

Letter to Nonresidents Who Transferred Wisconsin Real Estate

During January and February 1995, letters are being mailed to approximately 7,000 nonresident individuals who transferred Wisconsin real estate during 1994. The letter notifies sellers that that they may have an income tax filing requirement with Wisconsin, due to the transfer of the Wisconsin property.

The letter explains that individuals who sell or transfer Wisconsin real estate need to report that transaction to the Department of Revenue, whether they were full-year residents, part-year residents, or nonresidents of Wisconsin. The letter also explains what forms and documentation the department needs so the individuals may avoid future requests for information.

See page 38 of this Bulletin for a copy of the letter being mailed by the Department of Revenue.

Filing Refund Claims for Income or Franchise Taxes

A new law, 1993 Wisconsin Act 205, provides that a claim for refund or credit of income or franchise taxes or homestead credit must be filed with the Department of Revenue in the manner, and on a form, prescribed by the department. This provision became effective November 1, 1994. (Note: This new law does not apply to sales and use tax claims for refund.)

The department is in the process of revising various administrative rules to implement the new law. Until the administrative rule revisions become effective (which is expected in 6 to 8 months), the guidelines shown below

should be followed when filing a claim for refund.

If the original form filed with the department consisted of the form listed in the first column, a claim for refund or credit should be filed on the form listed in the second column.

Original Form	Claim For Refund/Credit
Form 1, 1A, or WI-Z	Form 1X
Form 1NPR	Form 1NPR marked "AMENDED RETURN"
Form 1 or 1A with Schedule H (homestead)	Form 1X, plus corrected Schedule H if appropriate
Form 1 with Schedule FC (farmland preservation)	Form 1X, plus corrected Schedule FC if appropriate
Form 1NPR with Schedule H or FC	Form 1NPR marked "AMENDED RETURN," plus corrected Schedule H or FC if appropriate
Schedule H without a tax return	Schedule H marked "AMENDED"
Form 2	Form 2 marked "AMENDED RETURN"
Form 3	Form 3 marked "AMENDED RETURN"
Form 3S	Form 3S with "AMENDED RETURN" box checked
Form 4	Form 4X
Form 4I	Form 4I marked "AMENDED RETURN"
Form 4T	Form 4T marked "AMENDED RETURN"
Form 5	Form 4X
Form 5S	Form 5S marked "AMENDED RETURN"
Form 6	Form 6 marked "AMENDED RETURN"
Form 7	Form 7 marked "AMENDED RETURN"
Form W706	Form W706 marked "AMENDED RETURN"
Form 1CNP	Form 1CNP marked "AMENDED RETURN"
Form 1CNS	Form 1CNS marked "AMENDED RETURN"

Until the administrative rule revisions become effective, the department will also accept a claim for refund or credit filed in the form of a letter. The letter should include the taxpayer's name, mailing address, and identifying number, the period to which the claim relates, and a statement of the specific grounds upon which the claim is based. (Note: Claims filed by letter will result in delays in issuing the refund.)

Regardless of whether a claim is submitted on an amended form or by letter, the claim should **not** be attached to or filed with an original Wisconsin tax return (for example, a taxpayer's amended 1993 Wisconsin income tax return should not be filed with the taxpayer's original 1994 income tax return). The claim for refund or credit should be mailed to Wisconsin Department of Revenue, P.O. Box 8991, Madison, WI 53785. (Exception: If the claim is based on an IRS adjustment of a federal return, it should be mailed to Wisconsin Department of Revenue, P.O. Box 8906, Madison, WI 53708-8906.)

Tips to Speed Refund Processing

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

1. Use the department-printed name and address label. If the information on the label is wrong, correct the label by drawing a line through the incorrect information and printing the correct information clearly on the label.
2. Make sure entries are made on the correct lines.
3. Print words and numbers legibly.

4. Attach the correct withholding statement(s) to the return.
5. Claim only Wisconsin taxes withheld from the withholding statement(s). Many taxpayers mistakenly use the federal tax or social security tax withheld, or state tax withheld for another state.
6. Attach the necessary supporting schedules.
7. Fill in all requested information when claiming the school property tax credit. Many taxpayers claim a credit but don't fill in the rent or property taxes paid.
8. Attach a complete copy of the federal income tax return and schedules to the Wisconsin Forms 1 and 1NPR.
9. Complete the married couple credit schedule when claiming this credit. Many taxpayers claim the credit but don't complete the schedule showing their computation.
10. Complete the Schedule EICW when claiming the earned income credit. This schedule is new for 1994 returns.
11. Attach a completed rent certificate if you are a renter claiming homestead credit (a rent certificate is not necessary if you are claiming only the renter's school property tax credit).

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* 88 (July 1994), pages 37 to 61, and includes information for issues 1 (October 1976) to 85 (January 1994).



Need a Speaker?

Are you planning a meeting or training program? The Wisconsin Department of Revenue 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, landscapers, manufacturers, non-profit organizations, or businesses in general.
- What to expect in an audit.
- Common errors discovered in audits.
- Homestead credit.
- Farmland preservation credit.

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.

Form 1099-Gs and 1099-INTs Mailed to Taxpayers

Federal law requires that the Department of Revenue provide 1994 information returns (Form 1099-Gs) to persons who received a Wisconsin income tax refund in 1994 and claimed state income tax payments as an itemized deduction on the federal tax return for the year to which the refund applies. Federal law also requires that information returns (Form 1099-INTs) be provided to persons who received \$600 or more of interest on refunds issued by the Department of Revenue.

The department is mailing approximately 11,000 Form 1099-INTs and 580,000 Form 1099-Gs during December of 1994 and January of 1995. (See a related article titled "Information Returns to Be Sent to Federal Retirees" on page 3 of this Bulletin.)

Regardless of whether a taxpayer is sent a Form 1099-INT, the taxpayer must report all interest received in 1994 as income on his or her 1994 federal and Wisconsin tax returns.

All or a portion of a state income tax refund from Form 1099-G may also be includable in federal taxable income. However, **the state income tax refund should not be included** in Wisconsin taxable income.

The Form 1099-G has an explanation area on the right side showing how the refund reported to the IRS was determined. The first line shows the amount of the refund, and subsequent lines show plus or minus adjustments for: amounts applied to next year's estimated taxes; endangered resources donations; late filing penalties and interest; homestead, farmland preservation, farmland tax relief, and earned income credits; retirement plan penalties; and any other adjustments. The last line shows the refund amount reported to the IRS.

Withholding Tax Update Sent to Businesses

The annual Withholding Tax Update was sent in December, along with Forms WT-7, (Employer's Annual Reconciliation of Wisconsin Income Tax Withheld from Wages), to employers registered to withhold Wisconsin taxes.

A copy of the Withholding Tax Update can be found on pages 61 and 62 of this Bulletin.

Question and Answer

Q I am single and my earned income is under \$9,000. I qualify to claim the federal earned income credit even though I do not have a qualifying child. Do I also qualify for the Wisconsin earned income credit?

A No, you do not qualify for the Wisconsin earned income credit. You must have at least one qualifying child to claim the Wisconsin credit.

Q I reported a loss from farming on my 1994 tax return. Neither my spouse nor I have any other earned income. We do have a qualifying child. May we claim the Wisconsin earned income credit even though we do not have taxable earned income?

A You may claim the Wisconsin earned income credit only if you elected to compute your federal self-employment tax (federal Schedule SE) under the farm optional method. The amount of income subject to the federal self-employment tax under the farm optional method is considered earned income when computing the Wisconsin earned income credit.

Q I won \$250 from the Wisconsin lottery. However, during the year I also spent \$300 on losing lottery tickets. Do I have to report the \$250 on my income tax return?

A Yes. All lottery winnings (and any other gambling winnings) must be reported as income. Gambling losses that do not exceed your gambling winnings (i.e., those allowable as an itemized deduction under federal law) may be used in computing the Wisconsin itemized deduction credit.

Q I am a partner in a partnership which operates in Wisconsin and another state. Since I am a full-year Wisconsin resident, I have to pay Wisconsin income tax on my entire

share of the partnership's income, regardless of where it is earned. The other state in which the partnership operates requires the partnership to pay an income tax at the entity level.

May I claim a tax credit on my Wisconsin individual income tax return for my share of the income tax that the partnership paid to the other state?

A No. Partners may not claim a credit for income taxes that the partnership paid to another state. Wisconsin resident partners may claim a credit only for net income taxes that they pay to another state on their share of partnership income which is also considered taxable income for Wisconsin purposes. Credit is allowed for net income taxes paid by the partners either on their individual income tax returns or on a combined or composite individual income tax return filed by the partnership on their behalf.

Note: If the partnership is subject to an entity-level income tax and that tax is deductible in computing the partnership's federal ordinary income or loss, the tax is also deductible in computing the partner's Wisconsin ordinary income or loss.

Q I am a nonresident of Wisconsin. During 1994 I sold a vacant lot located in Wisconsin for \$6,000. The gain on the sale of the lot is \$900. Am I required to file a 1994 Wisconsin income tax return?

A Yes. A nonresident or part-year resident of Wisconsin is required to file a Wisconsin income tax return if his or her gross income from Wisconsin sources is \$2,000 or more during the taxable year. In this case, gross income from Wisconsin sources is \$6,000 (the selling price of the lot).

Q How long will it take to get my individual income tax refund?

A The answer depends on how you filed your return. If you filed your return electronically, you should receive your refund in about one week. If you qualified and requested a Quick Refund, you should receive your refund within two weeks. All other refunds should be received within six to eight weeks.

Q What are some reasons why a refund may be delayed?

A Delays in issuing refunds are generally due to:

- errors made in filling out the tax return
- the refund is required to be offset against debts owed the department or other state agencies
- the taxpayer claimed a Quick Refund but did not qualify
- the return was filed after April 3 (the large volume of returns received by the department during April delays processing of returns).

Q How do I contact the department about my refund?

A If you must contact the Department of Revenue about your refund, please wait at least 10 weeks after filing your return. You may direct questions about refunds to Wisconsin Department of Revenue, P.O. Box 8903, Madison, WI 53708-8903, or you may call the automated refund research system at (608) 266-8100. When calling, be sure to have your social security number and the dollar amount of your refund available.

- Touch-tone service is available 24 hours a day, 7 days a week.
- Rotary or pulse dial service is available Monday through Friday during regular office hours (7:45 a.m. to 4:15 p.m.).

Topical and Court Case Index Available

Are you looking for an easy way to locate reference material to research a Wisconsin tax question? The *Wisconsin Topical and Court Case Index* will help you find reference material to research your Wisconsin tax questions. This index references Wisconsin statutes, administrative rules, *Wisconsin Tax Bulletin* articles, tax releases, publications, Attorney General opinions, and court decisions.

The first part of the index, the "Topical Index," gives references to alphabetized subjects for the various taxes, including individual income, corporation franchise and income, withholding, sales and use, gift, inheritance and estate, cigarette, tobacco products, beer, intoxicating liquor and wine, and motor vehicle fuel, alternate fuel, and general aviation fuel.

The second part, 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.

If you need an easy way to research Wisconsin tax questions, subscribe to the *Wisconsin Topical and Court Case Index*. The annual cost is \$18, plus sales tax. The \$18 fee includes a volume published in December, and an addendum published in May.

To order your copy, complete the order blank on page 63 of this Bulletin. The order blank may also be used for subscribing to the *Wisconsin Tax Bulletin* and for ordering the Wisconsin Administrative Code.

Department Offers Taxpayer Assistance

During the filing season of January through April 17, 1995, department personnel will be available to answer questions.

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

Offices Providing Daily Assistance

Location	Address	Telephone No.	Hours
* Appleton	265 W. Northland Ave.	(414) 832-2727	7:45-4:30
* Eau Claire	718 W. Clairemont Ave.	(715) 836-2811	7:45-4:30
* Green Bay	200 N. Jefferson St., Rm. 526	(414) 448-5179	7:45-4:30
* Kenosha	5906 10th Ave., Rm. 106	(414) 653-7100	7:45-4:30
Madison	125 S. Webster St.	NONE	8:00-4:30
* Madison	4638 University Ave.	(608) 266-2772	7:45-4:30
* Milwaukee	819 N. Sixth St., Rm. 408	(414) 227-3883	7:45-4:30
* Racine	616 Lake Ave.	(414) 638-7500	7:45-4:30
* Waukesha	141 N.W. Barstow St.	(414) 521-5310	7:45-4:30

Offices Providing Assistance on Mondays Only (unless otherwise noted)

Baraboo	1007 Washington	(608) 356-8973	7:45-4:30
Beaver Dam	211 S. Spring St.	(414) 887-8108	7:45-4:30
Elkhorn	300 S. Lincoln St.	(414) 723-4098	7:45-4:30
Fond du Lac	845 S. Main, Ste. 150	(414) 929-3985	7:45-4:30
Grafton	1930 Wisconsin Ave.	(414) 377-6700	7:45-4:30
Hayward	221 Kansas Ave.	(715) 634-8478	7:45-11:45
Hudson	1810 Crestview Dr., Ste. 1B	(715) 386-8224	7:45-4:30
Janesville	101 E. Milwaukee	(608) 758-6190	7:45-4:30(a)
* La Crosse	620 Main St.	(608) 785-9720	7:45-4:30(a)
Lancaster	130 W. Elm St.	(608) 723-2641	7:45-4:30
Manitowoc	914 Quay St.	(414) 683-4152	7:45-4:30
Marinette	Courthouse, 1926 Hall Ave.	(715) 732-7565	9:00-12:00
Marshfield	300 S. Peach Ave., Ste. 4	(715) 387-6346	7:45-4:30
Monroe	1518 11th St.	(608) 325-3013	7:45-4:30
Oshkosh	300D S. Koeller	(414) 424-2100	7:45-4:30
Rhineland	203 Schiek Plaza	(715) 365-2666	7:45-4:30
Rice Lake	101 N. Wilson Ave.	(715) 234-7889	7:45-4:30
Shawano	1340 E. Green Bay St., Ste. 2	(715) 526-5647	7:45-4:30
Sheboygan	504 S. 14th St.	(414) 459-3101	7:45-4:30
Superior	1225 Tower Ave., Ste. 315	(715) 392-7985	7:45-4:30
Tomah	1200 McLean Ave.	(608) 372-3256	7:45-11:45
Watertown	600 E. Main St.	(414) 261-7700	7:45-4:30
Waupaca	201½ S. Main St.	(715) 258-9564	7:45-11:45
Wausau	710 Third St.	(715) 842-8665	7:45-4:30
West Bend	120 N. Main St.	(414) 335-5380	7:45-4:30
Wisconsin Rapids	830 Airport Ave.	(715) 421-0500	7:45-4:30

* Open During noon hour

(a) Open Monday, Tuesday, and Wednesday

Incomplete Returns Sent Back to Taxpayers

Many tax returns and credit claims are sent back to taxpayers each year because of missing schedules or information. In the 1994 processing season (1993 returns and claims) the department sent back 97,500 individual income tax returns, 4,000 corporation franchise and income tax returns, 400 partnership returns, 39,000 homestead credit claims, and 2,300 farmland preservation credit claims. Common reasons for sending back returns and claims are described below.

Individual Income (Forms WI-Z, 1A, 1, and 1NPR)

- Copies of federal tax return and schedules not attached to Form 1 or 1NPR.
- Withholding statements (Form W-2 and Form 1099-R) not attached.
- Married couple credit schedule not completed.
- Form 1NPR (for nonresidents and part-year residents) filed without completed residence questionnaire.
- Other state's tax return not attached when credit for tax paid to other states claimed.

Corporation Franchise and Income (Forms 4, 5, 5S, 4T, and 4I)

- Federal employer identification number not filled in.
- Federal form copy not attached.
- Schedules to support credits (such as manufacturer's sales tax, research, development zone, and farmland tax relief credits) not attached.
- Schedule S (temporary recycling surcharge) on Form 5S not completed.
- Signature(s) missing.

Homestead Credit (Schedule H)

- Rent certificate and/or tax bill not attached.
- Rent certificate altered or not filled in completely.
- Number of occupants not filled in on rent certificate.
- Rent certificate shows more than one occupant, but claimant claims all rent and does not explain why.
- More than 12 months rent/taxes claimed, with no explanation.
- Lottery credit claimed but not shown on property tax bill.
- Tax bill(s) shows owner(s) other than claimant, or different address.
- Wisconsin tax return, federal copy, schedules, wage statements, or signature missing.
- Special instructions for separated spouses not followed.

Farmland Preservation Credit (Schedule FC)

- Copies of all property tax bills or correct year's tax bills not attached.
- Ownership not verified, when other owners listed on tax bill.
- Zoning certificate missing land conservation committee signature.
- Copy of **executed** farmland preservation agreement not attached.
- Zoning certificate incorrect or incomplete.
- Closing agreement for sale or purchase of land not attached.
- Prior year's property tax payment not verified, when tax bill indicates delinquent taxes.
- Farmland preservation agreement expired, and extension agreement not attached.

- Calculation of farmland tax relief credit not explained.

Partnership (Form 3)

- Federal employer identification number not filled in.
- Copies of federal Form 1065 or Wisconsin Schedule 3K-1 not attached.
- Federal Form 1065 and Schedule K-1 filed without Wisconsin Form 3 and Schedule 3K-1.

Avoid Errors on Income or Franchise Tax Returns

Are your income and franchise tax returns and credit claims filed without any errors? Many errors on tax returns and claims are discovered each year, either in processing or in subsequent audits by the Department of Revenue. The information below may be helpful to you in preparing your or your clients' Wisconsin income or franchise tax returns or credit claims.

Errors Discovered in Processing Returns

Common errors discovered in processing 1993 individual income tax returns include the following:

- Math errors. Over 270,000 income tax returns (10% of the returns processed) were adjusted to correct math errors.
- School property tax credit. Over 37,000 returns were adjusted for errors in claiming this credit. Over 80% of the errors were in looking up the credit on the tables.
- Itemized deduction credit. This credit was adjusted on over 33,000 returns. About two-thirds of the adjustments were for errors in the standard deduction amount.

- Incomplete returns. In addition to the 97,500 returns sent back because they were incomplete (see the preceding related article), processing of thousands of other returns was delayed because of missing information regarding the school or tax district, school property tax credit, earned income credit, itemized deduction credit, or taxes paid to other states.
- Underpayment of estimated tax. Adjustments charging estimated tax underpayment interest were sent to over 37,000 taxpayers.
- Social security claimed as Wisconsin tax withheld.

Audit Adjustments

Errors discovered in auditing Wisconsin tax returns and credit claims by the department's auditors resulted in the collection of \$146.8 million in taxes, excess credits, penalties, and interest in the fiscal year ending June 30, 1994. This includes sales and use taxes of \$62.8 million, income taxes (including credits) of \$47.3 million, corporation taxes of \$28.7 million, and other taxes (inheritance, alcohol, tobacco, fuel, etc.) of \$8 million. The most common errors, by type of tax or credit, are described below.

Individual and Fiduciary Income Taxes

- Taxable unemployment compensation or social security computed incorrectly.
- IRA penalty, distribution, or deduction omitted or claimed incorrectly.
- Dependent credit claimed for taxpayer and/or spouse.
- Earned income credit claimed in error.
- Amended Wisconsin return not filed to report IRS adjustments.

- Interest, dividends not reported.
- Municipal interest not added to Wisconsin income.
- Capital gain or loss reported incorrectly (\$500 loss limitation, 60% exclusion, cost basis).
- Credit for tax paid to another state based on withholding rather than net tax actually paid.
- Incorrect filing status used.
- Incorrect farm loss limitation.
- Office-in-home deduction claimed incorrectly.
- Nonbusiness travel and entertainment expenses claimed.
- Gross receipts underreported.
- Incorrect tax-option (S) corporation income (return of capital, loss limitations, loans to corporation).

Corporation Franchise and Income Taxes

- Officers'/shareholders' personal expenses incorrectly deducted.
- State franchise or income taxes incorrectly deducted.
- Net operating loss carryover, depreciation, or transitional adjustments computed incorrectly.
- Income, deductions, credits, or allowances incorrectly distributed, apportioned, or allocated.
- Unitary income improperly excluded from apportionable income.
- Manufacturer's sales tax credit or research credits not properly computed.
- Throwback sales not included in computation of sales factor.
- Imputed interest on loans to shareholders not claimed.

- Travel/entertainment 20% reduction not added back.
- Gross receipts underreported.

Homestead Credit

- AFDC, IRA and deferred compensation deductions, depreciation, section 179 expense, and unemployment compensation not included in household income.
- Special assessments and charges incorrectly claimed as property taxes.
- Property taxes not properly prorated for homestead owned with others or occupied only part of year.
- Property taxes or rent not reduced for months AFDC received.
- Property taxes before lottery credit incorrectly claimed.
- Total rent incorrectly claimed for jointly occupied homestead.
- Percentage of rent constituting property taxes computed incorrectly.
- Credit looked up incorrectly on computation tables.

Farmland Preservation Credit

- Property taxes computed incorrectly.
- Gross pension, depreciation, deferred compensation, and capital gain exclusion not included in household income.
- Total household income computed incorrectly.
- Incorrect credit percentage claimed.
- Taxes claimed for land not covered by zoning certificate or agreement. □

Tax Publications Available

The Department of Revenue publishes over 35 publications that are available, free of charge, to taxpayers or practitioners. To order any of the publications, write or call Wisconsin Department of Revenue, Shipping and Mailing Section, P.O. Box 8903, Madison, WI 53708-8903 (telephone (608) 266-1961).

Number	Title of Publication (and last revision date)	201	202	203	205	206	207	210	211	212	213	214	216	400	405	410	500	501	502	503	504	505	506	507	508	509	600	601	700	W-166				
		Wisconsin State and County Sales and Use Tax Information (9/94)	Sales and Use Tax Information for Motor Vehicle Sales, Leases, and Repairs (7/94)	Sales and Use Tax Information for Manufacturers (12/94)	Do You Owe Wisconsin Use Tax? (Individuals) (5/94)	Sales Tax Exemption for Nonprofit Organizations (9/90)	Sales and Use Tax Information for Contractors (7/94)	Sales and Use Tax Treatment of Landscaping (5/94)	Sales and Use Tax Information for Cemetery Monument Dealers (10/91)	Businesses: Don't Forget About Use Tax (9/94)	Travelers: Don't Forget About Use Tax (3/94)	Do You Owe Wisconsin Use Tax? (Businesses) (9/93)	Filing Claims for Refund of Sales or Use Tax (12/94)	Wisconsin's Temporary Recycling Surcharge (12/94)	Wisconsin Taxation of Native Americans (10/94)	Local Exposition Taxes (11/94)	Tax Guide for Wisconsin Political Organizations and Candidates (12/94)	Field Audit of Wisconsin Tax Returns (12/92)	Directory of Free Publications (12/94)	Wisconsin Farmland Preservation Credit (12/94)	Directory for Wisconsin Department of Revenue (12/94)	Taxpayers' Appeal Rights of Office Audit Adjustments (6/92)	Taxpayers' Appeal Rights of Field Audit Adjustments (11/91)	How to Appeal to the Tax Appeals Commission (8/92)	Wisconsin Tax Requirements Relating to Nonresident Entertainers (8/94)	Filing Wage Statements and Information Returns on Magnetic Media (3/94)	Wisconsin Taxation of Lottery Winnings (11/93)	Wisconsin Taxation of Pari-Mutuel Wager Winnings (3/94)	Speakers Bureau presenting ... (2/93)	Wisconsin Employer's Withholding Tax Guide (9/90) □				
102	Wisconsin Tax Treatment of Tax-Option (S) Corporations and Their Shareholders (12/94)																																	
103	Reporting Capital Gains and Losses for Wisconsin by Individuals, Estates, Trusts (10/94)																																	
104	Wisconsin Taxation of Military Personnel (8/94)																																	
109	Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 1994 (10/94)																																	
111	How to Get a Private Letter Ruling From the Wisconsin Department of Revenue (3/94)																																	
112	Wisconsin Estimated Tax for Individual, Estates, Trusts, Corporations, Partnerships (12/92)																																	
113	Federal and Wisconsin Income Tax Reporting Under the Marital Property Act (11/94)																																	
114	Wisconsin Taxpayer Bill of Rights (11/94)																																	
117	Guide to Wisconsin Information Returns (9/94)																																	
120	Net Operating Losses for Individuals, Estates, and Trusts (11/94)																																	
200	Sales and Use Tax Information for Electrical Contractors (7/94)																																	

Tax-Cheating Charges Abound

A Racine man, John R. Balestrieri, was charged in September 1994, with three counts of felony theft of state sales taxes, by the Racine County District Attorney's office. Balestrieri, operator of the Flower Shop, allegedly collected but did not remit to the state, \$11,714 in sales taxes between January 1992 and March 1994. He also allegedly stopped filing sales tax returns after August 1993 and has not filed corporate tax returns. He was previously convicted in 1990 and 1993 for operating a business after revocation of his state sales tax permit.

If convicted on all counts, Balestrieri could face over 20 years in prison and up to \$30,000 in fines.