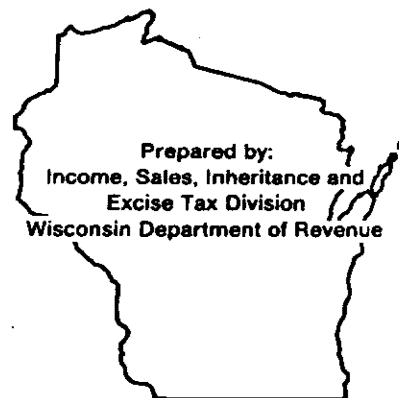


# WISCONSIN TAX BULLETIN

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## ONE-TIME SCHOOL PROPERTY TAX/RENT CREDITS ARE STATE INCOME TAX REFUNDS

The Internal Revenue Service has advised the department that Wisconsin's one-time additional school property tax/rent credits for tax years 1987 and 1988 are considered a recovery of Wisconsin income taxes. This means the credits will be includible in federal gross income to the extent a federal tax benefit was received for claiming 1987 and/or 1988 Wisconsin income taxes as an itemized deduction.

The credits are includible in federal income in the year they are received. Most individuals received their one-time additional credit in April 1990.

The credits are not includible in Wisconsin income. The reason is that no tax benefit is received for Wisconsin purposes for income taxes claimed as an itemized deduction on a federal return.

The one-time additional school property tax/rent credits will be included on Forms 1099-G. Federal law requires the department to provide Forms 1099-G to persons who claim state income tax payments as an itemized deduction.

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## NEED AN EASY WAY TO RESEARCH WISCONSIN TAX QUESTIONS?

Subscribe to the Wisconsin Department of Revenue's new Topical and Court Case Index. This index will help you find a particular Wisconsin statute, administrative rule, Wisconsin Tax Bulletin article or tax release, publication, Attorney General opinion, or court decision that deals with your particular Wisconsin tax question.

The index is divided into two parts. The first part, called the "Topical Index", gives references to alphabetized subjects for the various taxes. The taxes include individual income, corporation franchise or income, sales/use, withholding, gift, estate and inheritance, cigarette, tobacco products, beer, intoxicating liquor and wine, and motor fuel.

The second part, called the "Court Case Index", lists Wisconsin Tax Appeals Commission, Circuit Court, Court of Appeals, and Wisconsin Supreme Court decisions by alphabetized subjects for the various taxes.

This index is now available. The annual cost is \$14 per copy, plus sales tax. Subscribers will receive the full index upon receipt of the order, and also an addendum providing updated information in May, 1991. To order your copy of the index, complete the order blank that appears on page 44 of this Bulletin. The order blank may also be used for subscribing to the Wisconsin Tax Bulletin and for ordering the Wisconsin Administrative Code.

## SPEAKERS BUREAU

The department's Speakers Bureau provides speakers to professional organizations and community groups throughout Wisconsin. If you would like a speaker to address your group, please call the Speakers Bureau at (608) 266-8640.

Subjects that may be discussed include updates on income, corporate, and sales tax laws, audit procedures, common taxpayer errors, how tax laws apply to exempt organizations, sales tax problems of contractors or manufacturers, homestead credit, etc.

Note: There is no charge for services provided by the Speakers Bureau.

## TWELVE MORE COUNTIES ADOPT SALES TAX

Effective April 1, 1991, the Wisconsin counties of Bayfield, Chippewa, Crawford, Dane, Douglas, Iron, Jefferson, Kenosha, Milwaukee, Ozaukee, Pepin, and Washburn have adopted the county sales tax. In addition to the 12 new counties, there are 28 other counties that have a 1/2% county tax.

An explanation of the county sales tax can be found in the December issue of the *Tax Report*, which appears on pages 38 to 41 of this Bulletin.

## REMINDER: QUICK REFUNDS AVAILABLE FOR INDIVIDUALS

The Department of Revenue will continue its Quick Refund Program for 1990 individual income tax returns processed in 1991. The objective of the Quick Refund Program is to issue individual income tax refunds to qualifying taxpayers in as little as two weeks after the return is received by the department. The return is actually coded, keyed, and checked for computation and other errors at a later date and, if necessary, an adjustment notice is mailed at that time.

The following requirements must be met for an individual to qualify for a quick refund:

- File a signed and completed 1990 Form WI-Z, Form 1A, or Form 1, including all attachments, on or before April 1, 1991.
- Use the department-printed mailing label on which none of the information is changed.
- Have a Wisconsin address on the department-printed mailing label.
- Have a refund due and enter that refund amount less any amount carried over to 1991 estimated taxes in the quick refund box on the return. Be sure to enter both dollars and cents.
- Claim no homestead credit and owe no delinquent taxes or delinquent debts to other state agencies.
- Mail the return to: Quick Refund, Post Office Box 38, Madison, WI 53787.

The Quick Refund Program began in 1990 and was very successful. The first quick refund checks for 1990 were issued two weeks earlier than the first refund checks for the previous year, when the Quick Refund Program was not in effect.

Approximately 1.7 million refunds were issued in 1990, and almost 439,000 of those were quick refunds. The department had estimated that about 380,000 quick refunds would be issued for the 1990 processing season.

## REMINDER: USE YOUR LABEL

Tax preparers have discovered that computers do a great job preparing Wisconsin tax returns. However, there's one thing that a computer cannot do and that is remember to apply the preprinted address label to the completed return.

Taxpayers who use the preprinted label get their Wisconsin refund checks faster than

by not using the label. Corrections to information on the label may be made directly on the label.

Preparers should remember to use these address labels, even if they are preparing and filing computerized returns for clients.

## TIPS TO SPEED REFUND PROCESSING

You can avoid delays in the processing of Wisconsin income tax returns by following these tips:

1. Use the department-printed name and address label. If the information on the label is wrong, correct the label by drawing a line through the incorrect information and printing the correct information clearly on the label.
2. Make sure entries are made on the correct lines.
3. Print words and numbers legibly.
4. Attach the correct withholding statement(s) to the return.
5. Claim only Wisconsin taxes withheld from the withholding statement(s). Many taxpayers mistakenly use the federal tax withheld, the social security tax withheld, or state tax withheld for another state.
6. Attach the necessary schedules. Many taxpayers don't attach the necessary schedules from the back side of the Form 1A and Form 1.
7. Fill in all requested information when claiming the school property tax credit. Many taxpayers claim a credit but don't fill in the rent paid or property taxes paid.
8. Attach a complete copy of the federal income tax return and schedules to the Wisconsin Forms 1 and 1NPR.
9. Check your math.

10. Sign and date the return. If you are filing a joint return, both spouses must sign the return.
11. Attach a remittance with a paper clip to the return precisely where indicated.
12. Attach any extensions of time to file to the back of the return. An extension of time for filing a federal return automatically gives a Wisconsin extension, provided a copy of the federal extension is attached to the Wisconsin return when it is filed.
13. Use the correct year's forms in filing amended returns. Use Form 1NPR to file an amended return for a part-year resident or nonresident.

## FEDERAL TAX LAWS ENACTED IN 1990 DO NOT APPLY FOR WISCONSIN FOR 1990

As a result of the Revenue Reconciliation Act of 1990 (part of P.L. 101-508), changes have been made to the Internal Revenue Code for 1990 which may result in a difference between certain income and deduction items for Wisconsin and federal purposes for 1990.

Federal tax laws enacted during 1990 do not apply for Wisconsin purposes for 1990 unless subsequently adopted by the Wisconsin Legislature. Differences between Wisconsin and federal income and deduction items resulting from federal tax law changes not applying for Wisconsin should be reported on Wisconsin Schedule I for individuals. For other taxpayers, please refer to the 1990 forms and instructions for information on how to account for these differences. A copy of Schedule I and its instructions appears on pages 30 to 33 of this Bulletin.

## ISI&E DIVISION OFFERS TAXPAYER ASSISTANCE

During the filing season of January through April 15, 1991, department personnel will be available to answer questions.

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

### Offices Providing Daily Assistance

Location	Address	Telephone No.	Hours
*Appleton	265 W. Northland Ave.	(414) 832-2727	7:45-4:30
*Eau Claire	718 W. Clairemont Ave.	(715) 836-2811	7:45-4:30
*Green Bay	200 N. Jefferson St.	(414) 448-5179	7:45-4:30
*Kenosha	5906 10th Avenue	(414) 656-7100	7:45-4:30
*La Crosse	620 Main Street	(608) 785-9720	7:45-4:30
*Madison	4638 University Ave.	(608) 266-2772	7:45-4:30
Madison	212 E. Washington Ave.	NONE	8:00-4:15
*Milwaukee	819 N. Sixth Street	(414) 227-4000	7:45-4:30
*Racine	616 Lake Avenue	(414) 636-3711	7:45-4:30
*Waukesha	141 N.W. Barstow St.	(414) 521-5310	7:45-4:30

### Offices Providing Assistance on Mondays Only (unless otherwise noted)

Baraboo	1007 Washington	(608) 356-8973	7:45-4:30
Beaver Dam	211 S. Spring St.	(414) 887-8108	7:45-4:30
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
Grafton	220 Oak St.	(414) 377-6700	7:45-4:30
Hayward	221 Kansas Ave.	(715) 634-8478	7:45-11:45
Hudson	1810 Crestview Dr.	(715) 386-8224	7:45-4:30
Janesville	101 E. Milwaukee	(608) 755-2750	7:45-4:30(a)
Lancaster	130 W. Elm St.	(608) 723-2641	7:45-4:30
Manitowoc	1314 Memorial Dr.	(414) 683-4152	7:45-4:30
Marinette	1926 Hall Ave.	(715) 732-7565	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
Rhineland	203 Schiek Plaza	(715) 362-6749	7:45-4:30
Rice Lake	101 N. Wilson Ave.	(715) 234-7889	7:45-4:30
Shawano	420 E. Green Bay St.	(715) 526-5647	7:45-4:30
Sheboygan	504 S. 14th St.	(414) 459-3101	7:45-4:30
Superior	1418 Tower Ave.	(715) 392-7985	8:00-4:30
Tomah	1200 McLean Ave.	(608) 372-3256	8:00-12:00
Watertown	600 E. Main St.	(414) 261-7700	7:45-4:30
Waupaca	201 1/2 S. Main St.	(715) 258-9564	7:45-11:45
Wausau	710 Third St.	(715) 842-8665	7:45-4:30
West Bend	120 N. Main St.	(414) 335-5380	7:45-4:30
Wisconsin Rapids	2811 8th St. S.	(715) 421-0500	7:45-4:30

(a) Monday through Wednesday

\* Open during noon hour

## HOW TO OBTAIN COPIES OF YOUR TAX RETURNS

### What is Available

Upon request, the Department of Revenue will provide copies of taxpayers' previously filed tax returns. This includes individual income tax returns, homestead credit claims, corporation or insurance franchise or income tax returns, sales and use tax returns, withholding tax returns and statements, partnership tax returns, fiduciary tax returns, and gift tax reports.

All requests for copies of returns must be made in writing or in person. Requests made by telephone or FAX will not be honored.

Individual income tax returns, partnership tax returns, and homestead credit claims are available for at least the 4 prior tax years. Income tax Forms 1 and 1NPR ordinarily include a copy of the federal tax return, which will be provided when a Form 1 or 1NPR copy is requested.

Copies of Forms 1A and WI-Z generally do not include copies of the federal tax return because federal copies are not required when filing those forms. Wage statement copies are not available with Forms 1A and WI-Z.

Withholding statements and fiduciary tax returns are available for at least the 5 prior tax years. Gift tax reports are available for at least the 3 prior tax years for donor reports and 8 years for donee reports. Corporation or insurance franchise or income tax returns and microfilmed copies of sales, use, and withholding tax returns are available for at least the 10 prior tax years.

For all years prior to the retention periods indicated, limited information is available from department tax rolls, even though copies of complete tax returns are not available.

Copies of tax returns are generally not available until several months after they are filed. For example, an individual income tax return or homestead credit claim filed by April 15 of any year is normally not available for copying until November of that year.

### Who May Request Copies

A taxpayer or corporation officer may request copies of their own tax returns.

Persons other than the taxpayer or corporation officer may also request copies of tax returns. However, a power of attorney form or other written authorization, signed by the taxpayer or corporation officer, is required as part of the request.

Requests for copies of a deceased taxpayer's tax returns must include a certified domiciliary letter and be signed by the personal representative of the estate. If there is no estate, a certified copy of the death certificate and a statement of the reason for the request is required.

### Fees

The fee for obtaining copies of tax returns is \$4.50 for each return requested. There is an additional fee of 50¢ per return for a certified copy. Requests received without payment will be processed and a bill will be included with the copy mailed to the requester.

### How to Request

Written requests for copies must include the following:

1. Name(s) and address on the requested tax return.
2. Social security number(s) or other identification number of the taxpayer.
3. Year(s) or period(s) of the tax return being requested.
4. Address to which the copies are to be mailed.
5. Signature of the taxpayer or corporation officer.

### Where to Direct Requests

**Written Requests:** Mail your request to Wisconsin Department of Revenue, Central Files Section, Post Office Box 8903, Madison, WI 53708.

**In-Person Requests:** Make your request at the Department of Revenue, Audit Bureau,

4638 University Avenue, Room 132, Madison, Wisconsin. Office hours are 7:45 a.m. to 4:30 p.m. Proper identification (for example, a driver's license) is required.

### Questions

If you have questions about obtaining copies of tax returns, you may call the Department of Revenue in Madison. Call (608) 266-2890 for information about individual income tax returns, homestead credit claims, gift tax reports, and fiduciary tax returns, and (608) 266-0678 for information about all other returns.

## HOW TO OBTAIN WISCONSIN TAX FORMS

During the filing season, small supplies of forms can be obtained from any Department of Revenue office. However, requests will be generally limited to 6 copies of any single form. This is necessary to prevent the supply of forms at any office from being quickly depleted and unavailable to other persons. In addition, Wisconsin libraries have a copy of Wisconsin Package WI-X which contains copies of most Wisconsin tax forms. Reproductions may be made from Package WI-X, except in the case of items marked "Do Not Photocopy".

Practitioners or other persons requiring larger supplies should write to: Wisconsin Department of Revenue, Shipping and Mailing Section, Post Office Box 8903, Madison, WI 53708.

## PACKAGE WI-X AVAILABLE FOR 1990

Package WI-X contains actual size copies of most 1990 Wisconsin individual, fiduciary, and corporation income tax, gift tax, inheritance tax, motor fuel tax, sales tax, and withholding tax forms. If you have not yet ordered your 1990 Package WI-X, send your request and \$7 per copy to: Wisconsin Department of Revenue, Shipping and Mailing Section, Post Office Box 8903, Madison, WI 53708.