently received from the Internal Revenue Service changes the manner in which refunds must be reported on a Form 1099-G for two categories of married persons. For 1983, when a Form 1099-G was prepared for a married person who had offset part of his or her refund against tax owed by his or her spouse on a combined income tax return they filed, only the net refund (amount after the offset) was reported on the 1099-G. For 1984 the IRS requires that the full amount of refund (amount before the offset) be reported on Form 1099-G. For example, on their 1983 return spouse A had a refund of \$300 which was applied against \$100 of tax due of spouse B, and a refund check of \$200 ($\$300 - \$100 = \200) was issued to spouse A in 1984. Based on the IRS ruling, the gross amount of refund (\$300 in this example) must be reported on the 1984 Form 1099-G prepared for spouse A, rather than

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the net amount of refund (\$200 in this example).

Another difference from 1983 to 1984 involves 1099-G's prepared for spouses who filed a combined Wisconsin income tax return on which both the husband and wife received

a refund. For 1983 a single Form 1099-G was prepared showing the total of both refunds. For 1984 a separate Form 1099-G must be prepared for each spouse reflecting only his or her own refund. For example, on their 1983 return, spouse A showed a refund of \$150 and spouse B a refund of \$75. One refund check of \$225 was sent to them in 1984. Based on the IRS ruling a separate 1984 Form 1099-G must be prepared for each spouse showing that spouse's refund. In this example, the Form 1099-G prepared for spouse A would show a refund of \$150 and the Form 1099-G for spouse B would show a \$75 refund.

TWO NEW TAX FORMS FOR 1984

Changes in Wisconsin income tax law for 1984 have resulted in the following two new forms for 1984:

1. Schedule 2440-W — Disability Income Exclusion
This form is to be used to determine what amount, if any, of disability income may be excluded from an individual's Wisconsin taxable income. The disability income exclusion previously available for federal income tax purposes (before it was replaced by a credit for 1984) continues to apply for Wisconsin. A disability income exclusion of up to \$5,200 will be allowed to persons under age 65 who have retired on disability and receive disability income while permanently and totally disabled. The requirements of Section 105(d) of the Internal Revenue Code immediately prior to its repeal in 1983 by Public Law 98-21 will continue to be used for Wisconsin in 1984 and thereafter.
2. Schedule R — Wisconsin Research Credits
Beginning with the 1984 taxable year, two new research credits are available: (1) a credit for in-

creasing research activities in Wisconsin, and (2) a credit for Wisconsin research facility expenditures. The credits are available to corporations, individuals, estates and trusts. Regardless of which type of taxpayer is involved, Schedule R is to be used to compute the amount of credit allowable.

Copies of both of these new forms and the related instructions are included on pages 27 through 32 of this issue.

HOMESTEAD CREDIT FORM REVISED FOR 1984

New schedules have been added to the back of Schedule H (the homestead credit claim) for certain persons to compute their income and allowable property taxes or rent.

- Claimants with homes that were on more than one acre of land and were not part of a farm may claim only the property taxes or rent on their home and one acre of land. These claimants should use Schedule 1, *Allowable Taxes for Home on More Than One Acre of Land*, to compute their allowable property taxes.
- Claimants who used part of their property for business or rental purposes (other than farming) may claim only the property taxes or rent related to personal use. These claimants should use Schedule 2, *Allowable Taxes/Rent if Property Used Partly for Business or Rental Purposes*, to compute their allowable property taxes or rent.
- Claimants who received AFDC of any amount or general relief payments of \$400 or more for any month of 1984 may claim only the property taxes or rent for those months in which they did not receive AFDC or general relief. These claimants should use Schedule 3, *Taxes/Rent Reduction for AFDC or General Relief Recipients*, to compute their allowable property taxes or rent.
- Claimants who received any type of cash public assistance or relief must include the amount in household income for homestead credit purposes. These claimants should use Schedule 4, *Income from Cash Public Assistance and Relief Programs*, to report the

source and amount of any cash public assistance received each month.

NEW EXTENSION FORMS INCLUDE ESTIMATED TAX PAYMENT VOUCHER

The forms used by individuals and corporations to request an extension of time to file Wisconsin income and franchise tax returns have been revised for 1984. Included at the bottom of both the form for individuals and for corporations is a declaration voucher which can be used to make an estimated tax payment for 1984 at the time an extension of time to file is requested. A payment of estimated tax for 1984 with an extension request will reduce or eliminate interest payable during an extension period.

Any estimated tax payment made for 1984 by using the voucher from the extension request form should be added together with other estimated tax payments made for 1984. The total should be claimed as a credit on the estimated tax entry line on the 1984 income or franchise tax return filed by the taxpayer.

USE PREADDRESSED DECLARATION VOUCHERS

The Department provides computer prepared declaration of estimated tax payment vouchers, which include the taxpayers' names, addresses and account identification numbers, to both individual and corporate taxpayers. Although these vouchers are mailed to taxpayers, a substantial number do not use them. In many instances, a practitioner prepared voucher is apparently being used instead.

When an estimated tax payment is accompanied by a voucher which is not the preaddressed voucher prepared by the Department, all of the name, address and identification number information shown on it must be manually verified when the payment is processed. This is necessary to ensure that the payment is credited to the correct taxpayer. Processing a substitute voucher takes longer and that results in increased costs to the state. To avoid the extra costs, tax return preparers are asked to encourage their clients to use the preaddressed vouchers which the Department mails to them.

1A'S BY TAX PREPARERS

Wisconsin's "Short Form" (Form 1A) is intended to be a simple form for taxpayers to prepare themselves and, therefore, does not provide space in the signature area for a separate identification of a tax preparer. However, many tax preparers are stamping and signing Form 1A in areas required for Department use. This practice causes extra handling and extra cost in the processing of these practitioner-prepared forms.

Practitioners who wish to place their identification on Form 1A should therefore place their name on the bottom of the second page (reverse side) of the form in order to expedite processing of the returns they prepare. Note that the Department of Revenue does not require a tax preparer's identification on the Wisconsin "Short Form" (1A).

EDUCATIONAL ASSISTANCE PROGRAM BENEFITS ARE TAXABLE FOR WISCONSIN

Internal Revenue Code Section 127 permits employers to set up educational assistance programs under which employees can receive tax-free educational benefits. The December 31, 1983 Internal Revenue Code Section 127(d) states that the exclusion for educational assistance benefits terminates and does not apply to taxable years beginning after December 31, 1983. Federal legislation (P.L. 98-611) was enacted during 1984 to restore this exclusion for the 1984 and 1985 taxable years. Up to \$5,000 of such benefits are not taxable for federal purposes because of the federal legislation.

Wisconsin adjusted gross income for the 1984 taxable year is based on the Internal Revenue Code in effect on December 31, 1983. Amendments to the Code enacted after December 31, 1983 do not apply for Wisconsin. Therefore, educational assistance benefits are includable in Wisconsin income for the 1984 taxable year.

Employers should report the amount of educational assistance benefits as additional compensation on the employee's 1984 Wisconsin wage statement (Form W-2). Thus, the amount of federal compensation will differ from the amount of Wisconsin compensation. Alternatively, the em-

ployer may report the educational assistance benefits on a supplemental wage statement for Wisconsin.

Employees are not required to report educational assistance benefits as income on their 1984 federal returns. However, employees must report such benefits as taxable income on their 1984 Wisconsin returns.

REMINDER OF MAJOR LAW CHANGES FOR 1984

Listed below are some of the major changes for 1984 that relate to income tax, corporation franchise/income tax, homestead credit and farmland credit. Also listed are some of the federal laws enacted in 1984 which do not apply for Wisconsin purposes.

For information about other new laws enacted in 1984 pertaining to these taxes and credits, see *Wisconsin Tax Bulletin* Number 37 (May 1984 issue).

INDIVIDUAL INCOME TAXES

1. Eliminate 10% Surtax for 1984.

The 10% surtax to the Wisconsin income tax and minimum tax rates has been eliminated for the entire 1984 taxable year.

2. Update Internal Revenue Code Reference for 1984 Taxable Year.

For the 1984 taxable year and thereafter, individuals, estates and trusts will use the Internal Revenue Code in effect on December 31, 1983 with the following exceptions.

The following Internal Revenue Code provisions which were in effect on December 31, 1983 will *not* apply for Wisconsin:

- The inclusion in gross income of a portion of social security and railroad retirement benefits as required under Sections 86 and 72(r) of the IRC. These benefits continue to be nontaxable for Wisconsin.
- The inclusion in gross income of sick pay benefits paid under the Railroad Unemployment Insurance Act as required by Section 105(i) of the IRC. These benefits continue to be nontaxable for Wisconsin.
- The deduction from gross income allowed two-earner married couples under Section 221 of the IRC.

- The exclusion from gross income allowed for public utility dividends which are reinvested in the common stock of the utility as provided under Section 305(e) of the IRC.
- The charitable contributions deduction allowed to persons who do not claim itemized deductions as provided under Section 170(i) of the IRC.
- The incentive stock option provisions as provided under Section 422A of the IRC.

In addition to the above differences, Wisconsin and federal law for 1984 and thereafter will also differ with respect to the following items:

- 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 disability income exclusion of up to \$5,200 which was allowed to persons under age 65 who retired on disability and received disability income while permanently and totally disabled, as provided under Section 105(d) of the IRC immediately prior to its repeal in 1983 by Public Law 98-21, continues to apply for Wisconsin. (For federal purposes, this exclusion has been replaced by a nonrefundable federal income tax credit for taxable years beginning after December 31, 1983.)

Changes to federal law enacted after December 31, 1983 do not apply for Wisconsin. For example, changes made by the federal Tax Reform Act of 1984 may not be used for Wisconsin for 1984. A complete listing of these differences is included in the Schedule I instructions found on pages 33 through 46 of this Bulletin.

3. Provide Child Care Credit Equal to 30% of Federal Credit.

Individuals may claim a nonrefundable credit equal to 30% of the federal child and dependent care credit, prior to adjustments for federal tax

credits and federal tax liability, for which they are eligible for the taxable year under Section 44A of the IRC as amended to December 31, 1983.

Married persons may divide the credit between them in any manner they choose. In order for married persons to claim the credit, they must report their income on the same Wisconsin income tax return.

The credit may be claimed by full-year and part-year residents of Wisconsin for taxable years 1984 and thereafter. Part-year residents must reduce their credit by 1/12 for any month in which they do not reside in Wisconsin (15 days or more is considered a month). Nonresidents are not eligible.

4. Provide Earned Income Credit Equal to 30% of Federal Credit.

Individuals may claim a nonrefundable credit equal to 30% of the federal earned income credit for which they are eligible for the taxable year under Section 43 of the IRC as amended to December 31, 1983.

Married persons may divide the credit between them in any manner they choose. In order for married persons to claim the credit, they must report their income on the same Wisconsin income tax return. Part-year residents and nonresidents are not eligible for the credit.

5. Provide Research Credits for 5% of Qualified Research Expenses and 5% of Facility Costs.

These credits may be claimed by individuals, estates, trusts and corporations. Partnerships and Tax-option (S) corporations may not claim the credits; however, the individual partners or shareholders may claim the credits that are passed through from the partnership or Tax-option corporation. The credits are computed on Schedule R, which is on page 29 of this Bulletin.

CORPORATION FRANCHISE/INCOME TAXES

1. Eliminate 10% Surtax for 1984.

The 10% surtax to the Wisconsin franchise/income tax rates has been eliminated for the entire 1984 taxable year.

2. Increase Deduction for Cash Dividends Received From 80% Owned Subsidiaries.

The deduction for cash dividends received by corporations owning, during the entire taxable year, at least 80% of

the total combined voting stock of the payor corporation has been increased to 75% for the 1984 taxable year.

3. Provide Deduction for Payments to Deferred Payment Plans. Contributions to deferred payment plans (e.g., pension, profit-sharing and stock bonus plans) which meet the requirements of Section 401 of the IRC and that are made on or before the date on which a corporation is required to file its Wisconsin franchise/income tax return (including extensions) are deemed to have been made on the last day of the taxable year for which that return is filed. The limitations of Section 404 of the IRC apply. This new law is effective for plan years beginning after September 2, 1974.

4. Provide Research Credits for 5% of Qualified Research Expenses and 5% of Facility Costs. Credits may be claimed against Wisconsin franchise/income taxes due for increasing research expenses and/or for expenditures for research facilities.

A claimant may claim as a credit an amount equal to 5% of qualified research expenses incurred for research conducted in Wisconsin for the taxable year, less "base period" research expenses incurred for research conducted in Wisconsin. Qualified research expenses and base period research expenses are determined according to the definitions in Section 44F of the IRC as amended to December 31, 1983.

A claimant may also claim as a credit an amount equal to 5% of the amount paid or incurred during the taxable year for tangible personal property (not replacement property) used to construct and equip new facilities or expand existing facilities in Wisconsin for qualified research, as defined in Section 44F of the IRC. The credits are computed on Schedule R, which is on page 29 of this Bulletin.

HOMESTEAD CREDIT

1. Increase Household Income Limit to \$16,500. No homestead credit will be allowed if household income exceeds \$16,500. (For 1983 claims, the limit was \$15,500.)

2. Change "Rent Constituting Property Taxes Accrued" Percentage From 20% to 25%.

Claimants will be allowed 25% of rent paid for occupancy as "rent constituting property taxes accrued".

3. Increase Property Taxes Limit to \$1,200. The amount of property taxes or rent constituting property taxes for homestead credit purposes will be limited to \$1,200. (For 1983 claims, the limit was \$1,100.)

4. Increase Acreage Limitation to 120 Acres When Home Is Part of a Farm. Claimants with homes that are part of a farm may claim property taxes on the home and up to 120 acres adjoining it, including all improvements on this same 120 acres.

FARMLAND PRESERVATION CREDIT

1. Eliminate Requirement That Claimant Be Owner of Land at End of Year. A farmland preservation credit claimant will no longer be required to own at the close of the taxable year the farmland on which a credit is claimed. Thus, when farmland is sold, both the buyer and the seller (assuming both meet the required qualifications) will be eligible to file for farmland credit on the basis of the portion of the total property taxes each paid. Under prior law, only the buyer (owner at the end of the year) was eligible to file a farmland credit claim.

IRS STANDARD MILEAGE RATE APPLIES FOR WISCONSIN

The optional standard mileage rate specified by the IRS for computing business automobile expenses for 1984 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 1984.

MADISON MAN CONVICTED OF INCOME TAX EVASION

Donald M. Fadness of Madison, doing business as Fadness Petrographic Service, was convicted on

October 16, 1984 in Dane County Circuit Court by Judge Mark A. Frankel on two counts of state income tax evasion after he entered no contest pleas to the charges. Judge Frankel withheld sentencing and placed Fadness on probation for three years. Under the conditions of probation, Fadness must pay a total of \$15,000 in fines and serve 45 days in the Dane County jail with work-release privileges beginning Friday, October 19. He must also make restitution of the state income taxes, penalties and interest due for each of the years 1978, 1979, 1980 and 1981, serve 125 hours in voluntary community service and file correct income tax returns during the probationary period.

Criminal charges were filed against Fadness by the Attorney General's office after an investigation by the Intelligence Section of the Wisconsin Department of Revenue. Fadness was charged with failing to report more than \$39,000 in taxable income for the years 1978, 1979, 1980 and 1981 and evading more than \$4,000 in state income taxes for those years.

Filing a false state income tax return is a crime punishable by a maximum fine of \$10,000 or imprisonment for five years or both. In addition to the criminal penalties provided by statute, 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.

HOW TO GET WISCONSIN INCOME TAX FORMS

In December the Department placed nearly 2.3 million 1984 income tax and homestead credit forms in the mail to individuals who filed 1983 returns or claims.

Orders for bulk supplies of tax forms are now being shipped to tax practitioners and to organizations such as banks and libraries which distribute them to the public. These orders are expected to be filled by mid-January.

During the filing season, small supplies of forms can be obtained from any Wisconsin Department of Revenue office. However, requests will be 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 then unavailable for other persons. Practi-

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

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 1984, the following publications may be obtained at any of the Department's offices located throughout Wisconsin:

Publication No.	Publication Title
100	1984 Wisconsin Tax Requirements for Nonresidents
101	1984 Wisconsin Tax Requirements for Part-Year Residents
102	1984 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 1984
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
202	How Wisconsin Sales and Use Tax Applies to Motor Vehicle Sales, Leases and Repairs
203	Sales and Use Tax Information for Manufacturers
300	Alcohol Beverage Laws Relating to Underaged Persons
500	Tax Guide for Wisconsin Political Organizations and Candidates
501	Field Audit of Wisconsin Tax Returns
503	Wisconsin Farmland Preservation Tax Credit for 1984
504	Directory for Wisconsin Department of Revenue
508	Wisconsin Tax Requirements Relating to Nonresident Entertainers

Publication 102 explains the Wisconsin tax treatment of Tax-option (S) corporations and their shareholders. The federal Subchapter S Revision Act of 1982 and the federal Tax Reform Act of 1984 made changes to the eligibility for Subchapter S status and the rules relating to the treat-

ment of income, losses, distributions and terminations of S corporations for taxable years beginning after December 31, 1982. Wisconsin does *not* follow all of the federal law changes. A copy of the publication is included in this Bulletin, beginning on page 47, to help tax practitioners prepare Wisconsin tax returns for Tax-option corporations and their shareholders.

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 1, 1984. Part C lists new rules and amendments which have been adopted in 1984.

("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-N

B. Rules at Legislative Standing Committees

11.03 Elementary and secondary schools-A
 11.05 Governmental units-A
 11.10 Occasional sales-A
 11.65 Admissions-A

C. Rules Adopted in 1984 (in parentheses is the date the rule became effective)

9.01 Definitions pertaining to cigarette tax-N (4/1/84)
 9.08 Cigarette tax refunds to Indian tribes-N (4/1/84)
 9.09 Cigarette sales to and by Indians-N (4/1/84)
 11.05 Governmental units-A (10/1/84)
 11.08 Medical appliances, prosthetic devices and aids-A (10/1/84)

11.09 Medicines-A (10/1/84)
 11.10 Occasional sales-A (10/1/84)
 11.11 Waste treatment facilities-A (10/1/84)
 11.12(4) Farming, agriculture, horticulture and floriculture-A (10/1/84)
 11.12(5) Farming, agriculture, horticulture and floriculture-A (10/1/84)
 11.13 Sale of a business or business assets-A (10/1/84)
 11.15 Containers and other packaging and shipping materials-A (1/1/84, 10/1/84)
 11.16 Common or contract carriers-A (1/1/84)
 11.17 Hospitals, clinics and medical professions-A (10/1/84)
 11.19 Printed material exemptions-A (1/1/84, 10/1/84)
 11.26 Other taxes in taxable gross receipts and sales price-A (1/1/84)
 11.27 Warranties-A (10/1/84)
 11.30 Credit sale, bad debt and repossessions-A (10/1/84)
 11.32(3) "Gross receipts" and "sales price"-A (1/1/84)
 11.39 Manufacturing-A (10/1/84)
 11.45 Sales by pharmacies and drug stores-A (10/1/84)
 11.48 Landlords, hotels and motels-A (1/1/84)
 11.50 Auctions-A (1/1/84)
 11.51 Grocer's guidelist-A (10/1/84)
 11.52 Coin-operated vending machines and amusement devices-A (1/1/84)
 11.56 Printing industry-A (10/1/84)
 11.65 Admissions-A (10/1/84)
 11.67 Service enterprises-A (10/1/84)
 11.68 Construction contractors-A (1/1/84)
 11.72 Laundries, dry cleaners and linen and clothing suppliers-A (10/1/84)
 11.79 Leases of highway vehicles and equipment-A (10/1/84)
 11.83 Motor vehicles-A (10/1/84)
 11.85 Boats, vessels and barges-A (10/1/84)
 11.86 Utility transmission and distribution lines-A (10/1/84)
 11.87 Meals, food, food products and beverages-A (10/1/84)
 11.94 Wisconsin sales and taxable transportation charges-A (10/1/84)
 11.95 Retailer's discount-A (10/1/84)

ISI&E DIVISION OFFERS TAXPAYER ASSISTANCE

During the 1985 filing season (January through April 15th), the division's auditors and tax representatives 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 are two 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
*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	212 East Washington Ave.	NONE	8:00-4:15
*Milwaukee	819 N. Sixth St.	(414)224-4000	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)

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 (b)
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	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	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
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

* Open during noon hour