

**WICPA Wisconsin Taxation Committee
Meeting Minutes
September 24, 2008**

Attendees:

John Austin	Richard Gerhard	William Meyer
Nick Boegel	Gary Gilbertson	John Mitchell
Craig Cookle	Deanna Gregg	Daniel Rectanus
Barbara DeBaere-Poppy	Ruth Kallio-Meilke	Jim San Fillippo (phone)
Jack De Young	Brian Kelly	Richard Scott (phone)
William Evenson	Gerri Koepel	Paul Senger
Steve Feurer	Steven Koritzinsky	Allan Young
Jerry Fine	Nicholas Lascari	Margaret Derus (Reinhart)

Called to Order - 12:15 pm

Committee Business

Committee Minutes from January 30, 2008 Meeting Approved

Committee Minutes from July 8, 2008 Meeting Approved

Technical Updates

1. Technical Updates Provided on Following Sales/Use, Income/Franchise and Property Tax Controversies (John Austin):
 - a. Menasha
 - i. WI Supreme Court Decision is Final
 - ii. Procedures for Submitting Refund Claims
 - iii. DOR Committee Established to Handle Menasha Claims
 - iv. WICPA Committee to Request Status Report as Cases are Resolved – Ruth Kallio-Mielke to Submit this Request
 - b. Summit Ski Corp
 - c. S&D Development & Prototype, Inc.
 - d. Walgreens
 - e. Gunderson Clinics
 - f. Fox River Fiber
2. Technical Updates Provided on Following Legislative Developments (Ruth Kallio-Mielke):
 - a. Uniform Sales Tax Rules in WI
 - b. Potential Maryland Disclosure Requirements in WI?
 - c. Correction of Manufacturers' Sales Tax Credit Calculations and Qualification Procedures for Manufacturers' Investment Credit
 - d. Deadline Date Change for 3rd Quarter WI Nonresident Withholding

3. WDOR Subcommittee Update (Group Discussion)
 - a. New Tax Appeals Commissioner Effective 9/3/2008
 - i. Tom McAdams
 - b. Potential Page Limits on Briefs Submitted to WTAC
 - i. Postponed for Public Comment
 - c. Request for Insight on WDOR Imposing SUT on Rental Income
 - d. Request for Insight on Contingency Tax Reporting for SUT

Guest Speakers – Ameritech Case (Margaret Derus – Reinhart Boerner Van Deuren)

1. Introduction to the Case
 - a. Proper Sourcing Rules for Revenue Received for Yellow Pages Distributed Within and Without WI
 - b. Three Distinct Issues Addressed
 - i. Is Publishing/Distributing Yellow Pages the Sale of TPP or a Service?
 - ii. If it is a Service, Where Does Performance Occur?
 1. Upon Delivery to End User, or
 2. Solicitation, Printing, Design, etc. Leading Up to Distribution?
 - iii. If the Service is Performed Within and Without WI, How Should it be Sourced?
2. WTAC Decision
 - a. First Star Case Supports Finding that it is a Service that Occurs at the Point of Delivery.
3. Currently on Appeal at Circuit Court
 - a. Can Be Remanded Back to WTAC if Taxpayer Wins
 - b. Can Be Appealed to Court of Appeals if WDOR Wins
4. Significant Due to Applicability Beyond Yellow Pages Transactions

No WICPA Update from Dennis Tomorsky

Next Meeting Scheduled – January 28, 2008 (Reinhart Boerner Van Deuren Waukesha offices)

Adjourned – 1:25 p.m.