

Tax Publications Available

Over 50 publications are available, free of charge. To receive any of the publications by mail: write to Wisconsin Department of Revenue, Forms Request Office, P.O. Box 8903, Madison, WI 53708-8903; call (608) 266-1961; or fax a request to (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 (12/97)
- 103 Reporting Capital Gains and Losses for Wisconsin by Individuals, Estates, Trusts (10/97)
- 104 Wisconsin Taxation of Military Personnel (10/97)
- 106 Wisconsin Tax Information for Retirees (10/97)
- 109 Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 1997 (10/97)
- 112 Wisconsin Estimated Tax and Estimated Surcharge for Individual, Estates, Trusts, Corporations, Partnerships (11/97)
- 113 Federal and Wisconsin Income Tax Reporting Under the Marital Property Act (10/97)

- 115 Wisconsin Federal/State Electronic Filing Handbook (12/97)
- 116 Income Tax Payments Are Due Throughout the Year (12/95)
- 119 Limited Liability Companies (LLCs) (12/97)
- 120 Net Operating Losses for Individuals, Estates, and Trusts (11/97)
- 121 Reciprocity (12/97)
- 122 Tax Information for Part-Year Residents and Nonresidents of Wisconsin for 1997 (11/97)
- 123 Business Tax Credits for 1997 (12/97)
- 125 Credit for Tax Paid to Another State (11/97)
- 600 Wisconsin Taxation of Lottery Winnings (10/97)
- 601 Wisconsin Taxation of Pari-Mutuel Wager Winnings (10/97)

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 (12/97)
- 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 Nonprofit 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 (10/97)

Other Topics

- 111 How to Get a Private Letter Ruling From the Wisconsin Department of Revenue (10/97)
- 114 Wisconsin Taxpayer Bill of Rights (11/97)
- 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 (9/97)
- 400 Wisconsin's Temporary Recycling Surcharge (12/97)
- 401 Extensions of Time to File (11/97)
- 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)
- 503 Wisconsin Farmland Preservation Credit (12/97)
- 504 Directory for Wisconsin Department of Revenue (10/97)
- 508 Wisconsin Tax Requirements Relating to Nonresident Entrepreneurs (8/94)
- 509 Filing Wage Statements and Information Returns on Magnetic Media (3/94)
- 700 Speakers Bureau presenting ... (2/93)
- W-166 Wisconsin Employer's Withholding Tax Guide (3/96) ☐

How to Obtain Copies of Your Tax Returns

What Is Available

Upon request, the Department of Revenue will provide taxpayers with copies of their previously filed tax returns (or information regarding them). Copies of returns or information are generally mailed within 10 days after a request is received.

The chart at the end of this article lists returns and information that are available, and the number of prior years for which they are available.

When a copy is requested, a copy of the federal return will also be provided if it is a part of the Wisconsin return. Wage statement copies are not always available with Forms 1A and WI-Z.

Copies of tax returns are generally available within four months after the returns are filed.

Who May Request Copies

Taxpayers, partners in a partnership, or corporation officers may request copies of their own tax returns. Other persons may also request copies, if they provide a power of attorney form or other written authorization, signed by the taxpayer, partner, or corporation officer, and specifying the type of tax return and periods requested. A photocopy or fax copy of an authorization is not acceptable unless the authorization specifically states that copies have the same force as the original.

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 are required.

Fees

The fee is \$5.00 for each return or information request. There is an additional fee of \$1.00 per return for a certified copy. **Payment must be sent with the request.**

How to Request

All requests for copies of returns or information must be made in writing or in person. Requests by telephone or fax machine will not be accepted.

Requests must include the following:

1. Name on the requested tax return.
2. Social security number (including spouse's social security number, if applicable), or other identification number of the taxpayer.
3. Type of return and year(s) or period(s) of the tax return being requested.
4. Name and address to which the copies are to be mailed.
5. Signature of the taxpayer, partner, corporation officer, or authorized representative.
6. Payment of appropriate fees for requested information.

Where to Direct Requests

Written Requests: Mail your request to Wisconsin Department of Revenue, Central Files Section, P.O. Box 8903, Madison, WI 53708-8903.

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, you may call the Department of Revenue in Madison, at (608) 267-1266.

| Returns/Information Available | # of Years |
|---|------------|
| corporation or insurance tax returns | 6 |
| gift tax reports | 5 |
| homestead credit claims | 10 |
| individual income tax returns | 4 |
| (electronically filed individual returns) | 10 |
| (microfilmed individual returns) | 10 |
| microfiche tax roll worksheets | 26 |
| partnership tax returns | 4 |
| sales/use tax returns | 10 |
| trust fiduciary returns | 4 |
| withholding statements | 5 |
| (microfilmed withholding tax returns) | 10 |

How to Obtain Wisconsin Tax Forms

Tax preparers and others requiring more than 6 of any one Wisconsin tax form or more than 29 total Wisconsin forms must use a forms order blank, Form P-744. The original of the completed order blank must be sent to the department. You can obtain a Form P-744 by writing, calling, or faxing your request to the department at the address or phone number listed below under "To Receive Forms in the Mail."

You can obtain up to 6 of any one Wisconsin tax form or a total of 29 Wisconsin forms by visiting any Department of Revenue office or by contacting the department by mail, by phone, by fax (either faxing a request for forms to be mailed or receiving forms via your fax machine), or via the internet. These limits are imposed in order to maintain a supply of forms for others.

Some libraries, banks, and post offices have forms during the filing season. Most libraries have a copy of Wisconsin Package WI-X, from which most Wisconsin tax forms can be photocopied.

To Pick Up Forms at a Department of Revenue Office

If you want to pick up forms at a department office, you may visit any of the department's 35 offices (including two locations in Madison). The office locations and hours of service are listed in the article titled "Department Offers Taxpayer Assistance" on page 12 of this Bulletin (assistance is also available at these offices).

To Receive Forms in the Mail

You can request that forms be mailed to you (indicate which forms you want, the year, and how many) by:

- Writing to Wisconsin Department of Revenue, Forms Request Office, P.O. Box 8903, Madison, WI 53708-8903;
- Calling the department in Madison at (608) 266-1961; or
- Faxing your request to the department at (608) 261-6239.

To Receive Forms Via Your Fax Machine

You can receive forms via your fax machine by using the department's Fax-A-Form system. Individual income tax, homestead credit, farmland preservation credit, corporation franchise and income tax, estate tax, fiduciary income tax, and partnership forms and instructions for 1995 through 1997 are available via Fax-A-Form. For sales/use, withholding, and alcohol beverage taxes, only 1997 forms and instructions are available. In addition, 1994, 1995,

and 1996 amended individual income tax forms and instructions are available, as well as publications published by the department (see the article titled "Tax Publications Available" on page 13 of this Bulletin).

To use Fax-A-Form, call (608) 261-6229 from the handset of your fax machine or the touch-tone telephone of your fax modem (don't press "start" yet). If your fax machine does not have a handset, use the keypad if tones are transmitted, or connect a touch-tone telephone if tones aren't transmitted. Follow the voice prompts and enter the retrieval codes for the items you want, using the keypad. Press "start," "send," or "copy" (fax modem users click on "manual receive").

Fax-A-Form is available 24 hours a day, 7 days a week. The department does not charge a fee for this service (though you will have to pay your normal telephone charges and fax machine operating costs). If you have questions, you may write to Mary Diaz, Fax-A-Form Coordinator, Wisconsin Department of Revenue, P.O. Box 8903, Madison, WI 53708-8933, or call (608) 267-2025.

To Receive Forms Via the Internet

Most forms and instructions are available on the internet. If you have internet access you can download and print the forms 24 hours a day, throughout the year.

The address to access the department's World Wide Web site to receive forms is

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

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 January 1, 1998, or at the stage in which action occurred during the period from October 2, 1997 to January 1, 1998.

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).

Scope Statement Published

- 11.33 Occasional sales - A

Rules Reviewed by Legislative Council Rules Clearinghouse

- 11.03 Elementary and secondary schools and related organizations-A
11.11 Industrial or governmental waste treatment facilities-A

Rules Being Reviewed Following Publication of Notice

- 11.12 Farming, agriculture, horticulture and floriculture-A

Rules Adopted and in Effect (including effective date)

- 11.001 Forward and definitions-A (11-1-97)
11.002 Registration-A (11-1-97)
11.01 Sales and use tax return forms-A (11-1-97)
11.05 Governmental units-A (11-1-97)

- 11.14 Exemption certificates, including resale certificates-A (11-1-97)
11.15 Containers and other packaging and shipping materials-A (1-1-98)
11.32 "Gross receipts" and "sales price"-A (11-1-97)
11.35 Occasional sales by non-profit organizations-A (11-1-97)
11.39 Manufacturing-A (11-1-97)
11.41 Exemption of property consumed or destroyed in manufacturing-A (11-1-97)
11.68 Construction contractors-A (11-1-97)
11.86 Utility transmission and distribution lines-A (11-1-97)
11.97 "Engaged in business" in Wisconsin-A (11-1-97) □

Recently Adopted Rules Summarized

Summarized below is information regarding 13 sales and use tax rules which have been revised, effective November 1, 1997 or January 1, 1998. In addition to these rules, seven other sales and use tax rules were revised in 1997 and were summarized in earlier issues of the *Wisconsin Tax Bulletin*.

The 13 rules summarized below are listed under "Rules Adopted and in Effect" in the previous article (titled "Administrative Rules in Process"). 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 11.001. Section Tax 11.001 (intro.) is amended, to add a reference to stadium tax. Subsection (4) is renumbered (5) and new sub. (4) is created, to define "stadium tax." Old sub. (5) is repealed and set forth in newly created sub. (6), to improve style and format.

Tax 11.002. Section Tax 11.002(title) is amended (the title is changed to "Registration"), to more clearly reflect the subject of the section. Subsections (1), (2)(c), (4)(a), and (4)(b) are amended, to reflect proper style. Subsection (2)(d) is created, to add provisions for registering for collection of local exposition district taxes. Subsection (3) is amended, to reflect the expanded use of the permit application, Form A-101.

Tax 11.01. Subsection (1)(b) is amended, to add a reference to stadium tax. Subsections (1)(i), (1)(j), and (1)(k) are created, to describe Department of Natural Resources forms used for reporting sales or use tax on purchases of boats, snowmobiles, and all-terrain vehicles.

Tax 11.05. Subsections (2)(h) and (2)(m) are amended, to reflect correct language, style, and terminology. Subsections (2)(k) and (3)(L) are amended, to more clearly reflect current statutory provisions.

Subsection (2)(s) is amended, to reflect the correct treatment of landscaping services in accordance with August 28, 1996 and April 4, 1997 decisions of the Wisconsin Tax Appeals Commission (WTAC), *Straight Arrow Construction Company, Inc.*, Docket 93-S-569.

Subsection (3)(b) is amended, to reflect the exemption for fuel sold for use in farming. Subsection (4)(a) is amended, to list additional exempt governmental units as provided by law changes. Subsection (4)(b) is repealed and recreated and sub. (4)(e) is amended, to reflect the creation of a

new exemption certificate for governmental units.

Tax 11.14. Subsection (2)(a)(intro.) is amended and sub. (2)(a)7 is created, subs. (12) to (14) are renumbered (13) to (15), and new sub. (12) is created, to reflect the creation of a new exemption certificate for governmental units.

Tax 11.15. Subsections (1)(a) and (1)(c)5 are amended, to reflect proper language, punctuation, and style. Subsection (3) is repealed, because it duplicates information contained in Tax 11.12, relating to the exemption for containers used in farming; Tax 11.12 is referenced in a note. Accordingly, subs. (4) to (8) are renumbered (3) to (7) and sub. (5) as renumbered is amended, to reflect that there is no statutory provision which permits items sold below cost to be purchased without tax for resale.

Tax 11.32. Subsection (4)(a) is renumbered (4)(a)(intro.) and amended, and subs. (4)(a)1, (4)(a)2, and (4)(a)3 are created, to clarify methods a retailer may use to notify customers of sales tax amounts. Subsections (4)(b) and (4)(c) are amended, to replace the term "vending machine operator" with "vending machine retailer" for consistency with other rules, and to reflect proper language and style. Subsection (5) is repealed and recreated, to reflect proper style, to create a 5.1% bracket chart for state and stadium taxes and a 5.6% bracket chart for state, county, and stadium taxes, to reference all applicable statutes, and to remove the reference to posting bracket system cards, now a part of sub. (4)(a). Subsections (6) and (7) are renumbered (7) and (8) and new sub. (6) is created, to provide an alternative bracket system (a mathematical computation).

Tax 11.35. Section Tax 11.35 (title) is amended, to remove the reference to the 1989 effective date. Subsections (1) and (2) are renumbered (2) and (1), to reflect proper alphabetical

format, and sub. (2)(b) as renumbered is amended, to correctly state the \$300 limit for entertainment. Subsections (3) and (5)(b) are amended, to reflect proper style. Subsection (6)(a) is amended, to clarify that it may apply to nonprofit organizations.

Tax 11.39. Subsections (2)(a), (3)(m), (3)(ze), (3)(zf), and (4)(intro.) are amended, to reflect proper style.

Subsection (3)(fr) is created to add cheese cutting and repackaging plants as a manufacturer, to reflect a Wisconsin Supreme Court decision. Subsections (3)(jd) and (3)(jr) are created, to reflect the department's position that dental labs are manufacturers, and that ductwork fabrication by contractors is considered manufacturing even if the contractor engages in real property construction when it installs the ductwork. Subsections (3)(oc) and (3)(os) are created, to reflect Court of Appeals and Circuit Court decisions. Subsections (3)(wd) and (3)(wr) are created, to reflect the department's position that snowmaking for a ski hill is manufacturing, and that photofinishing is manufacturing.

Subsections (4)(a), (4)(d), (4)(r)2, and (4)(r)4 are repealed, to reflect various WTAC and court decisions, and to reflect the department's position that dental labs are manufacturers. Accordingly, subs. (4)(b) and (4)(c) are renumbered (4)(a) and (4)(b), subs. (4)(e) to (4)(o) are renumbered (4)(c) to (4)(m), sub. (4)(r)(intro.) and 1 is renumbered (4)(n)(intro.) and 1, sub. (4)(r)3 is renumbered (4)(n)2, and subs. (4)(r)5 to 9 and (4)(r)11 to 14 are renumbered (4)(n)3 to 11. As renumbered, sub. (4)(a) is amended, to clarify that certain activities when performed by contractors are not manufacturing, and sub. (4)(k) is amended, to provide consistent use of language.

Tax 11.41. Subsection (1) is repealed and recreated and subs. (2) and (3)(b) are repealed, to reflect April 23 and

July 15, 1996 WTAC decisions, *Cherney Microbiological Services, Inc.*, Docket 94-S-209, that a testing laboratory was entitled to claim a sales or use tax manufacturing exemption on certain purchases. Accordingly, subs. (3)(title), (3)(a)(intro.), and (3)(a)1 to 15 are renumbered (2)(title), (2)(a)(intro.), and (2)(a)1 to 3, 4.a., and 5 to 15; sub. (4) is renumbered (3); and subs. (5)(title), (5)(intro.), and (5)(a) to (c) are renumbered (4)(title), (4)(a), and (4)(b)1 to 3. As renumbered, subs. (2)(title), (2)(a)4.a., (3)(title), (3)(intro.), and (4)(a) are amended, to reflect proper language and style. Subsections (2)(a)4.b., (2)(b), and (4)(b)(intro.) are created, to reflect proper style and to address the sales or use tax manufacturing exemption.

Tax 11.68. Subsection (4)(a)2 is amended, to reflect proper style. Subsection (5)(L) is amended, to remove "traffic signals," to conform to a court decision. Subsection (6)(a)15 is created, to list additional items which remain personal property when provided under a construction contract. Subsection (10)(c) is amended, to reflect correct punctuation in quoted statutory language.

Tax 11.86. Subsection (6) is repealed and recreated, to reflect the correct treatment of landscaping services in accordance with August 28, 1996 and April 4, 1997 WTAC decisions, *Straight Arrow Construction Company, Inc.*, Docket 93-S-569.

Tax 11.97. Subsection (1) is amended, to reflect proper punctuation and style. Subsection (6)(b) is repealed and the material is set forth in a note, because it is informational rather than substantive. Accordingly, sub. (6)(a) is renumbered (6) and amended, to reflect the revised title of the permit application, Form A-101, and to provide for the possibility of a business tax registration fee. □