

**WICPA Wisconsin Taxation Committee
Meeting Minutes
May 12, 2011**

Attendees:

Tom Alberte
John Austin
Gregory Butler
Renise Cohen
Craig Cookle
Jack De Young
Barbara DeBaere-Poppy
Jerry Fine
Tanya French
Gary Gilbertson
Deanna Gregg
Laura James
Henry Jasper
Brian Kelley
Gerri Kroepfl
John Mitchell
Thomas Nichols
Daryl Ohland
Daniel Rectanus
James San Fillippo
Richard Scott
Paul Senger
Jon Skavlem
Jeannette Thorel
Dennis Tomorsky
Dale Van De Loo

Called to Order - 12:01 pm

Committee Business

1. Committee Minutes from January 14, 2011 meeting approved
2. Committee Responsibilities policy – Taxation Committee handout provided and to be discussed at next meeting
3. Dennis Tomorsky, CEO - WICPA Professional Update
 - a. Director of Education retired. Management team analyzed educational activities and will not hire a replacement at this time. Day-to-day tasks are covered by current employees
 - b. On-line training has increased and in-person training has declined. Reviewing alternatives to online education/training
 - c. 2nd Advocacy Day – 25 members met with 70 legislators. Issues discussed included:

- support for GAAP accounting for budget
 - any new sales tax on services would be bad
 - CPA unauthorized practice of law
 - d. Find-a-CPA feature 261 listings (6,000 hits/year)
 - e. Career Center – 6,000 hits
 - f. Website – 450,000 hits
 - g. Dues Collection – 5,000+ budget variance
4. Income/Franchise Tax Update (Jeanette Thorel): see handout
 - a. Electronic Filing Mandate letters
 - b. Job Creation Deduction
 - c. Relocated Business Credit or Deduction
 - d. Combined Reporting and Non-Stock Corporations – Guidance
 - e. Budget Bill Update
 5. Combined Reporting Update (Jon Skavlem/Jeanette Thorel)
 - a. Met with DOR and presented other states info - format forms similar to IL or MN
 - b. DORs had concern with scanning
 - c. WI based their forms off of MA and MN
 - d. Combined reporting applied to foreign companies
 - e. A lot of open questions - would have to go back to Wendy Miller as she crafted forms (Wendy no longer in role)
 - f. Potential follow-up meeting w/DOR
 6. Wisconsin Sales/Use Tax Update (Jon Skavlem): see handout
 - a. New SSTP exemption certificate guidelines
 - b. Propane - residential or farm use
 - c. On-line seminar fees/digital goods
 - d. Tax release on contractors – out-of-state jobs
 - e. Tax release on repair labor
 - f. Electronic filing of Refund Claims will be allowed; waiver of signed Schedule Ps
 - g. Disregarded entities where tax-exempt organization involved
 - h. Advertising Industry publication in progress
 7. Wisconsin Update (John Austin) – WTAC and Case Law: see handout
 - a. Case Law Update
 - i. Nestle - property tax
 - ii. Lentz – wages not taxable income
 - iii. Purdick – diesel fuel
 - iv. Procedural case update – many taxpayers rep themselves
 - v. W R Cold Storage – property tax
 8. Additional Business
 - a. Wisconsin Wish List (Henry Jasper) – see handout
 - i. Goal is to influence legislation; putting together white paper on changes that should be made
 - ii. Would like more specific examples and work with Public Policy Committee
 - iii. One page overview for public policy to give to legislators
 - iv. Needs help with specific provisions

- v. Identify committee of 3-4 people
 - Henry Jasper
 - Jeanette Thorel
 - Renise Cohen
 - Greg Butler
 - Barb DeBaere-Poppy
 - Jim San Fillippo
 - Dennis Tomorsky
- vi. Run past DOR
- vii. Timing 2-3 weeks to finalize
- b. Open Forum
 - i. Barb – client scenario - nexus
- c. Set next meeting date for September 12, 2011 at WIDOR offices in Madison

Adjourned – 1:45 p.m