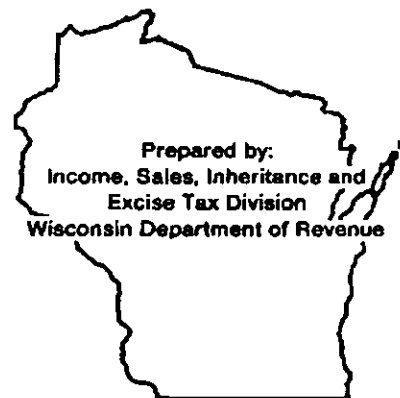


WISCONSIN TAX BULLETIN

April 1991
NUMBER 71

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NEW TAX LAWS TO BE ADDRESSED IN SPECIAL ISSUE

Various tax bills were still pending before the Wisconsin Legislature at the time this Bulletin went to press. If any of these bills become law, a special issue of the Wisconsin Tax Bulletin will be published to provide information about the tax law changes. See page 2 of this Bulletin for a summary of two bills signed into law by the Governor on March 13, 1991. These laws pertain to various tax benefits for persons participating in Operation Desert Shield and Operation Desert Storm.

TWELVE NEW COUNTIES ADOPT COUNTY TAX

On April 1, 1991, the 1/2% county sales and use tax began in twelve new counties: Bayfield, Chippewa, Crawford, Dane, Douglas, Iron, Jefferson, Kenosha, Milwaukee, Ozaukee, Pepin, and Washburn. Previously, 28 other counties had adopted the county tax. The December 1990 Tax Report included with *Wisconsin Tax Bulletin* 70 (January 1991) explains how this county tax applies to retailers and other persons, and lists all 40 counties with the county sales and use tax.

On pages 21 and 22 of this Bulletin is a copy of the March 1991 Tax Report, sent in late March to all retailers who have a seller's permit. It also lists the 40 counties with the county sales and use tax.

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NONFILERS FACE STIFF PENALTIES

Wisconsin residents are required to file a Wisconsin income tax return for 1990 if their Wisconsin adjusted gross income exceeds a certain amount, based on their age and marital status. For example, the income level is \$5,200 for a single taxpayer under age 65, and \$9,920 for a married couple, both over age 65, filing a joint return. There are other filing requirements for nonresidents, part-year residents, and married persons filing separate returns.

The Department of Revenue uses information from the federal Internal Revenue Service, other states' revenue departments, Wisconsin state agencies, and various other sources to identify individuals who are required to file a Wisconsin income tax return but have failed to do so.

Individuals identified as nonfilers are sent letters requesting them to file returns or explain why returns are not required to be filed.

For persons failing to file timely returns, a penalty of up to 25% of the tax may be imposed if negligence is involved. A fraud penalty of 100% of the tax may be imposed if there was an intent to defeat or evade the tax. In addition, delinquent interest accrues at the rate of 18% per year until the tax is paid.

A person convicted of willfully failing to file a return is guilty of a misdemeanor and may be fined up to \$10,000 and imprisoned for up to nine months.

CUSTOMS PROJECT UNVEILS UNREPORTED USE TAX

The Department of Revenue is working on a "Customs Project" that will affect taxpayers throughout the entire state. Records at the U.S. Customs offices were reviewed to determine taxpayers who have brought valuable items into this country from abroad. These taxpayers may be subject to Wisconsin Use Tax on these purchases.

Once a list of taxpayers was compiled using Customs records through December 31, 1989, an initial letter was mailed to the taxpayers, advising them of a possible Use Tax and how to file and report the tax due on these purchases. For those taxpayers who did not respond to the initial request, a second letter was mailed.

Taxpayers who fail to respond to either letter will be assessed, based on values determined by the Customs records.

VOICE RESPONSE UNIT ANSWERS REFUND INQUIRIES

In March 1991, an automated voice response unit (VRU) began answering telephone calls to the department's refund inquiry telephone number, (608) 266-8100.

Callers with touch-tone telephones will be prompted to enter their social security number and the dollar amount of the refund claimed on their return. Callers with rotary or push-button rotary (pulse) telephones will be transferred by the VRU to a department employee for assistance.

Rotary and push-button rotary callers may get assistance during regular business hours (7:45 a.m. to 4:15 p.m. on workdays), while touch-tone callers may get assistance from 6:00 a.m. to 1:00 a.m. seven days a week.

If the VRU does not have enough information from the taxpayer or the department's computer income tax history file to respond to the inquiry, employee intervention is required. Callers phoning during business

hours will automatically be transferred to a department employee for assistance. Callers phoning outside business hours will be given a telephone number and hours during which they may call for assistance.

Taxpayers should wait at least 10 weeks after filing their income tax return or home-stead credit claim before inquiring about a refund. Those filing a "quick refund" tax return should wait at least 6 weeks.

Taxpayers who prefer to write to the department about a refund rather than calling may write to: Wisconsin Department of Revenue, Post Office Box 8903, Madison, WI 53708. The inquiry should include the taxpayer's name, social security number, spouse's name and social security number if married, address, approximate date the return or claim was filed, the amount of the refund if known, and a daytime telephone number.

FEDERAL PROVISIONS PERTAINING TO MILITARY SERVICE IN THE MIDDLE EAST APPLY FOR WISCONSIN

Combat Pay Exclusion For federal tax purposes, enlisted members of the Armed Forces may exclude from gross income all pay received for any month which they served any part of in a combat zone. The exclusion available to commissioned officers is limited to \$500 per month (IRC Code sec. 112). (Note: Areas of the Middle East were not designated by the President as combat zones until January 17, 1991. Thus this provision does not apply to military pay reported on 1990 calendar year income tax returns.)

The starting point for determining Wisconsin taxable income is federal adjusted gross income. Since there is no modification for combat pay in Wisconsin law, combat pay which is excludable from gross income for federal tax purposes is also excludable for Wisconsin.

Extension of Time For Filing Returns For federal purposes, Armed Forces mem-

bers and civilians serving in support of the Armed Forces qualify for an extension for filing returns if:

1. they served in the Persian Gulf Desert Shield area during the period August 2, 1990 to January 17, 1991, or
2. they serve in a designated combat zone after January 16, 1991, or
3. they are hospitalized either inside or outside the United States as a result of an injury received while serving in a combat zone.

The extension is for the period of service in the combat zone or hospitalization, plus 180 days, except that no more than 5 years of hospitalization inside the United States may be taken into account. This extension is also available to such taxpayer's spouse who wishes to file a joint return, except that an extension is not available to the taxpayer's spouse while the taxpayer is hospitalized inside the United States (IRC Code sec. 7508 as amended by 1991 H.R. 4, January 31, 1991).

Section 71.03(7), Wis. Stats., (1989-90), provides that any extension of time granted by law or by the Internal Revenue Service for filing the federal return also extends the time for filing the corresponding Wisconsin return. Thus, the federal extension of time to file provisions of IRC Code sec. 7508 also apply for Wisconsin. A taxpayer who qualifies for this extension should attach an explanatory statement to the Wisconsin return when filed.

WISCONSIN LEGISLATURE ENACTS "DESERT SHIELD/STORM" LAWS

As a result of recent legislation (1991 Wisconsin Acts 2 and 3, enacted March 13, 1991), various Wisconsin tax benefits have become available to certain persons who participated in Operation Desert Shield or Operation Desert Storm.

Under 1991 Wisconsin Act 2, to the extent included in federal adjusted gross income,

a member of a reserve component of the U.S. Armed Forces may subtract all or a portion of basic, special, and incentive pay income or compensation received from the federal government for services performed for Operation Desert Shield or Operation Desert Storm in the Desert Shield or Desert Storm theater of operations ("theater").

"Services performed for Operation Desert Shield or Operation Desert Storm" means service in a unit of the U.S. Armed Forces if the service is performed by a person who is a member of a reserve component of the U.S. Armed Forces and is activated for Operation Desert Shield or Operation Desert Storm, and the service occurs during the period that there is in effect a designation by the President of the United States that the service is part of Operation Desert Shield or Operation Desert Storm.

The subtraction is limited to \$500 per month for a commissioned officer. There is no limitation for a person below the grade of commissioned officer.

For persons eligible for the subtraction, no penalty or interest that has been imposed by the department under Subchapter XII of Chapter 71 of the Wisconsin Statutes will accrue while the taxpayer is in the theater and for 180 days after the taxpayer leaves the theater.

The second new law, 1991 Wisconsin Act 3, provides that for the 1990 taxable year (1990 tax returns), certain persons are exempt from interest during the period of time an extension for filing a Wisconsin tax return is in effect. The exemption from interest applies to the following:

- (a) Persons who served in support of Operation Desert Shield, Operation Desert Storm, or a successor operation, in the United States.
- (b) Persons who served in Egypt, Israel, Diego Garcia, or Germany.
- (c) Persons who qualify for a federal extension of time to file under IRC Code sec. 7508 (extension due to service in a combat zone), who served outside the United States because of their partici-

pation in Operation Desert Shield, Operation Desert Storm, or a successor operation, in the theater.

INDEX INCLUDED IN THIS ISSUE

Once each year the *Wisconsin Tax Bulletin* includes an index of articles, tax releases, court cases, private letter rulings, and other materials that have appeared in past Bulletins. The index for issues 1 to 70 can be found on pages 23 to 42 of this Bulletin.

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, sales, and withholding tax laws, audit procedures, common taxpayer errors, how tax laws apply to exempt organizations, sales tax problems of contractors or manufacturers, homestead credit, etc.

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

AUTOMATIC EXTENSION UNTIL SEPTEMBER 15, 1991, FOR APRIL AND MAY FISCAL FILERS TO PAY RECYCLING FEE

Taxpayers with fiscal years ending in April or May of 1991 will be granted an automatic extension until September 15, 1991, to pay the new Wisconsin recycling fee. In mid-April 1991, the department will send letters to approximately 300 taxpayers with fiscal years ending in April or May who may be subject to the recycling fee, advising them of this automatic extension.

The recycling fee, which first applies to taxable years ending after April 1, 1991, is payable on or before the due date, or extended due date, of the taxpayer's Wisconsin franchise or income tax return. The recycling fee is computed and paid on Form RF, Wisconsin Recycling Fee.

In lieu of the automatic extension until September 15, 1991, the due date of the recycling fee will be extended if the taxpayer receives either a federal or Wisconsin extension for filing its Wisconsin Franchise or income tax return. For example, if a corporation whose taxable year ends April 30, 1991, receives a 6-month federal extension until January 15, 1992, to file its tax return, its recycling fee will be due January 15, 1992. On the other hand, if that corporation receives a 30-day Wisconsin extension until August 15, 1991, to file its tax return, its recycling fee will be due September 15, 1991.

Proposed law changes to the fee that are currently pending before the Wisconsin Legislature would apply retroactively to years ending after April 1, 1991, and would significantly affect the Form RF and its instructions. In view of this pending legislation, the release of Form RF will be delayed until the Legislature has completed action on the proposed recycling fee law changes.

The department expects Form RF to be available about mid-August and will begin mailing it to taxpayers who may be subject to the fee at that time.

NEED AN EASY WAY TO RESEARCH WISCONSIN TAX QUESTIONS?

Subscribe to the Wisconsin Department of Revenue's 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.

The annual cost of this index 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 43 of this Bulletin. The order blank may also be used for subscribing to the Wisconsin Tax Bulletin and for ordering the Wisconsin Administrative Code.

1991 ESTIMATED TAX REQUIREMENTS FOR INDIVIDUALS, ESTATES, AND TRUSTS

Estimated income tax payments are tax deposits made during the year to prepay the income tax and minimum tax that will be due when an income tax return is filed. Every individual, married couple filing jointly, estate, or trust (except trusts subject to tax on unrelated business income) is required to pay 1991 Wisconsin estimated tax if they expect to owe \$200 or more on a 1991 Wisconsin income tax return. Form 1-ES, "1991 Wisconsin Estimated Tax Voucher," is filed with each estimated tax payment.

For calendar year taxpayers, the first estimated tax payment is due on April 15, 1991. Installment payments are also due on June 17, 1991, September 16, 1991, and January 15, 1992. For fiscal year taxpayers, installment payments are due on the 15th

day of the 4th, 6th, and 9th months of the fiscal year and the 1st month of the following fiscal year.

Full-year residents, part-year residents, estates, and trusts are subject to the estimated tax requirements for 1991. However, an estate is not required to pay estimated tax during the first two years of its existence.

If an individual, married couple filing jointly, estate, or trust does not make the estimated tax payments when required or underpays any installment, interest may be assessed.

EXTENSIONS OF TIME TO FILE FOR INDIVIDUALS

Any extension of time granted by the Internal Revenue Service (IRS) for filing a federal return also extends the time for filing the corresponding Wisconsin return, provided a copy of the federal extension or an explanatory statement is attached to the Wisconsin return at the time it is filed. See the "Federal Provisions ..." article on page 2 of this Bulletin for information about taxpayers serving in the Middle East.

Taxpayers are allowed the same 10-day grace period to file a return for Wisconsin as for the IRS when a federal extension request is denied. The denial must be attached to the Wisconsin return when filed in order to be recognized.

In lieu of the federal extension, a taxpayer may request from the Wisconsin Department of Revenue a 30-day extension of time to file a Wisconsin return.

See the article titled "Extensions of Time to File Tax Returns" in *Wisconsin Tax Bulletin* 70 (page 6) for more information about extensions.

REMINDERS

DO NOT submit copies of federal extension requests to the Department of Revenue at the time the federal request is made.

DO NOT request a Wisconsin extension when a federal extension is requested.

DO attach a copy of all approved extensions to the corresponding Wisconsin tax return at the time the Wisconsin return is filed.

DO use Wisconsin estimated tax vouchers (Form 1-ES) to submit Wisconsin extension payments. Be sure the Form 1-ES is for the proper year.

TAX KIT SENT TO WISCONSIN HIGH SCHOOLS

Wisconsin high schools received a tax kit in January 1991, to help teachers explain Wisconsin taxes to students.

The kit was developed by the Wisconsin Department of Revenue for use in conjunction with the IRS's Understanding Taxes Program.

The kit contains a student tax guide which explains various Wisconsin taxes and provides problems and instructions for completing Form 1A and Form WI-Z. It also includes a teacher's tax guide and an optional Form 1 problem.

GIFT TAX REPORTS DUE APRIL 15

A Wisconsin gift tax is imposed upon all taxable gifts from a donor who is a Wisconsin resident (regardless of the donee's residence) and gifts of Wisconsin real estate or tangible personal property located in Wisconsin (regardless of where the donor or donee resides).

1990 Wisconsin gift tax reports must be filed if the total value of taxable gifts given in 1990 by one donor (person giving the gift) to one donee (person receiving the gift) exceeds \$10,000. Gift tax reports of the donee and donor for 1990 must be filed by April 15, 1991. A report does not have to be filed if the value of the gift is \$10,000 or less.

The donor reports gifts made on Wisconsin Form 7. On this form, the donor enters the

description and value of the gifts made to each donee.

The donee reports gifts received on Wisconsin Form 6, and includes the description and value of the gifts received from one donor. If the donee received taxable gifts from more than one donor during that year, the donee must file a separate report of gifts received from each donor.

The gift tax due is figured on Wisconsin Form 6. In determining the 1990 gift tax due, an annual exemption of \$10,000 is allowed for all gifts made during a calendar year by one donor to one donee. Gifts to a spouse are completely exempt from Wisconsin gift tax. A lifetime personal exemption of \$50,000 is allowed for gifts to lineal issue (children, grandchildren), lineal ancestors (parents, grandparents), the wife or widow of a son, the husband or widower of a daughter, an adopted or mutually acknowledged child, and a mutually acknowledged parent. There is no lifetime exemption allowed to other donees.

PROGRAM HELPS FARMERS AND PROTECTS WISCONSIN'S FARMLAND

About 24,500 Wisconsin farmers claimed farmland preservation credits amounting to \$26.6 million in the fiscal year ending June 30, 1990. In addition to providing benefits averaging \$1,085 per claimant, the farmland preservation credit program is helping to protect 8.1 million acres of farmland.

The program distributes benefits to farmers based on property taxes, income, and other factors. It protects Wisconsin's farmland by encouraging local land use planning and sound soil conservation practices. Eligibility for payments is linked to exclusive agricultural use zoning or a farmland preservation agreement between the farmland owner and the state.

Participation in the program grew by 568 claimants during the fiscal year ending June 30, 1990 (to 24,542), in part because of a provision created in 1988 allowing farmland owners with preservation agreements

to claim a minimum credit equivalent to 10% of the first \$6,000 of property taxes. Prior to 1989, only participants covered by zoning restrictions could claim the minimum credit. This law change spurred greater interest in the farmland preservation program by land owners in parts of the state without exclusive agricultural zoning. In the year ending June 30, 1990, about 3,000 farmland owners with preservation agreements claimed the minimum credit.

County-by-county statistics show that 5 counties had more than 1,000 claimants, led by Dane County with 1,852 participants, followed by Fond du Lac, Jefferson, Rock and Iowa Counties. Total farmland preservation credits exceeded \$1 million in 7 counties: Dane, Iowa, Fond du Lac, Jefferson, Columbia, Rock, and Dodge.

Statewide, farmland preservation credits for the year were equivalent to 8.2% of the total agricultural property taxes paid by farmland owners. The estimated ratio of participation in the program was 40.9% statewide, and there were 5 counties (Iowa, Rock, Fond du Lac, Jefferson, and Kewaunee) with participation rates in excess of 85%.

CRIMINAL ENFORCEMENT ACTIVITIES

Income Taxes

A Tomah farmer has been ordered to serve four years in prison for violations of Wisconsin state income tax laws and for theft.

Franz Hellmut Scherreiks, Route 2, Tomah, was sentenced in Monroe County Circuit Court, Sparta, by Reserve Judge Karl Peplau on one count of theft by fraud, one count of filing a false and fraudulent 1987 Wisconsin income tax return, and one count of filing a false 1984 Wisconsin homestead credit claim. Judge Peplau ordered him to serve four years in prison on each count, to be served concurrently.

Scherreiks was charged with selling watered milk and evading state income taxes between 1983 and 1987. He entered into a plea agreement in August 1990.

Filing a false or fraudulent Wisconsin income tax return or homestead credit claim is a crime punishable by a fine of not more than \$10,000 or imprisonment not to exceed five years or both. In addition to criminal penalties, Wisconsin law provides for substantial civil penalties on the civil tax liability.

Sales And Use Taxes

A Milwaukee County man has been sentenced to five days in jail and fined \$500 for criminal violation of Wisconsin's sales and use tax law.

Walter W. Hollenberger, 3805 West Glenwood Drive, Franklin, was sentenced in Dane County Circuit Court by Judge Angela Bartell, after he pled no contest to one count of filing a false use tax statement in conjunction with registering a boat that he had purchased. Judge Bartell fined Hollenberger \$500, ordered payment of \$160 in court costs, and stayed the jail time, permitting Hollenberger to perform 96 hours of community service. She also ordered payment of restitution of \$1,750 to the Wisconsin Department of Revenue.

Hollenberger was charged with reporting the purchase price of a \$70,000 boat, which he bought from a private party, as \$35,000 in an attempt to evade the state sales and use tax due.

An Appleton man has been fined \$500 for criminal violation of the Wisconsin sales and use tax law, and two Green Bay men have been charged with similar violations.

Gordon L. Cummings, 154 Gardners Row, Appleton, was sentenced in Outagamie County Circuit Court, Appleton, by Judge Michael W. Gage after he pled no contest to one count of filing a false sales and use tax statement in connection with registering a motor vehicle that he had purchased from a private party. Judge Gage also ordered Cummings to pay \$160 in court costs.

Cummings was charged with reporting the purchase price of a motor home as \$3,500 instead of \$17,800 to evade \$715 in state sales and use tax.

Charged in Brown County Circuit Court were Donald R. Jadin, 3528 Briar Terrace and Richard Zuidmulder, 1977 Kane Lane, Green Bay. Zuidmulder was charged with understating the purchase price of a motor vehicle he purchased from Jadin in 1989, and Jadin was charged with understating the purchase price of a motor vehicle he purchased in 1988 when they each filed sales and use tax statements to register the vehicles.

Filing a false sales or use tax report is a crime punishable by a fine of not more than \$500 or imprisonment not to exceed 30 days or both. In addition to the criminal penalty, Wisconsin law provides for substantial civil penalties on the tax liability.

Fuel Taxes

A Wood County businessman has been ordered to serve jail time and probation for criminal violations of the Wisconsin state fuel tax laws.

Delbert H. Weiler, 11601 Stadt Road, Marshfield, owner and operator of Weiler Oil Company, was sentenced in Dane County Circuit Court, Madison, after he pled no contest to intentionally withholding and appropriating special fuel taxes belonging to the state in excess of \$100,000 from July 20, 1984 until November 20, 1987. Judge George Northrup sentenced Weiler to three years imprisonment, stayed execution of sentence, and ordered him to serve eighteen months probation. Under the conditions of probation, Weiler must serve six months in jail and pay a \$5,000 fine. Weiler paid the outstanding special fuel tax prior to sentencing.

Theft of state motor fuel or special fuel tax money is a felony punishable by a fine not to exceed \$10,000 or imprisonment not to exceed ten years or both when the amount of the misappropriation exceeds \$2,500.

INFORMATION OR INQUIRIES?

Madison - Main Office Area Code (608)

Beverage, Motor Fuel,	
Cigarette, Tobacco Products	266-6701
Corporation Franchise/Income	266-3645
Estimated Taxes	266-9940
Fiduciary, Inheritance, Gift	266-1231
Homestead Credit	266-8641
Individual Income	266-2486
Property Tax Deferral Loan	266-1983
Sales, Use, Withholding	266-2776
Audit of Returns: Corporation,	
Individual, Homestead	266-2772
Appeals	266-0185
Refunds	266-8100
Delinquent Taxes	266-7879
Copies of Returns:	
Homestead, Individual	266-2890
All Others	266-0678
Forms Request:	
Taxpayers	266-1961
Practitioners	267-2025

District Offices

Appleton	(414) 832-2727
Eau Claire	(715) 836-2811
Milwaukee	(414) 227-4000

DO YOU HAVE SUGGESTIONS FOR 1991 TAX FORMS?

Do you have suggestions for improving the Wisconsin tax forms or instructions? Send your suggestions to the Wisconsin Department of Revenue, Director of Technical Services, Post Office Box 8933, Madison, WI 53708. Please be specific and send your suggestions in early. The department appreciates hearing from you and has already begun preparing forms and instructions for next year's filing.

NEW ISI&E DIVISION RULES AND RULE AMENDMENTS IN PROCESS

Listed below, under Parts A, B, and C, are proposed new administrative rules and amendments to existing rules that are currently in the rule adoption process. The rules are shown at their state in the process as of April 1, 1991. Part D lists rules adopted in 1991 but not yet effective. Part E lists new rules and amendments which became effective in the period from December 16, 1990 to April 1, 1991. ("A" means amendment, "NR" means new rule, "R" means repealed, and "R&R" means repealed and recreated.)

A. Rules at Legislative Council Rules Clearinghouse

11.05	Governmental units-A
11.33	Occasional sales-A
11.34	Occasional sales exemption for sale of a business or business assets-A
11.50	Auctions-A
11.69	Financial institutions-A
11.83	Motor vehicles-A
11.84	Aircraft-A
11.85	Boats, vessels and barges-A
11.88	Mobile homes-A

B. Rules at Revisor of Statutes Office for Publication of Hearing Notice

4.05	Taxicabs-NR
4.54	Security requirements-NR
4.55	Ownership and name changes-NR
9.68	Ownership and name changes-NR

C. Rules at Legislative Standing Committee

2.39	Apportionment method-R&R
11.03	Elementary and secondary schools and related organizations-A
11.10	Occasional sales-R
11.13	Sale of a business or business assets-R
11.33	Occasional sales-NR
11.34	Occasional sales exemption for sale of a business or business assets-NR
11.35	Occasional sales by nonprofit organizations on or after January 1, 1989-NR

D. Rules Adopted in 1991 But Not Yet Effective

- 2.165 Change in taxable year-A
- 2.40 Nonapportionable income-R
- 2.48 Apportionment of net business incomes of interstate pipeline companies-A
- 2.94 Tax sheltered annuities-A
- 3.095 Income tax status of interest and dividends from municipal, state and federal obligations received by individuals and fiduciaries-A
- 8.24 Reciprocal interstate shipments of wine-NR
- 11.001 Forward and definitions-A
- 11.05 Governmental units-A
- 11.11 Waste treatment facilities (industrial or governmental)-A
- 11.12 Farming, agriculture, horticulture and floriculture-A
- 11.16 Common or contract carriers-A
- 11.26 Other taxes in taxable gross receipts and sales price-A
- 11.29 Leases and rentals of tangible personal property-A
- 11.30 Credit sales, bad debts and reposessions-A
- 11.32 "Gross receipts" and "sales price"-A
- 11.46 Summer camps-A
- 11.50 Auctions-A
- 11.51 Grocers' guidelist-A
- 11.52 Coin-operated vending machines and amusement devices-A
- 11.57 Public utilities-A
- 11.63 Radio and television stations-A
- 11.65 Admissions-A
- 11.68 Construction contractors-A
- 11.72 Laundries, drycleaners, and linen and clothing suppliers-A
- 11.79 Leases of highway vehicles and equipment-A
- 11.80 Sales of ice-A
- 11.81 Industrial gases, welding rods and fluxing materials-A
- 11.83 Motor vehicles-A
- 11.84 Aircraft-A
- 11.85 Boats, vessels and barges-A
- 11.86 Utility transmission and distribution lines-R&R
- 11.87 Meals, food, food products and beverages-A
- 11.88 Mobile homes-A
- 11.91 Successor's liability-A
- 11.92 Records and record keeping-A

- 11.93 Annual filing of sales tax returns-A
- 11.94 Wisconsin sales and taxable transportation charges-A
- 11.96 Interest rates-A

E. Rules Effective in Period from December 16, 1990 to April 1, 1991 (effective date is given in parentheses)

- 1.11 Requirements for examination of returns-R&R (2/1/91)
- 2.02 Reciprocity-R&R (4/1/91)
- 2.95 Reporting of installment sales by natural persons and fiduciaries-A (4/1/91)
- 11.002 Permits, application, department determination-A (4/1/91)
- 11.01 Sales and use tax return forms-R&R (4/1/91)
- 11.08 Medical appliances, prosthetic devices and aids-A (4/1/91)
- 11.09 Medicines-A (4/1/91)
- 11.14 Exemption certificates, including resale certificates-A (4/1/91)
- 11.15 Containers and other packaging and shipping materials-A (4/1/91)
- 11.17 Hospitals, clinics and medical professions-A (4/1/91)
- 11.19 Printed material exemptions-A (4/1/91)
- 11.28 Gifts, advertising specialties, coupons, premiums and trading stamps-A (4/1/91)
- 11.40 Exemption of machines and processing equipment-A (4/1/91)
- 11.41 Exemption of property consumed or destroyed in manufacturing-A (4/1/91)
- 11.45 Sales by pharmacies and drug stores-A (4/1/91)
- 11.47 Commercial photographers and photographic services-A (4/1/91)
- 11.48 Landlords, hotels and motels-A (4/1/91)
- 11.49 Service stations and fuel oil dealers-A (4/1/91)
- 11.53 Temporary events-A (4/1/91)
- 11.54 Temporary amusement, entertainment or recreational events or places-A (4/1/91)
- 11.62 Barber or beauty shop operator-R&R (4/1/91)
- 11.66 Telecommunication and CATV services-A (4/1/91)

- 11.78 Stamps, coins and bullion-A (4/1/91)
- 11.925 Sales and use tax security deposits-A (4/1/91)
- 11.95 Retailer's discount-A (4/1/91)
- 11.97 "Engaged in business" in Wisconsin-A (4/1/91)
- 11.98 Reduction of delinquent interest rate under s. 77.62(1), Stats.-A (4/1/91)
- 14.01 Administrative provisions-A (2/1/91)
- 14.04 Property taxes accrued-A (2/1/91)
- 14.05 Gross rent and rent constituting property taxes accrued-A (2/1/91)

REPORT ON LITIGATION

This portion of the Wisconsin Tax Bulletin 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 has appealed," (2) "the department 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 the Commission's decision).

The following decisions are included:

Individual Income Taxes

Keith Breyer (p. 8)
Corporate liquidations—sec. 333

Laird C. Cleaver (p. 8)
Gain or loss—property transferred by gift

Corporation Franchise or Income Taxes

Freedom Savings and Loan Association (p. 8)
Filing requirement—franchise or income tax

Ins. Serv. Liquidating, Inc. et al (p. 9)
Liquidating corporations