

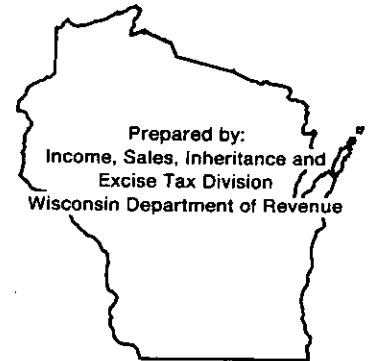
# WISCONSIN TAX BULLETIN

Subscriptions available from:

**Wisconsin Department of  
Administration  
Document Sales**

P.O. Box 7840  
Madison, WI 53707  
Annual cost - \$5.25

January 1986  
NUMBER 45



## WITHHOLDING TABLES CHANGED JANUARY 1, 1986

Revised Wisconsin withholding tax tables were mailed to employers the week of November 25, 1985. The new tables are contained in a publication entitled "Wisconsin Employer's Withholding Tax Guide".

The new withholding tax tables are effective for payroll periods beginning on or after January 1, 1986. The new tables generally provide for a lower amount of Wisconsin income tax to be withheld from an employee's wages. For example, the new bi-weekly amount of tax withheld for a single person who earns \$25,000 annually and claims one withholding exemption is \$57.90 compared to \$60.00 under the prior withholding tables. A married person earning \$30,000 annually and claiming four withholding exemptions will have \$69.30 of Wisconsin income tax withheld from each biweekly paycheck rather than \$73.30.

## COUNTY SALES TAX BEGINS APRIL 1, 1986 IN BARRON, BROWN AND DUNN COUNTIES

Beginning April 1, 1986, there will be a 1/2% county sales and use tax in three counties—Barron, Brown and Dunn. This new tax results from the county boards in these counties approving an ordinance to adopt the tax.

Be sure to read the Tax Report on page 21 which explains how this new county tax applies to retailers and other persons. This Tax Report was sent in late December 1985 to all retailers who have a sellers permit.

## AMNESTY PROGRAM

The application period for Wisconsin's Tax Amnesty Program ended on November 22, 1985. The amnesty generally covered all State of Wis-

IN THIS ISSUE		Page
Withholding Tables Changed January 1, 1986 .....		1
County Sales Tax Begins April 1, 1986 In Barron, Brown and Dunn Counties.....		1
Amnesty Program .....		1
Changes in Wisconsin Forms.. School District Number		1
Required on 1985 Income Tax Return.....		2
Short-Form Should be Used Whenever Possible .....		2
How to Get Wisconsin Income Tax Forms.....		2
Forms 1099-G Being Sent for Refunds Received in 1985...		2
Wisconsin's New Property Tax Deferral Loan Program Starts January 1, 1986.....		2
Power of Attorney .....		3
Increase in IRS Standard Mileage Rate Also Applies for Wisconsin for 1985 .....		4
Prison Terms for Criminal Violations of State Income Tax Laws.....		4
Information Publications Available.....		4
New Marital Property Implementation Law Enacted During Special Session .....		4
New ISI&E Division Rules and Rule Amendments in Process.....		5
ISI&E Division Offers Taxpayer Assistance .....		6
Report on Litigation .....		6
Tax Releases.....		13
Individual Income Taxes .....		14
Sales/Use Taxes.....		17
Withholding Taxes .....		19
Tax Report.....		21
Index to Wisconsin Tax Bulletin, Issues 1 to 45.....		27

consin general taxes and provided a waiver of penalties, delinquent interest and criminal prosecution if the equivalent of the tax due and normal interest (1% per month) was paid. The program was open for applica-

tion for a 10-week period beginning September 15.

Over 22,000 applications were tendered during the amnesty period with over 50% of those received in the last week. Some 8,000 applications, or about 37% of all the program activity, were received on November 22. The initial screening of these applications will likely be completed by mid-January 1986. Once that screening results in a grant of amnesty, applicants have 90 days to pay the amount due under amnesty. Thus, the final accounting will not be available until late April or early May. Based on early billings and some collections, however, it is estimated that the program will yield at least \$15 million.

## CHANGES IN WISCONSIN FORMS

Very few changes have been made to the Wisconsin tax forms for 1985. Most are nearly identical to the 1984 forms. The only major changes are as follows:

### Individual Income Tax Forms (Form 1 and 1A)

- School District Code, Line 1a—A space is provided for taxpayers to enter a four-digit code number which identifies the school district in which they resided in 1985. An alphabetical listing of the Wisconsin school districts and their code numbers is included in the instructions for Form 1 and 1A.
- Residency, Line 2 and Filing Status, Line 3—These lines have been rearranged to reduce errors.

### Farmland Preservation Credit (Schedule FC)

- Regular Credit, Line 14a—A new entry line is provided for a 90% level of credit. Legislation enacted in 1985 provides that farmland covered under a certified county agricultural preservation

plan and located in an area zoned for exclusive agricultural use under a certified town ordinance is eligible for a 90% level of credit.

#### Homestead Credit (Schedule H)

- Line 5b—Persons whose home is located on more than one acre of land are required to indicate whether or not their homestead is part of a farm.

In addition to the changes to the 1985 forms described above, the 1986 Form 1-ES (declaration of estimated tax) is revised to allow married persons to file joint declaration of estimated tax vouchers. Beginning with the 1986 tax year, married persons will be permitted to file joint Wisconsin income tax returns.

#### SCHOOL DISTRICT NUMBER REQUIRED ON 1985 INCOME TAX RETURN

Don't forget to enter the code number of the Wisconsin school district in which you were living on December 31, 1985 on your 1985 income tax return. The entry space for this four-digit code number is located immediately under the name and address area on both the Wisconsin Form 1 and 1A returns and is numbered line "1a."

A listing of the code numbers for each of the Wisconsin school districts is included in the instructions for the Wisconsin income tax returns.

The requirement that individuals identify their Wisconsin school district on their income tax returns was enacted in 1985 Wisconsin Act 29.

#### SHORT-FORM SHOULD BE USED WHENEVER POSSIBLE

A review of income tax returns filed for the 1984 taxable year indicates that a number of individuals filed a long-form (Form 1) return when they could have filed a short-form (Form 1A) return. When mailing labels were produced for the 1985 forms, the department's computer identified these potential short-form filers and each has been mailed a short-form return package for 1985.

Individuals who qualify to file a short-form are encouraged to do so. Short-form returns are less costly to

both print and process. The department also has much lower storage costs for the 1A as the result of using a microfilming procedure. In addition, short-form returns generally contain fewer errors; therefore, individuals filing short-forms may receive refunds faster.

#### HOW TO GET WISCONSIN INCOME TAX FORMS

In December the Department placed nearly 2.3 million 1985 income tax and homestead credit forms in the mail to individuals who filed 1984 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 late 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. Practitioners or other persons requiring larger supplies should write the Wisconsin Department of Revenue, Central Services Section, Post Office Box 8903, Madison, WI 53708.

#### FORMS 1099-G BEING SENT FOR REFUNDS RECEIVED IN 1985

Federal law requires the Department of Revenue to provide information returns (Forms 1099-G) to individuals who received a Wisconsin income tax refund during 1985. The Department will mail approximately 780,000 Forms 1099-G reporting refunds received during 1985 from 1984 Wisconsin income tax returns to Wisconsin taxpayers later this month.

Only those taxpayers who claimed itemized deductions on their 1984 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.

An informational flyer explaining how the refund amount shown on the Form 1099-G was determined will be included with each Form 1099-G.

The Department will report refunds for married persons in the same manner as in 1984. If a married person had offset part or all of his or her refund against tax owed by his or her spouse on a combined return, the Department will report the full amount of the refund (amount before the offset) on Form 1099-G. For example, on their 1984 return spouse A had a refund of \$350 which was applied against spouse B's tax due of \$150. A refund check of \$200 ( $\$350 - \$150 = \$200$ ) was issued to spouse A in 1985. The Department will report the full amount of the refund (\$350 in this example) on the 1985 Form 1099-G for spouse A.

If both a husband and wife receive a refund when filing a combined return, the Department will prepare a separate Form 1099-G for each spouse showing that spouse's refund. For example, on their 1984 combined return spouse A showed a refund of \$50 and spouse B showed a refund of \$125. One refund check of \$175 was sent to them in 1985. The Form 1099-G for spouse A will show a \$50 refund. The Form 1099-G for spouse B will show a \$125 refund.

#### WISCONSIN'S NEW PROPERTY TAX DEFERRAL LOAN PROGRAM STARTS JANUARY 1, 1986

The Wisconsin Legislature created a Property Tax Deferral Loan Program to help persons who have difficulty paying their property taxes. Persons 65 or older, who own a residence in Wisconsin, and meet certain other qualifications, may apply annually to the Wisconsin Department of Revenue to receive a loan of up to \$1,800 to pay their property taxes. The loan principal and interest do not have to be repaid until ownership in the property is transferred or the recipient of the loan no longer lives in the property.

The program first applies to property taxes which are assessed in 1985 (and payable in 1986). The interest rate on loans based on 1985 property taxes is fixed for the life of the loan at an 8% annual percentage rate of interest.

What are the qualifications to be met?

- applicant must be at least 65 years old when applying
- any co-owners and spouse, if applicant is married, must be at least 60 years old
- applicant's total household income for the preceding year must not exceed \$20,000 (Note: Household income is defined the same way that it is for the Homestead Credit Program; this includes social security benefits and the income of both spouses, if married.)
- outstanding liens, judgments, mortgages, delinquent property taxes, etc. on the applicant's property must not total more than \$5,000
- applicant's home must be a single family dwelling, a unit in a condominium or a cooperative, or a unit in a multi-unit dwelling with four or fewer units (Note: Mobile homes do not qualify.)
- applicant's home must be in Wisconsin and applicant must have lived in it more than six months during 1985 (Note: Temporary living in a health care facility qualifies as living in your home.)
- applicant must have a fire and extended casualty insurance policy covering the home

Are participants still eligible for homestead credit?

Yes, individuals may participate in either or both programs. The Property Tax Deferral Loan Program is available to persons who are at least 65 years old and provides a loan which must eventually be repaid. The Homestead Credit Program is available to persons who are at least 18 years old and provides a cash credit which is not repaid.

What is the deadline to apply for a loan?

An application form must be filed by June 30, 1986 to apply for a loan for 1985 property taxes. Application forms are available from any Wisconsin Department of Revenue office.

## POWER OF ATTORNEY

When one individual wishes to have another individual represent himself or herself in a matter involving Wisconsin taxes, it is generally necessary to execute a power of attorney and furnish a copy to the Wisconsin Department of Revenue. Administrative rule Tax 1.13 explains when a

power of attorney is and is not required. The text of this rule is reproduced below.

As indicated in paragraph (4) of rule Tax 1.13, the department provides a form which may be used to prepare a power of attorney. A copy of this form appears on page 25 of this issue.

**Tax 1.13 Power of attorney.** (ss. 71.11 (44)(c)5 and 71.61 (5) (b)5a, 78.80 (3) and 139.38 (6), Stats.) (1) POWER OF ATTORNEY. (a) A power of attorney or other written authorization executed by the taxpayer shall be required by the Wisconsin department of revenue for the taxpayer's representative, on behalf of the taxpayer, to:

1. Inspect confidential information (e.g., tax returns and audit reports).
2. Receive notices, communications and correspondence containing confidential information.
3. Represent the taxpayer at conferences.
4. Execute a waiver to extend the statutory period for assessment or collection of a tax.
5. Execute any other waivers or agreements in behalf of the taxpayer.

(b) The power of attorney requirement applies to income, franchise, withholding, gift, sales and use, motor fuel, general aviation fuel, special fuel and cigarette tax matters of individuals, partnerships and corporations and homestead credit matters.

(2) EXCEPTIONS. (a) A power of attorney is not required for a taxpayer's representative to inspect confidential information or to represent the taxpayer at conferences, if the representative is accompanied by the taxpayer or, if a corporation, by an officer or authorized employe of the corporation.

(b) Generally a power of attorney is not required in the case of a trustee, receiver, guardian, personal representative or special administrator of an estate, or a representative appointed by a court.

(3) FILING OF POWER OF ATTORNEY. (a) One power of attorney form shall be filed with the Wisconsin department of revenue, with one additional copy for each additional tax matter. For example, if a power of attorney covers 2 tax matters, (e.g., income tax and sales tax), 2 power of attorney forms shall be filed.

(b) One power of attorney form shall be filed in each office of the department in which the taxpayer's representative, in connection with the matter under consideration, intends performing one or more of the acts enumerated in sub. (1).

(4) FORM OF POWER OF ATTORNEY. (a) Power of attorney forms are available from any Wisconsin department of revenue office. The Wisconsin form (Form A-222) is similar to the federal power of attorney form (Form 2848).

(b) Use of the Wisconsin power of attorney form is not mandatory. However, the department prefers that this form or another similar form be used. The form shall clearly express the scope of the authority granted the taxpayer's representative, the Wisconsin tax matters (e.g., income, sales, or gift tax) covered and the tax year or period to which it relates.

**Note:** A supply of forms may be obtained from the department at 4638 University Avenue, Madison, Wisconsin 53708 or by mail request to P.O. Box 8903, Madison, Wisconsin 53708.

**History:** Cr. Register, February, 1978, No. 266, eff. 3-1-78; am. (1) (b), Register, September, 1983, No. 333, eff. 10-1-83.

## INCREASE IN IRS STANDARD MILEAGE RATE ALSO APPLIES FOR WISCONSIN FOR 1985

The optional standard mileage rate specified by the IRS for computing business automobile expenses for 1985 also applies for Wisconsin. The IRS increased the rate from 20.5¢ to 21¢ for the first 15,000 business miles driven in an automobile that is not fully depreciated. After 15,000 miles of business use in one year and for all mileage on a fully depreciated automobile, the rate remains at 11¢ per mile.

The mileage rate used to calculate automobile expenses for charitable deduction purposes, which was increased from 9¢ to 12¢ per mile for 1985, also applies for Wisconsin. For both federal and Wisconsin purposes, a rate of 9¢ per mile is used to calculate automobile expenses for medical and moving expense deductions.

## PRISON TERMS FOR CRIMINAL VIOLATIONS OF STATE INCOME TAX LAWS

A Janesville businessman was ordered to serve a prison term for state income tax evasion and theft. Alfred J. Mohring, formerly employed at Nutrena Feeds, Janesville, was sentenced in Rock County Circuit Court, Branch 1, on one count of state income tax evasion and three counts of theft by Circuit Judge Mark Farnum. Judge Farnum ordered Mohring to serve a sentence not to exceed four years imprisonment on the income tax conviction and six years on the theft convictions, to run concurrently. Mohring pled no contest to the charges on May 20, 1985.

Mohring was charged with failing to report more than \$12,000 in taxable income on his 1979 state income tax return and evading more than \$800 in state income taxes for that year.

Rose M. Olexa of Hartford, Wisconsin, was sentenced in Washington County Circuit Court, Branch 3, by Circuit Judge Richard T. Becker on two counts of failing to file Wisconsin state income tax returns. Judge Becker ordered Olexa to serve 60 days in the Washington County jail on the first count and 30 days on the second count to run consecutively. She will have work release privileges.

Olexa was charged with failing to file state income tax returns on gross income of more than \$16,000 for 1980 and more than \$14,000 for 1981. She was found guilty on both counts after a jury trial on September 25, 1985.

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. Failure to file a Wisconsin state income tax return is a misdemeanor punishable by fine or imprisonment 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.

## INFORMATION 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 1985, the following publications may be obtained at any of the Department's offices located throughout Wisconsin.

Publication Number	Publication Title
100	1985 Wisconsin Tax Requirements for Nonresidents
101	1985 Wisconsin Tax Requirements for Part-Year Residents
102	1985 Wisconsin Tax Treatment of Tax-Option (S) Corporations and Their Shareholders
103	Reporting Capital Gains and Losses for Wisconsin by Individuals, Estate and Trusts
104	Wisconsin Taxation of Military Personnel
105	Adoption Expenses: Wisconsin Tax Benefits for 1985
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 1985
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 8933, Madison, Wisconsin 53708.

## NEW MARITAL PROPERTY IMPLEMENTATION LAW ENACTED DURING SPECIAL SESSION

A new tax law relating to marital property implementation was enacted during the legislature's session which ended October 18, 1985. The following is a brief description of this new law (1985 Wisconsin Act 37, published October 28, 1985).

### Marital Property Implementation Law

1. Itemized Deduction Credit (Amend s. 71.09(6r)(d), as created by 1985 Wisconsin Act 29, effective for 1986 tax year and thereafter.)

1985 Wisconsin Act 37 corrects technical drafting errors to clarify that it is an itemized deduction credit, rather than a personal exemption, which is prorated under s. 71.09(6r)(d).

Therefore, if a person and that person's spouse are not both domiciled in Wisconsin during the entire tax year, their itemized deduction credit on a joint return is determined by multiplying the credit that would be available to each of them if they were both domiciled in Wisconsin during the entire tax year by a fraction the numerator of which is their joint Wisconsin adjusted gross income and the denominator of which is their joint federal adjusted gross income.

2. One-Time Property Tax and Rent Credit (Amend s. 71.54, as created by 1985 Wisconsin Act 29, effective for the 1986 tax year.)

1985 Wisconsin Act 37 corrects technical drafting errors to clarify that part-year residents of Wisconsin must prorate the one-time property tax and rent credit based on the ratio of Wisconsin adjusted gross income to federal adjusted gross income. In addition, no credit is allowed on a joint return if both spouses are non-residents of Wisconsin.

**3. Marital Property Agreements and Unilateral Statements Under Chapter 766** (Amend s. 71.01(1g), as created by 1985 Wisconsin Act 29, effective for 1986 tax year and thereafter.)

A unilateral statement, as well as a marital property agreement, under Chapter 766 does not affect the determination of income taxable by Wisconsin, or the determination of which spouse is required to report taxable income, during the period of time that one or both spouses are not domiciled in Wisconsin.

Also, a unilateral statement, or a marital property agreement, is effective for tax purposes for any period both spouses are domiciled in Wisconsin only if it is filed with the Department before any assessment is issued.

**4. Married Persons' Credit** (Amend s. 71.09(7m), as affected by 1985 Wisconsin Act 29, effective for 1986 tax year and thereafter.)

1985 Wisconsin Act 29 provided that married persons filing a joint return may claim as a credit against, but not to exceed the amount of, Wisconsin net income taxes otherwise due, an amount equal to 2.5% of the earned income of the spouse with the lower earned income. The credit may not exceed \$450.

1985 Wisconsin Act 37 provides that a unilateral statement, as well as a marital property agreement, under Chapter 766 has no effect in computing earned income for purposes of this credit.

**5. Homestead Credit** (Amend s. 71.09(7)(a)6, 7 and 8, as affected by 1985 Wisconsin Act 29, effective for 1986 tax year and thereafter.)

A unilateral statement, as well as a marital property agreement, under Chapter 766 has no effect in computing "income", "rent constituting property taxes accrued" or "property taxes accrued" for a person whose homestead is not the same as the homestead of that person's spouse.

**6. Claims for Refunds by Spouses** (Amend s. 71.10(10)(f), as affected by 1985 Wisconsin Act 29, effective for 1986 tax year and thereafter.)

A unilateral statement, as well as a marital property agreement, under Chapter 766 does not affect claims for refund.

**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, 1985. Part C lists new rules and amendments which were adopted in 1985.

("A" means amendment, "NR" means new rule, "R" means repealed and "R&R" means repealed and recreated.)

**A. Rules at Legislative Council Rules Clearinghouse**

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

**B. Rules at Legislative Standing Committees**

- 17.01 Administrative provisions-NR\*
- 17.02 Eligibility-NR\*
- 17.03 Application and review-NR\*
- 17.04 Repayment of loan-NR\*

\*These rules will be part of a new chapter, Chapter 17, which will contain rules relating to the Wisconsin Property Tax Deferral Loan Program.

**C. Rules Approved by Legislative Committees But Not Yet Effective**

- 11.71 Computer industry-NR
- 11.83 Motor vehicles-A

**D. Rules Adopted in 1985 (In parentheses is the date the rule became effective)**

- 2.045 Information returns: form 9c for employers of nonresident entertainers, entertainment corporations or athletes-R (1/1/86)
- 3.22 Real estate and personal property taxes of corporations-R (1/1/86)
- 3.30 Depreciation and amortization, leasehold improvements: corporations-R (1/1/86)
- 3.31 Depreciation of personal property of corporations-R (1/1/86)
- 3.61 Mobile home monthly parking permit fees-R (1/1/86)
- 8.51 Labels-A (9/1/85)
- 8.61 Advertising-A (9/1/85)
- 8.76 Salesperson-A (9/1/85)
- 8.81 Transfer of retail liquor stocks-A (9/1/85)
- 11.002 Permits, application, department determination-NR (9/1/85)
- 11.10 Occasional sales-A (5/1/85, 9/1/85)
- 11.16 Common or contract carriers-A (9/1/85)
- 11.17 Hospitals, clinics and medical professions-A (9/1/85)
- 11.50 Auctions-A (5/1/85)
- 11.52 Coin-operated vending machines and amusement devices-A (9/1/85)
- 11.53 Temporary events-A (9/1/85)
- 11.54 Temporary amusement, entertainment, or recreational events or places-A (9/1/85)
- 11.62 Barbers and beauty shop operators-A (9/1/85)
- 11.67 Service enterprises-A (9/1/85)
- 11.68 Construction contractors-A (9/1/85)
- 11.69 Financial institutions-A (9/1/85)
- 11.97 "Engaged in business" in Wisconsin-A (9/1/85)

## ISI&E DIVISION OFFERS TAXPAYER ASSISTANCE

During the 1986 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 exceptions for Ashland, Janesville and Wausau as noted below.

### Offices Providing Daily Assistance

Location	Address	Telephone No.	Hours
*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)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	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	7:45-4:30
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., North	(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	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)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 (c)
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 Wednesday only \*Open during noon hour

## 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 de-

partment 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

Orlando A. Boudreaux  
Auto expenses

Edwin F. Gordon  
Tax-option corporation—manufacturer's sales tax credit  
Lynn R. Lauersdorf  
Losses—not for profit activity  
Wages paid to spouse  
Robert L. Melton  
Auto expenses  
Roscoe Q. Much  
Constitutionality of taxes  
Edward J. Roepsch  
Splitting of income—husband/wife