



Wisconsin TAX BULLETIN



New Sales Tax Publication – Farmers

See article on this page and
publication on pages 25 to 40.

New Tax Laws Pending

The Governor's Budget Bill and other bills affecting Wisconsin taxes were still pending 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 later this summer, to provide information about the tax law changes. ☐

Make Your Research Easier

Are you looking for an easy way to locate reference material to research a Wisconsin tax question? The *Wisconsin Topical and Court Case Index* may be just what you need.

This two-part index will help you find reference material relating to income, franchise, withholding, sales/use, estate, and excise taxes.

The first part of the index, the "Topical Index," lists by tax type, alphabetically by subject, references

to Wisconsin statutes, administrative rules, tax releases, private letter rulings, publications, *Sales and Use Tax Reports*, Attorney General opinions, and *Wisconsin Tax Bulletin* articles.

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

The *Wisconsin Topical and Court Case Index* is available by subscription for \$18 per year, plus sales tax. This includes a volume published in January and an addendum published in June. To order your copy, complete the order blank on page 41 of this Bulletin. ☐

Filing A Power of Attorney

Effective immediately, the Department of Revenue will accept an original, photocopy, or facsimile transmission (fax) of a power of attorney. Previously, it was the department's policy to accept only the original copy of a power of attorney.

Administrative rule Tax 1.13 (titled "Power of Attorney") and the department's Form A-222 titled "Power of Attorney" (which can be used by a taxpayer to grant power of

attorney) are being revised to reflect the new policy regarding acceptance of photocopies and faxed copies. ☐

Focus on Publications:

Sales to Farmers

Which sales to farmers qualify for exemption from Wisconsin sales and use taxes?

The Wisconsin Department of Revenue's new Publication 221, *Farm Suppliers and Farmers – How Do Wisconsin Sales and Use Taxes Affect Sales to Farmers?*, answers this question and many others. The publication includes examples of taxable and exempt sales to farmers and other helpful information for suppliers and farmers.

A copy of Publication 221 appears on pages 25 to 40 of this Bulletin. For information about how to obtain additional copies of this and other department publications, see the article titled "Tax Publications Available" on page 6 of this Bulletin. ☐

Conviction for Alcohol Beverage Law Violation

The Best Western Midway Hotel, Appleton, Wisconsin, was convicted in March 1997, in Outagamie County Circuit Court, of selling liquor and beer without a license.

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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 variety of topics that can be targeted toward your group's particular areas of interest, including:

- New sales/use, income, and corporate tax laws.
- How sales tax affects contractors, manufacturers, nonprofit organizations, or businesses in general.
- What to expect in an audit.
- Common errors discovered in audits.
- Manufacturing property assessment.

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. □

Wanted! Wisconsin Tax Cheats

Level the Playing Field

You pay your fair share of state taxes, why shouldn't everyone?

Individuals and businesses who do not voluntarily comply with Wisconsin's tax filing and registration requirements have an unfair advantage over Wisconsin's law-abiding citizens. Ultimately these nonfilers add to the tax burden of those who pay their fair share of Wisconsin taxes.

In June 1996, department Alcohol & Tobacco Enforcement section agents made undercover purchases of alcohol beverages from the hotel, which did not hold a liquor or beer license. They subsequently seized several hundred cans of beer and nearly a hundred bottles of liquor.

The company pled no contest to the charges and was fined \$25,000 plus \$5,000 court costs. In addition, the company was ordered to donate \$20,000 to a local domestic abuse shelter.

Edward W. Koziel, Merrimac, Wisconsin, was charged in May 1997 with one count of filing a false return with the intent to evade sales tax.

According to the criminal complaint, Koziel filed a false Wisconsin Boat Registration and Titling Application that listed a 23 foot boat with a full purchase price of \$12,000, less a \$8,500 trade-in allowance, resulting in sales tax due on \$3,500. The complaint alleges that Koziel actually

paid \$20,900 for the boat and that no trade-in was involved. As a result, Koziel evaded paying sales tax of \$957.

If convicted, Koziel faces up to 30 days in jail and up to \$500 in fines. In addition to the criminal penalties, Wisconsin law provides for substantial civil penalties on the civil tax liability. Assessment and collection of the taxes, penalties, and interest due follows a conviction for criminal violations. □

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

To help level the playing field, voluntary tax compliance is promoted by the Department of Revenue, through various tax enforcement and compliance programs, some of which are described below.

Nonfiler Programs

The department conducts various programs to identify individuals and businesses who have not filed Wisconsin tax returns or registered to collect and remit Wisconsin sales, use, or withholding taxes, as required. Information received from the public regarding nonfilers is investigated.

Registration for Nonresidents

The department investigates nonresident individuals and businesses whose activity in Wisconsin may result in a Wisconsin tax filing or registration requirement. Businesses located outside Wisconsin, who have representatives or employees in Wisconsin for business-related activities, may be responsible for collecting and remitting Wisconsin sales, use, and withholding taxes, and filing Wisconsin income or franchise tax returns if they have nexus in Wisconsin.

Voluntary Disclosure

The department also has a "voluntary disclosure" policy for nonfilers, to encourage compliance with state registration and filing requirements. Under voluntary disclosure, penalties may be waived, and the number of prior returns required may be reduced.

The voluntary disclosure policy for nonfilers and copies of sample agreements appear in *Wisconsin Tax Bulletin* 101 (April 1997), pages 28 to 34.

Note: The department also has a voluntary disclosure policy relating to additional taxes due or excessive credits claimed on previously filed Wisconsin tax returns or credit claims. That policy appears on pages 25 to 27 of *Wisconsin Tax Bulletin* 101.

To Catch a Tax Cheat

Citizens who wish to report suspected tax violators may contact any Department of Revenue office, or call (608) 266-3969 (informants may remain anonymous, if they wish). Cases involving potential criminal violations are referred to the department's Fraud Unit, for investigation and possible prosecution.

Any Questions?

For more information, you may write to Nexus Unit, Wisconsin Department of Revenue, P.O. Box 8910, Madison, WI 53708-8910, or you may call (608) 266-3969. □



Any Suggestions for 1997 Tax Forms?

Do you have suggestions for improving Wisconsin's tax forms or instructions? Can you think of ways the forms or instructions could be made easier to understand? If so, the department would like to hear from you.

Please take a few moments to put your ideas in writing, and mail them to Wisconsin Department of Revenue, Administration Technical Services, P.O. Box 8933, Madison, WI 53708-8933, or fax them to (608) 261-6240. Your suggestions could help make "tax time" easier for taxpayers and practitioners. □

Wisconsin Electronic Filing

The Future of Tax Filing

The Wisconsin Electronic Filing (ELF) Program is expanding each tax season. The number of ELF returns has increased 84% since 1995, and ELF returns accounted for nearly 9% of 1996 returns filed. Wisconsin was second in the nation in the percentage of 1996 state returns accompanying federal ELF returns.

One reason for this success is that Wisconsin has one of the fastest electronic refunds in the nation. ELF refunds average just 3 business days from receipt of the return until direct-deposit in the taxpayer's bank account.

In addition, Wisconsin allows electronic filing of balance due returns early, with tax payments not due until April 15. Over 20% of Wisconsin ELF returns are no-tax or balance due returns. Wisconsin also allows electronic filing through October 15, for returns with extensions.

Electronic filing has many benefits for preparers. The adjustment rate on electronic returns is much lower than on paper returns, resulting in less follow-up work for preparers. Other benefits include acknowledgment of receipt of all ELF returns, increased efficiency, and reduced cost of doing business.

To participate in the Wisconsin ELF Program, all you need to do is:

- **Sole Proprietors Located in Wisconsin** — If you are authorized by the IRS to file electronically, you will automatically be included in the Wisconsin ELF Program. No further action is necessary.

- **All Others** — Provide the Wisconsin Electronic Filing Office with your latest copy of federal Form 8633 (Application to Participate in Electronic Filing) showing your IRS-assigned Electronic Filing Identification Number (EFIN). Alternatively, provide your firm's name, your EFIN, and a listing of your officers'/partners' names, addresses, and social security numbers.

This information may be faxed to (608) 264-6884 or mailed to Wisconsin Electronic Filing Office, P.O. Box 8977, Madison, WI 53708-8977.

Additional information about the Wisconsin ELF program is available in Wisconsin Publication 115, "*Wisconsin Federal/State Electronic Filing Handbook*." For information about how to obtain this publication, see the article titled "Tax Publications Available" on page 6 of this Bulletin.

If you prefer, you may call the department's Electronic Filing Help Line at (608) 264-9959. ☐



Automatic 4-Month Extension Expires August 15

If your 1996 Wisconsin and federal individual income tax returns were due April 15, 1997, but you filed an application for an automatic 4-month extension for filing your federal return with the Internal Revenue Service (IRS), both your federal and Wisconsin returns are due August 15, 1997. When you file your Wisconsin return, be sure to attach to it a copy of the federal extension application, Form 4868.

Any filing extension available under federal law may be used for Wisconsin purposes, even if you are not using that extension to file your federal return. If you did not file a

federal extension application but needed a 4-month extension for Wisconsin only, your 1996 Wisconsin return, ordinarily due April 15, 1997, must be filed by August 15, 1997.

If you are extending the time to file your Wisconsin return only, attach one of the following items to the 1996 Wisconsin return you file:

- A statement indicating that you are filing under the federal automatic 4-month extension provision; or
- A copy of federal Form 4868 with only the name, address, and social security number completed.

Note: You were not required to pay your 1996 taxes by April 15, 1997, as a condition for receiving an extension of time to file your Wisconsin tax return. ☐

Question and Answer

Q I recently purchased two meals at a local restaurant. The price of one meal was \$10 and the other meal was \$8. I had a coupon issued by a national chain of which the local restaurant was a franchise. The coupon allowed me to purchase one meal at the regular price (\$10) and the second meal of lesser value (\$8) was "free." The local restaurant was reimbursed by the national chain for the value of the coupon (i.e., the \$8 selling price of the free meal). How much Wisconsin sales tax may the restaurant charge me for the two meals?

A The Wisconsin sales tax that may be charged by the restaurant to you is 90¢, computed as follows:

Selling price of the meals (\$10 + \$8)	\$ 18.00
Sales tax rate (5%)	<u>x .05</u>
Sales tax	<u>\$.90</u>

Q I recently purchased two meals at a restaurant. The price of one meal was \$10 and the other meal was \$8. I had a coupon issued by a local restaurant that allowed me to purchase one meal at the regular price (\$10) and the second meal of lesser value (\$8) was "free." The restaurant was not reimbursed by a third party for the value of the coupon I redeemed (i.e., the \$8 selling price of the free meal). How much Wisconsin sales tax may the restaurant charge me for the two meals?

A The Wisconsin sales tax that may be charged by the restaurant to you is 50¢, computed as follows:

Selling price of the meals (\$10 + \$8)	\$ 18.00
Less amount of coupon	<u>8.00*</u>
Amount subject to sales tax	\$ 10.00
Sales tax rate (5%)	<u>x .05</u>
Sales tax	<u>\$.50</u>

* If a seller is **not** reimbursed by a third party for the value of a coupon redeemed by the consumer, the amount of the coupon is subtracted from the selling price prior to computation of the sales tax. ☐

Flow-Through of Tax-Exempt Interest Issue is Resolved

In the case of *Leonard H. and Ardis Erickson vs. Wisconsin Department of Revenue*, the Wisconsin Tax Appeals Commission ruled as follows:

- Tax-exempt interest does not retain its character when it passes through a qualified retirement plan; and
- Tax-exempt interest loses its tax exempt status when distributed from a pension plan.

The *Erickson* case is summarized in *Wisconsin Tax Bulletin* 100 (January 1997), page 20. Since the taxpayers did not appeal this decision, it is considered the final determination on this matter.

Note: The *Erickson* decision does not affect the department's position with regard to the flow-through of tax-exempt interest in benefits from IRA, Keogh, and certain other plans. This is explained in a tax release published in *Wisconsin Tax Bulletin* 80 (January 1993), page 21.

The department had previously received either claims for refund (from taxpayers who had specific information from their retirement fund on the amounts of tax-exempt interest from U.S. obligations) or Agreements Extending Time To File Claim For Refund (I-830).

The department has sent letters to all individuals who filed claims for refund, denying those claims. The department has also sent letters to those individuals who filed Agreements Extending Time To File Claim For Refund, informing them of the final determination and notifying them that their agreement is considered withdrawn. □

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. A comprehensive listing of telephone numbers and addresses appears in *Wisconsin Tax Bulletin* 101 (April 1997), pages 35 to 38.

Madison — Main Office

Area Code (608)

Appeals	266-0185
Audit of Returns: Corporation, Individual, Homestead	266-2772
Beverage	266-6702
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	(920)* 832-2727
* (414) until July 25, 1997	
Eau Claire	(715) 836-2811
Milwaukee:	
General	(414) 227-4000
Refunds	(414) 227-4907
TDD	(414) 227-4147

averaged more than 1,000 each week, accessing general information about taxes, along with 139 forms and 30 publications that can be downloaded to personal computers.

A survey on the web page indicates it is easy to navigate and a worthwhile use of taxpayer dollars.

The department's web page is at: <http://www.dor.state.wi.us>. For further information, contact the department's internet coordinator, Mary Lou Clayton, at (608) 261-2272. □

Wisconsin Tax Bulletin Annual Index Available



Once each year the *Wisconsin Tax Bulletin* includes an index of materials that have appeared in past Bulletins. The latest index available appears in *Wisconsin Tax Bulletin* 101 (April 1997), pages 39 to 66, and includes information for issues 1 (October 1976) to 99 (October 1996). □

Racine Taxpayer Assistance Hours Revised

The department's office at 616 Lake Ave., Racine, Wisconsin, has changed its hours for taxpayer assistance. From April 16 through December, taxpayer assistance will be offered on Monday, Wednesday, and Thursday mornings from 7:45 a.m. to 11:45 a.m. The office was formerly open Monday through Friday during the above hours.

No changes are planned for taxpayer assistance hours at the Racine office during the tax filing season, January through April 15. Taxpayer assistance will be available during the filing season from 7:45 a.m. to 4:30 p.m., Monday through Friday. □

Department's Internet Site is Popular

More than 26,000 visitors toured the Department of Revenue's web page in the first eight months since its debut in October 1996. Visitors have

Tax Publications Available

Over 50 publications are available, free of charge. To receive any of the publications by mail, write, call, or fax a request to Wisconsin Department of Revenue, Forms Request Office, P.O. Box 8903, Madison, WI 53708-8903 (telephone (608) 266-1961, fax (608) 261-6239).

Publications can also be received via your fax machine; use the department's Fax-A-Form system by calling (608) 261-6229 from a fax telephone and entering the retrieval code "10" plus the publication number. Some publications are also available via the Internet, by accessing the department's World Wide Web site at

<http://www.dor.state.wi.us>

Income and Franchise Taxes

- 102 Wisconsin Tax Treatment of Tax-Option (S) Corporations and Their Shareholders (11/96)
- 103 Reporting Capital Gains and Losses for Wisconsin by Individuals, Estates, Trusts (10/96)
- 104 Wisconsin Taxation of Military Personnel (8/96)
- 106 Wisconsin Tax Information for Retirees (8/96)
- 109 Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 1996 (10/96)
- 112 Wisconsin Estimated Tax and Estimated Surcharge for Individual, Estates, Trusts, Corporations, Partnerships (11/96)
- 113 Federal and Wisconsin Income Tax Reporting Under the Marital Property Act (10/96)
- 115 Wisconsin Federal/State Electronic Filing Handbook (9/96)
- 116 Income Tax Payments Are Due Throughout the Year (12/95)

- 119 Limited Liability Companies (LLCs) (11/96)
- 120 Net Operating Losses for Individuals, Estates, and Trusts (11/96)
- 121 Reciprocity (10/95)
- 122 Tax Information for Part-Year Residents and Nonresidents of Wisconsin for 1996 (10/96)
- 123 Business Tax Credits for 1996 (11/96)
- 600 Wisconsin Taxation of Lottery Winnings (11/93)
- 601 Wisconsin Taxation of Pari-Mutuel Wager Winnings (3/94)

Sales and Use Taxes

- 200 Electrical Contractors — How Do Wisconsin Sales and Use Taxes Affect Your Business? (2/97)
- 201 Wisconsin Sales and Use Tax Information (1/97)
- 202 Sales and Use Tax Information for Motor Vehicle Sales, Leases, and Repairs (2/97)
- 203 Sales and Use Tax Information for Manufacturers (12/94)
- 205 Use Tax Information For Individuals (2/97)
- 206 Sales Tax Exemption for Non-profit Organizations (9/90)
- 207 Sales and Use Tax Information for Contractors (2/96)
- 210 Sales and Use Tax Treatment of Landscaping (5/94)
- 211 Cemetery Monument Dealers — How Do Wisconsin Sales and Use Taxes Affect You? (3/97)
- 212 Businesses: Do You Owe Use Tax on Imported Goods? (2/97)
- 213 Travelers: Don't Forget About Use Tax (2/97)
- 214 Businesses: Do You Owe Use Tax? (2/97)

- 216 Filing Claims for Refund of Sales or Use Tax (9/95)
- 217 Auctioneers — How Do Wisconsin Sales and Use Taxes Affect Your Operations? (3/96)
- 219 Hotels, Motels, and Other Lodging Providers — How Do Wisconsin Sales and Use Taxes Affect Your Operations? (6/96)
- 220 Grocers — How Do Wisconsin Sales and Use Taxes Affect Your Operations? (8/96)
- 221 Farm Suppliers and Farmers — How Do Wisconsin Sales and Use Taxes Affect Sales to Farmers? (4/97)

Audits and Appeals

- 501 Field Audit of Wisconsin Tax Returns (2/96)
- 505 Taxpayers' Appeal Rights of Office Audit Adjustments (6/96)
- 506 Taxpayers' Appeal Rights of Field Audit Adjustments (5/97)
- 507 How to Appeal to the Tax Appeals Commission (4/96)

Other Topics

- 111 How to Get a Private Letter Ruling From the Wisconsin Department of Revenue (3/96)
- 114 Wisconsin Taxpayer Bill of Rights (1/97)
- 117 Guide to Wisconsin Information Returns (10/96)
- 118 Electronic Funds Transfer Guide (4/96)
- 124 Petition For Compromise Of Delinquent Taxes (4/97)
- 130 Fax A Form (8/96)
- 400 Wisconsin's Temporary Recycling Surcharge (11/96)
- 410 Local Exposition Taxes (11/94)
- 500 Tax Guide for Wisconsin Political Organizations and Candidates (1/97)

502	Do You Have Wisconsin Tax Questions? (2/97)	11.002	Permits, application, department determination-A
503	Wisconsin Farmland Preservation Credit (12/96)	11.01	Sales and use tax return forms-A
504	Directory for Wisconsin Department of Revenue (10/96)	11.05	Governmental units-A
508	Wisconsin Tax Requirements Relating to Nonresident Entrepreneurs (8/94)	11.12	Farming, agriculture, horticulture and floriculture-A
509	Filing Wage Statements and Information Returns on Magnetic Media (3/94)	11.14	Exemption certificates, including resale certificates-A
700	Speakers Bureau presenting ... (2/93)		
W-166	Wisconsin Employer's Withholding Tax Guide (3/96) <input type="checkbox"/>	11.32	"Gross receipts" and "sales price"-A
		11.35	Occasional sales by non-profit organizations on or after January 1, 1989-A
		11.39	Manufacturing-A
		11.41	Exemption of property consumed or destroyed in manufacturing-A
		11.68	Construction contractors-A
		11.86	Utility transmission and distribution lines-A
		11.97	"Engaged in business" in Wisconsin-A

Recently Adopted Emergency Rule Summarized

Summarized below is information regarding secs. Tax 11.05 and 11.86, revised as an emergency rule effective May 18, 1997.

In addition to the summary of the changes, the text of the revised rules is reproduced. In the amendments, material lined through (~~lined through~~) represents deleted text, and underscored (underscored) material represents new text.

To order up-to-date administrative rules of the Department of Revenue, you can use the order blank on page 41 of this Bulletin to obtain the Tax section of the Wisconsin Administrative Code.

Tax 11.05(2)(s) is amended and **Tax 11.86(6)** is repealed and recreated, to reflect a Wisconsin Tax Appeals Commission decision (*Straight Arrow Construction Company, Inc. vs. Wisconsin Department of Revenue*, August 28, 1996 and April 4, 1997). The Commission held that there is no statutory basis for the department's distinction that certain services performed in developed areas were taxable landscaping services, while the same services performed in undeveloped areas were not landscaping and therefore not taxable.

The text of Tax 11.05(2)(s) and 11.86(6) is as follows:

11.05(2)(s) The gross receipts from landscaping and lawn maintenance services, including weed cutting in lawn, and garden ~~and other developed~~ areas and along highways, streets and walkways, but not charges for damages described in sub. (3)(c).

Administrative Rules in Process

Listed below are proposed new administrative rules and changes to existing rules that are currently in the rule adoption process. The rules are shown at their stage in the process as of July 1, 1997, or at the stage in which action occurred during the period from April 2, 1997 to July 1, 1997.

Each affected rule lists the rule number and name, and whether it is amended (A), repealed (R), repealed and recreated (R&R), or a new rule (NR).

Rules at or Reviewed by Legislative Council Rules Clearinghouse

11.05	Governmental units-A
11.86	Utility transmission and distribution lines-A

Rules Sent to Revisor for Publication of Notice

11.001	Forward and definitions-A
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Rules Sent for Legislative Committee Review

11.66	Telecommunications and CATV services-A
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Emergency Rules Adopted (effective May 18, 1997)

11.05	Governmental units-A
11.86	Utility transmission and distribution lines-A <input type="checkbox"/>

11.86(6) LANDSCAPING SERVICES. Gross receipts from landscaping and lawn maintenance services are taxable. Except as provided in sub. (5)(a), landscaping and lawn maintenance services include:

a. Landscape planning and counseling.

b. Lawn and garden services, such as planting, mowing, spraying and fertilizing.

c. Shrub and tree services.

d. Spreading topsoil and installing sod or planting seed where trenches have been dug or sump pump, transmission and distribution lines have

been buried in residential, business, commercial and industrial locations, cemeteries, golf courses, athletic fields, stadiums, parking lots and other areas and along highways, streets and walkways.

(Note: In addition, the example that followed sub. (6) is deleted.) ☐



Report on Litigation

Summarized below are recent significant Wisconsin Tax Appeals Commission (WTAC) and Wisconsin Court

decisions. The last paragraph of each decision indicates whether the case has been appealed to a higher Court.

The following decisions are included:

Individual Income Taxes

Bad debts — nonbusiness
Randy S. and Shirley S. Albee
(p. 9)

Refunds, claims for — statute of limitations
Kurt H. Van Engel (p. 9)

Corporation Franchise and Income Taxes

Apportionable income
Unitary business
Dividends — deductible dividends
Albany International Corp.
(p. 10)

Apportionment — apportionable income defined
Hercules Incorporated (p. 10)

Insurance companies — addback of exempt or excluded interest and dividends received deduction
Heritage Mutual Insurance Company (p. 13)

Insurance companies — addback of exempt or excluded interest and dividends received deduction

Insurance companies — interest from United States government obligations

Insurance companies — loss carryovers
American Standard Ins. Co. of Wisconsin
American Family Mutual Ins. Co. (p. 14)

Manufacturer's sales tax credit
Wausau Paper Mills Company
(p. 15)

Sales and Use Taxes

Estoppel
Spickler Enterprises, Ltd.
(p. 16)

Landscaping
Straight Arrow Construction Co., Inc. (p. 16)

Transportation charges
Rhineland Paper Company, Inc. (p. 17)

Transportation charges
Trierweiler Construction and Supply Co. Inc. (p. 18)

Drug Taxes

Drug tax — constitutionality
Darryl J. Hall (p. 19)