

**WICPA Wisconsin Taxation Committee  
Meeting Minutes  
October 04, 2010**

**Attendees:**

John Austin  
Gregory Butler  
Sandra Chapman  
Becca Clawson  
Renise Cohen  
Craig Cookle  
Jack De Young  
Barbara DeBaere-Poppy  
William Evenson  
Steven Feurer  
Jerry Fine  
Richard Gerhard  
Gary Gilbertson  
Henry Jasper  
Kristen Kolpack  
Brian Kelley  
Steven Koritzinsky  
Gerri Kroepfl  
John Mitchell  
Thomas Nichols  
Daryl Ohland  
Daniel Rectanus  
Zach Rieboldt  
James San Fillippo  
Richard Scott  
Jon Skavlem  
Josephine Stahl  
Greg Stein  
Jeannette Thorel  
Dennis Tomorsky  
Dale Van De Loo  
Allan Young

*Called to Order - 12:00 pm*

**Committee Business**

1. Committee Minutes from May 20, 2010 meeting approved
2. Dennis Tomorsky, CEO - WICPA Professional Update
  - a. WICPA hired Barbara Gomez as Director of Membership & Marketing (formerly of Funeral Directors Association)
  - b. Financial health – strong dues revenue
  - c. CE reporting – registrations not as strong

- d. State Bar Issue - WI Supreme Court on unauthorized practice of law.  
Court defined practice of law; Complete exemption for CPAs  
No enforcement as requested by state  
5 year sunset on rule
- e. Website – greater than 90,000 visits.
- f. “Find a CPA” website feature has been popular. Currently, 186 firms listed.
- g. Fall Focus meetings – leadership style

### 3. WIDOR Presentation and Open Forum

- a. Dana Erlandsen, Chief Counsel at WIDOR and  
Diane Hardt, Administrator of the Division of Income, Sales & Excise
- b. Reviewed how Appellate/General Counsel is Organized; Reviewed  
Organizational Chart (Mary N – office audit supv; Alex P (field audit supv)
- c. Reviewed last 3 fiscal years – appeals received, appeals completed  
Noted – spike in fye 6/09 due to Menasha related appeals
- d. Appeals cycle time – 4-6 months notice from DRO received
- e. Questions Asked of DOR
  - i. What is auditor’s involvement in appeal (case-by-case )
  - ii. Internal goals – would like MKE appeals to get shorter turnaround
  - iii. Other Appeals – will Dept hold cases with same issue open
  - iv. Resolving around 80% at field audit
- f. Approval to fill Vacancies
  - i. Customer service bureau
  - ii. 15 auditors to start 1/3
  - iii. Milwaukee Large case supervisor to be filled (vacant – Leo Peavey left
  - iv. Office audit supervisor sally Jensen retired
- g. Oct, 2010 WTB
  - i. Will be issuing Technical Ruling on R&D credit and R&D issues
- h. Questions asked of DOR
  - i. Will DOR publish auditor manuals, other pronouncements – not opposed  
to publishing, but consideration must be given regarding updating  
regularly to maintain reliability
- i. Referrals –FASB 01-4.2 provided
- j. Temporary Help Services – follow-up tax release, 10% rule
- k. Level of Communication with office audits
  - i. No change in policy
  - ii. Office auditors should be honoring requests for conferences, meetings,  
phone calls with taxpayers, practitioners. If not, send info to Diane,  
Vicki
- l. Field audit – auditors waiting till end to ask questions; per DOR, auditors  
encouraged to ask questions during audit review
- m. Auditors are to be looking for refund items
- n. Better Records Penalty and Letter
  - i. Comments under Exh AB Comments
  - ii. Issuance of letter not appealable
  - iii. Comment made that reasons for penalty are often the same and not  
specific to taxpayer’s facts and circumstances
- o. SSTP and Penalties
  - i. May be less penalties while DOR is educating taxpayers
  - ii. See FASB on penalties

- p. Combined Reporting
  - i. Commonly controlled – DOR will be providing info
  - ii. Diane to contact Jon Skavlem to form discussion group
- q. Publications 201 – General Sales Tax – will be updated by November 1<sup>st</sup>
- r. Auditors not up-to-date on SSTP
- s. Manufacturing Consumables Exemption – under new law, chemicals used for a food processor are taxable  
Comment made that it would be helpful if when a new law is published, examples provide right away
- t. Nexus and Right to Apportion – issues with auditors’ experience and knowledge – per DOR, 4 field auditors will be trained in this area
- u. Stat Sample – hiring and development need
- v. Information Sharing – Wisconsin can share information with other states but Wisconsin does not send general packets of information regarding taxpayers to other states
- w. Mutual Commitment Date Process – not mandatory

#### 4. Additional Business

- a. Approval of Attendance at WICPA Meeting regarding guests – Approved
- b. Set next meeting date for January 14, 2011 at WICPA offices

*Adjourned – 2:10 p.m.*