



# Wisconsin TAX BULLETIN



## This Is Issue #100

It all began in October 1976, with issue number 1. Actually, this issue is only the 99th *Wisconsin Tax Bulletin*, because the first issue was named "Wisconsin Tax News." The title was changed to "avoid any confusion which may have resulted between this publication and another organization's publication similar in title to our old one" (quote from issue number 2).

The two principal goals of the publication, according to Daniel G. Smith, the department's Deputy Secretary in 1976, were "communicating interpretations of the tax laws and explaining administrative practices to the public." Those same principles apply today.

Issue number 1 consisted of six pages and included the introduction, articles, including one about newly appointed Secretary of Revenue Dennis J. Conta, descriptions of new legislation, a report on litigation, and tax releases. A copy of page one of Wisconsin Tax News Number 1 appears on page 45 of this Bulletin.



## Manpower Rejected by Supreme Court

In a notice dated December 17, 1996, the Wisconsin Supreme Court denied the department's petition for review of the Court of Appeals decision in the case of *Wisconsin Department of Revenue vs. Manpower International, Inc.* Therefore, the Court of Appeals decision is final. For more information, see page 24 of this Bulletin.



## Do You Need a Speaker?

Are you planning a meeting or training program? The Department of Revenue's Speakers Bureau provides speakers to business, community, and educational organizations.

Department representatives are available to speak on a topic that can be targeted toward your interest, including new laws, how sales tax affects businesses, what to expect in an audit, common errors, homestead or farmland preservation credit, manufacturing property assessment, and voluntary disclosure.

To arrange for a speaker, please write to Wisconsin Department of Revenue, Speakers Bureau, P.O. Box 8933, Madison, WI 53708-8933, or call (608) 266-1911.



## Don't Forget Use Tax

Since 1988, Wisconsin individual income tax returns have included a line for persons to report use tax due on their out-of-state purchases. The amount of use tax reported on individual income tax returns has increased each year, topping the \$1 million mark for 1995 returns.

Approximately \$4.5 million of use tax has been reported on individual income tax returns since 1988.

Don't forget to report your use tax!

## Motor Vehicle Dealers' Measure of Use Tax Increased

Wisconsin licensed motor vehicle dealers are permitted to report use tax on a certain dollar amount per plate per month for the use of motor vehicles assigned to certain employees.

**Effective January 1, 1997, the amount subject to use tax is increased from \$96 to \$99 per plate per month.**

The reason for this change is sec. 77.53(1m)(a), Wis. Stats., as created by 1995 Wisconsin Act 27, requires that, effective January 1, 1997, the Department of Revenue annually adjust the amount subject to use tax to reflect the annual percentage

## In This Issue

	Page		Page		Page
<b>Articles —</b>		New Publications . . . . .	5	Prison Sentence for Stealing \$1.8 Million . . . . .	13
Issue #100 . . . . .	1	Attaching Federal Return . . . . .	6	IRS Practitioner Program . . . . .	14
<i>Manpower</i> Rejected . . . . .	1	Electronic Filing, Endangered Resources . . . . .	6	Federal Information Forms . . . . .	15
Need a Speaker? . . . . .	1	Tips to Speed Refunds . . . . .	7	Administrative Rules . . . . .	15
Don't Forget Use Tax . . . . .	1	Electronic Funds Transfer . . . . .	7	Recently Adopted Rules . . . . .	16
Vehicle Dealers' Use Tax . . . . .	1	Taxpayer Assistance . . . . .	8	<b>Report on Litigation</b> . . . . .	19
Federal Laws Do Not Apply . . . . .	2	Avoid "Sendbacks" . . . . .	8	<b>Tax Releases</b> . . . . .	26
Pay Correct Tax on Vehicles . . . . .	3	Avoid Errors on Returns . . . . .	9	<b>Private Letter Rulings</b> . . . . .	42
Vernon County Tax . . . . .	3	How to Obtain Forms . . . . .	10	<b>Attachments —</b>	
Tax Information Available . . . . .	3	Publications Available . . . . .	11	Issue #1 . . . . .	45
Due Dates for Information Returns . . . . .	4	<i>Bulletin</i> Index Available . . . . .	12	Wisconsin/Federal Differences . . . . .	46
Extensions for Corporations . . . . .	4	Withholding Update Sent . . . . .	12	Schedule I . . . . .	51
Information or Inquiries? . . . . .	5	1099-Gs, 1099-INTs Mailed . . . . .	12	Withholding Tax Update . . . . .	57
Recycling Surcharge Rates . . . . .	5	Information Returns Sent to Fed- eral Retirees . . . . .	13	Order Blank . . . . .	59

change in the U.S. Consumer Price Index for All Urban Customers, U.S. City Average, as determined by the U.S. Department of Labor.

**Caution:** Instructions mailed with sales and use tax returns for reporting periods ending after January 1, 1997, may indicate \$96 as the amount subject to tax on line 18. That amount is incorrect effective January 1, 1997. The correct amount is \$99 per month.

### Wisconsin Tax Bulletin

Published quarterly by  
Wisconsin Department of Revenue  
Income, Sales, and  
Excise Tax Division  
P.O. Box 8933  
Madison, WI 53708-8933

Subscriptions available from  
Wisconsin Department of  
Administration  
Document Sales  
P.O. Box 7840  
Madison, WI 53707-7840  
Annual cost \$7.00

## Most Federal Tax Laws Enacted in 1996 Do Not Apply for Wisconsin

The Small Business and Job Protection Act of 1996 (Public Law 104-188 enacted August 20, 1996), and the Health Insurance Portability and Accountability Act of 1996 (Public Law 104-191 enacted August 21, 1996) made a number of changes to the Internal Revenue Code. Some of these changes will result in a difference between certain income and deduction items for Wisconsin and federal purposes for 1996 and prior tax years.

With the exception of depreciation and amortization provisions, federal tax laws enacted during 1996 do not apply for Wisconsin purposes unless subsequently adopted by the Wisconsin Legislature.

Pages 46 to 50 of this Bulletin contain a listing of federal provisions enacted during 1996 which may not be used for Wisconsin purposes.

## Accounting for Differences

*Individuals* — 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. A copy of Schedule I and its instructions appears on pages 51 to 56 of this Bulletin.

*Other taxpayers* — For other taxpayers, refer to the 1996 forms and instructions for information on how to account for these differences.

## Depreciation and Amortization Changes May Be Used

Wisconsin law (secs. 71.01(7r), 71.26(3)(y), 71.365(1m), and 71.45(2)(a)13, Wis. Stats. (1993-94)) allows depreciation or amortization to be computed under either the Internal Revenue Code in effect for the taxable year for which the return is filed or the Internal Revenue Code as amended to a specified date, at a taxpayer's option. For example, for property placed in service during

taxable years beginning on or after January 1, 1996, depreciation or amortization may be computed under either the Internal Revenue Code in effect for the taxable year 1996, or the Internal Revenue Code as amended to December 31, 1995.

This option is available to individuals, fiduciaries, partnerships, corporations (except nonprofit organizations, RICs, REITs, and REMICs), tax-option (S) corporations, and insurance companies.

**NOTE:** Depreciation or amortization changes which apply retroactively for federal purposes also apply retroactively for Wisconsin purposes. Taxpayers electing to use new federal depreciation or amortization provisions for Wisconsin purposes for taxable years before 1996 are required to file amended Wisconsin returns.

## Pay Correct Tax on Vehicles



A person who buys a vehicle from a non-dealer must report the purchase price when registering the vehicle with the State of Wisconsin and pay the use tax owed. To determine if buyers paid the correct amount of tax on their vehicle purchases, the Department of Revenue implemented a new program in November 1996.

This program uses a vendor to provide vehicle valuations based on the Vehicle Identification Number (VIN), and to contact sellers to confirm the price a buyer paid for a vehicle.

The vendor will send a letter (and a follow-up letter, if necessary) to a seller of a vehicle if the price reported by the buyer at the time of registering the vehicle is less than fair market value. If a seller cannot be located or does not respond, the vendor will contact the buyer. The vendor uses a Milton, WI post office

box as the return address for the responses to these letters.

If information furnished by the seller indicates the price of the vehicle was underreported at the time of registration, the Department of Revenue's Business Tax Services Section will issue an assessment notice to the buyer for the tax on the difference between the selling price indicated by the seller and the price reported at the time of registration. Interest will be assessed at 12% per year from the day the buyer put the vehicle in operation to the due date of the assessment. **In addition, a 50% negligence penalty will be assessed.**

Questions about this program should be directed to Margery Engelhart, (608) 266-1933.

## Vernon County Sales and Use Tax in Effect

The county sales and use tax was adopted by Vernon County, effective January 1, 1997. This brings to 49 the number of counties that have adopted the ½% county tax.

The September 1996 *Sales and Use Tax Report*, a copy of which appears in *Wisconsin Tax Bulletin* 99 (October 1996), pages 37 and 38, explains how the county tax applies to retailers and other persons. It includes a listing of the counties that have adopted the county tax.

## Tax Information Is Available

In addition to making available the *Wisconsin Tax Bulletin* and tax forms and instructions that taxpayers use to report and pay their taxes or obtain refunds, the Wisconsin Department of Revenue also has available other information. This information includes the items listed below.

## Topical and Court Case Index

This two-part index will help you locate reference material to research your Wisconsin tax questions relating to income, franchise, withholding, sales/use, gift, inheritance/estate, and excise taxes. The *Topical and Court Case Index* is available on a subscription basis for \$18 per year, plus tax. This includes a volume published in January and an addendum published in June (see the order blank on page 59 of this Bulletin).

The first part of the index, the "Topical Index," lists by tax type, alphabetically by subject, references to Wisconsin statutes, administrative rules, Wisconsin tax publications, *Sales and Use Tax Reports*, Attorney General opinions, and *Wisconsin Tax Bulletin* articles, tax releases, and private letter rulings.

The second part, the "Court Case Index," lists by tax type, alphabetically by issue, decisions of the Wisconsin Tax Appeals Commission, Circuit Court, Court of Appeals, and Wisconsin Supreme Court.

## Wisconsin Package WI-X

Package WI-X contains copies of most Wisconsin individual and fiduciary income tax, corporation franchise and income tax, sales and use tax, withholding tax, partnership, estate tax, and motor vehicle fuel tax forms. Most of the forms may be reproduced for use in filing the form.

Package WI-X is published annually and is generally available at the end of January. The cost is \$7 per copy, plus tax. Mail your request and payment to Wisconsin Department of Revenue, Forms Request Office, P.O. Box 8903, Madison, WI 53708-8903.

## Tax Publications

See the separate article titled "Tax Publications Available," on page 11 of this Bulletin.

## Sales and Use Tax Report

The *Sales and Use Tax Report* includes general information about Wisconsin sales and use tax, including explanations of new laws and updated listings of counties that have adopted the county tax.

The *Sales and Use Tax Report* is published quarterly on an as-needed basis. It is mailed without charge to all persons holding a seller's permit or use tax certificate. In addition, the *Sales and Use Tax Report* is generally reproduced in the *Wisconsin Tax Bulletin*.

## Wisconsin Administrative Code

The Revenue (Tax) section of the Wisconsin Administrative Code contains administrative rules that interpret Wisconsin tax laws administered by the Department of Revenue.

The initial fee to obtain all current rules in the Tax section of the Wisconsin Administrative Code is \$20, plus tax. Updates to the Tax section as changes occur are available for an additional fee of \$20 per year, plus tax. A binder to hold the Code is available for \$8, plus tax. These can all be ordered by using the order blank on page 59 of this Bulletin. □

## Don't Forget Due Dates for Information Returns

Various information returns must be filed with the Wisconsin Department of Revenue by January 31. Others are due March 15 or April 15.

Information returns due January 31 include Wisconsin Form 9b (or federal Form 1099-R, 1099-MISC,

or W-2) to report retirement plan distributions and other nonwage compensation; Form W-2 to report wages, tips, and other compensation; and Form W-2G to report gambling winnings.

Information returns due March 15 (April 15 by payers other than corporations) include Form 9b (or federal Form 1099-MISC) to report rents or royalties; and Form 8 to report capital stock transfers (by corporations only).

Additional information is available in Wisconsin Publication 117, *Guide to Wisconsin Information Returns*. See the article titled "Tax Publications Available" on page 11 of this Bulletin for information about how to obtain a copy of the publication. □

## Extensions for Filing Corporation Returns

When must a corporation file an "Application for Extension of Time to File" with the Wisconsin Department of Revenue? The answer depends on whether or not the corporation received an extension of time to file its **federal** corporate income tax return.

### • Extension of Time to File Federal Corporate Income Tax Return

If a corporation received an extension of time to file its **federal** return from the Internal Revenue Service (IRS), the corporation is **not** required to file an "Application for Extension of Time to File" with the Wisconsin Department of Revenue. The federal extension **automatically** extends the due date of the corporation's Wisconsin return to 30 days after the "extended" federal due date (no further extensions are available). The corporation must **at-**

**tach** a copy of the federal extension form (Form 7004) to its Wisconsin franchise or income tax return that is filed with the Wisconsin Department of Revenue.

*Example:* The IRS grants Corporation A an extension of time to file its federal 1996 calendar year corporate income tax return from March 15, 1997 to September 15, 1997. Since Corporation A received an extension from the IRS until September 15, 1997 to file its federal return, Corporation A **automatically** has until October 15, 1997 to file its 1996 calendar year Wisconsin return. In order to receive the extension to file its 1996 Wisconsin return until October 15, 1997, Corporation A must attach a copy of the federal extension (Form 7004) to its 1996 Wisconsin return that is filed with the Wisconsin Department of Revenue.

**Note:** If the IRS terminates an extension of time to file the corporation's federal return, the corporation's Wisconsin return is due on or before 30 days after the termination date indicated by the IRS.

### • No Extension of Time to File Federal Corporate Income Tax Return Received

If a corporation does **not** obtain an extension of time to file its federal return but needs additional time to file its Wisconsin return, the corporation must complete an "Application for Extension of Time to File" (Application) and file the Application with the Wisconsin Department of Revenue on or before the original due date of its Wisconsin tax return. An extension may be granted until the later of 1) 30 days from the original Wisconsin due date, or 2) the original due date of the corporation's **federal** return. No further extensions may be granted.

*Example 1:* Corporation B does not request an extension of time to file its federal corporate income tax return for calendar year 1996, which is due March 15, 1997. However, Corporation B needs an extension of time to file its Wisconsin return. Corporation B must file an Application on or before March 15, 1997 (the original due date of Corporation B's Wisconsin return), with the Wisconsin Department of Revenue to request the extension. An extension of 30 days may be granted to Corporation B to file its Wisconsin return. Corporation B must attach a copy of the approved Application to its Wisconsin return that is filed with the Wisconsin Department of Revenue.

*Example 2:* Corporation C, a foreign corporation with no office or place of business in the United States, does not request an extension of time to file its federal corporate income tax return for calendar year 1996, which is due June 15, 1997. However, Corporation C does need an extension of time to file its Wisconsin return. Corporation C must file an Application on or before March 15, 1997 (the original due date of Corporation C's Wisconsin return), with the Wisconsin Department of Revenue to request the extension. An extension may be granted until June 15, 1997, which is the original due date of Corporation C's federal return, since that is later than 30 days after the original Wisconsin due date (April 15, 1997).

**Note:** Any extension of time to file a corporation's Wisconsin franchise or income tax return does not extend the due dates of the estimated taxes or the franchise or income taxes due. Interest will continue to accrue on the taxes due during the extension period. □

### Information or Inquiries?

Listed below are telephone numbers to call if you wish to contact the Department of Revenue about any of the taxes administered by the Income, Sales, and Excise Tax Division.

Madison — Main Office	
Area Code (608)	
Appeals . . . . .	266-0185
Audit of Returns: Corporation, Individual, Homestead . . . . .	266-2772
Beverage . . . . .	266-6701
Cigarette, Tobacco Products . . . . .	266-8970
Copies of Returns . . . . .	267-1266
Corporation Franchise and Income . . . . .	266-1143
Delinquent Taxes . . . . .	266-7879
Electronic Filing . . . . .	264-9959
Estimated Taxes . . . . .	266-9940
Fiduciary, Estate . . . . .	266-2772
Forms Request:	
Taxpayers . . . . .	266-1961
Practitioners . . . . .	267-2025
Fax-A-Form . . . . .	261-6229
Homestead Credit . . . . .	266-8641
Individual Income . . . . .	266-2486
Motor Vehicle Fuel . . . . .	266-3223
Refunds . . . . .	266-8100
Sales, Use, Withholding . . . . .	266-2776
TDD . . . . .	267-1049
District Offices	
Appleton . . . . .	(414) 832-2727
Eau Claire . . . . .	(715) 836-2811
Milwaukee:	
General . . . . .	(414) 227-4000
Refunds . . . . .	(414) 227-4907
TDD . . . . .	(414) 227-4147

### Recycling Surcharge Rates Unchanged

The temporary recycling surcharge rates remain unchanged for taxable years beginning on or after January 1, 1997, and before January 1, 1998.

Wisconsin law requires the Department of Revenue annually, in December, to establish annual recycling

surcharge rates for taxable years beginning on or after the following January 1 to generate sufficient revenue to fund the appropriations from the recycling fund for the following fiscal year. The annual surcharge rates must be approved by the Legislature's Joint Committee on Finance. □

### New Publications Discuss Nonresidents, Business Credits, Fax-A-Form

Three new publications have recently been issued by the department. These publications provide information about Wisconsin part-year residents and nonresidents, business tax credits available for 1996, and forms retrieval via the department's Fax-A-Form system. See the article titled "Tax Publications Available" on page 11 of this Bulletin for information about how to obtain copies of these and other publications.

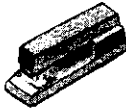
Publication 122, *Tax Information for Part-Year Residents and Nonresidents of Wisconsin for 1996*, provides information about the Wisconsin individual income tax treatment of part-year residents and nonresidents of Wisconsin. It also includes information for aliens.

Publication 123, *Business Tax Credits for 1996*, provides information about Wisconsin business-related tax credits that may be available for 1996 to corporations, tax-option (S) corporations, partnerships, limited liability companies, limited liability partnerships, and sole proprietorships doing business in Wisconsin.

Publication 130, *Fax A Form*, provides information about the department's Fax-A-Form document retrieval system, through which taxpayers and practitioners can obtain tax forms and publications via their fax machines. It includes a 6-

page catalog listing which 1996 forms, instructions, and publications are available, and the retrieval code and number of pages for each document. □

## Attaching Copy of Federal Return



Individuals who file their Wisconsin income tax return on Form 1 or INPR are required to attach a copy of their federal income tax return to their Wisconsin return. Generally this will be a copy of federal Form 1040, 1040A, or 1040EZ. However, some Wisconsin filers are not required to file a federal return with the Internal Revenue Service (IRS), or they may use a Form 1040PC or TeleFile to report to the IRS.

### Federal Form 1040PC or TeleFile Filers

Form 1040PC is the federal return prepared on a personal computer. The computer prints the return in a three-column "answer sheet" format. It prints line numbers and dollar amounts only for lines on which an entry is made. Federal Form 1040PC filers may attach a copy of the Form 1040PC to their Wisconsin Form 1 or INPR in lieu of federal Form 1040, 1040A, or 1040EZ.

Some taxpayers file their federal return by phone, using the federal TeleFile system. These taxpayers, who are not required to submit a paper tax return to the IRS, may attach a copy of their TeleFile worksheet to their Wisconsin Form 1 or INPR in lieu of federal Form 1040, 1040A, or 1040EZ.

### Taxpayers Not Required to File With the IRS

Some taxpayers who are required to file a Wisconsin income tax return are not required to file a federal

income tax return with the IRS. For example, a single person under age 65, with gross income of at least \$5,200 but less than \$6,500 for 1996, must file a 1996 Wisconsin return but is not required to file a 1996 federal return.

In this situation, since the person would not have a copy of a federal return to attach to the Wisconsin return, a statement listing the sources and amounts of income must be attached to the Wisconsin Form 1 or INPR in lieu of a federal return.

**Note:** Because the Wisconsin tax forms refer to various lines on the federal return, a person may find it helpful to complete a federal income tax form to use as a reference when completing the Wisconsin return. This federal form, even though it will not be filed for federal tax purposes, may be attached to the Wisconsin return instead of the required statement of income. □

## Electronic Filing and Endangered Resources Team Up

Many thanks to all electronic filers for reminding your clients to donate to the Endangered Resources Fund. Donations made on Wisconsin income tax returns are the major source of income for the Department of Natural Resources' Bureau of Endangered Resources (BER). All donations (up to \$500,000) are matched — so gifts are worth double to BER.

The Wisconsin Department of Revenue (DOR) and BER are again joining forces to encourage taxpayers to come to you for electronic filing services, and to remind filers to donate to the Endangered Resources Fund on their Wisconsin electronic returns. Promotions include radio ads, posters, and a variety of other media.

Participants in the Wisconsin electronic filing program can help in one or both of the following ways.

1. DOR will furnish to electronic filers on request, tapes of radio commercials advertising electronic filing and endangered resources donations. Electronic filers can purchase their own radio air time and may add their "tag" to the commercial — the firm's name, address, telephone number, and/or hours of operation.
2. Electronic filers and software companies may contribute to the purchase of air time for commercials advertising electronic filing and endangered resources donations. The commercials will air primarily in the Madison, Milwaukee, and Fox Valley areas. Every dollar contributed to this advertising fund will be matched by BER. To contribute, send a check or money order payable to "Wisconsin Natural Resources Foundation, Inc." to Wisconsin Natural Resources Foundation, Inc., P.O. Box 129, Madison, WI 53701. Make a notation on the check that it is for ERF/ELF. *Please do NOT make checks payable to the Department of Revenue or send them to DOR.*

If you'd like a taped commercial or want more information on how you can help promote electronic filing and endangered resources donations, please call or write:

Barry Widera, Coordinator  
Wisconsin Electronic Filing  
P.O. Box 8977  
Madison, WI 53708-8977  
Phone: (608) 264-6886

— or —

Mary Kay Sherer  
Bureau of Endangered Resources  
P.O. Box 7921  
Madison, WI 53707-7921  
Phone: (608) 266-5243. □

## Tips to Speed Refund Processing

If you have a refund coming on your Wisconsin income tax return and want your return processed as quickly as possible, you can help by following the tips listed below.

### File Electronically

There are many good reasons to file your Wisconsin return electronically.

- It's fast and safe. Most refund checks are sent within a week. Direct deposits are even faster, and there's no check to lose.
- It's documented. Your electronic return transmitter is notified that your Wisconsin return has been received and accepted.
- It's easy and accurate. Approved tax preparers and others can file electronically for you, and the electronic filing system checks the return for common errors.

### Use the Quick Refund Program

Under the Quick Refund Program, refunds are issued in as little as two weeks. Returns are checked for accuracy later, and an adjustment notice is mailed at that time, if necessary. To qualify for a quick refund, you must:

- File a signed and complete 1996 Form WI-Z, 1A, or 1, by April 1, 1997.
- Use the department-printed mailing label on which no information is changed.
- Have a Wisconsin address on the label.
- Enter the refund amount (including cents) in the quick refund box at the top of the return.
- Claim no homestead or farmland preservation credit, and owe no delinquent taxes or debts to other state agencies.

- Mail the return to Quick Refund, P.O. Box 38, Madison, WI 53787-0001.

### Use Your Label

Apply the department-printed name and address label to the tax return you file. Here are some more tips:

- Use the label even if you are filing a computerized return or a return completed by a preparer.
- Draw a line through incorrect information and make corrections on the label.
- If you received a postcard with a label instead of forms, transfer that label to the return.
- Use the Wisconsin label, not the federal IRS label.
- Be sure the label is yours, not another taxpayer's.

### File an Accurate and Complete Return

Avoid errors and delays in processing your tax return by following these tips:

- Make entries legible and on the correct lines.
- Attach the correct withholding statements.
- Claim only Wisconsin tax withheld, not federal tax, social security, or tax withheld for another state.
- Attach **all** necessary supporting schedules.
- Fill in **all** requested information when claiming the school property tax credit.
- Attach a **complete** copy of your federal return and schedules if you file on Form 1 or INPR.
- Attach a completed rent certificate or a copy of your property tax bill if you are claiming homestead credit (not necessary if you are claiming only the school property tax credit).

## Paying Taxes by Electronic Funds Transfer

The Department of Revenue requires electronic fund transfers (EFTs) for payment of motor vehicle fuel tax and petroleum inspection fees. Although not required, EFT is also available for payment of withholding tax; estimated tax (including corporation and individual extension payments and temporary recycling surcharge for partnerships); excise taxes (beer, liquor/wine, cigarette, tobacco products); and general aviation and alternate fuel taxes.

EFT is a safe, fast, and efficient automated process for transferring tax payments to the department. It eliminates the need for writing paper checks and filling out payment vouchers. The funds and tax payment information are transferred electronically through the Automated Clearing House (ACH) network.

Wisconsin Publication 118, *Electronic Funds Transfer Guide*, provides information and instructions regarding electronic funds transfers, and a request form for EFT authorization. For a copy of Publication 118, or if you have further questions about EFT, you may call the department's EFT Information Line in Madison at (608) 264-9918, or you may write to:

Revenue Accounting — EFT Unit  
Wisconsin Department of Revenue  
P.O. Box 8912  
Madison, WI 53708-8912.

Publication 118 can also be ordered by fax using Fax-A-Form (call (608) 261-6229 from a fax telephone), or via the Internet (beginning by February 1997) at <http://www.dor.state.wi.us>