



WISCONSIN TAX REPORT

Volume XX, Number 2

Created Especially for Members of Wisconsin Chapter of NATP

May 2009

SPRING CONFERENCE

In celebration of twenty years since the Wisconsin chapter received its charter from NATP, there will be a two-for-one special for the spring conference. Yes, two members may join together to register for half price each or you may bring someone else from your office at no charge with your full registration. Both persons must register on the same form to take advantage of this special. The cost is \$125 for members or \$150 for non-members.

The conference will be held at the Best Western Bridgewood Resort Hotel and Conference Center in Neenah on June 12. The hotel can be reached by calling 920-720-8000. Be sure to mention WINATP when reserving a room.

The special conference speaker will be Alice Orzechowski from Maryland. Alice is a popular speaker at the NATP national conference and at many other seminars throughout the country. Her topics will include the financial aid form, student aid, and interpreting the various codes on the W2 and 1099. Julie Woefel from the WI Dept of Revenue will also be on hand to update us on Wisconsin information.

The Wisconsin chapter will be offering the book 101 Tips for Maximizing College Financial Aid by Alice Orzechowski, CPA, CMA, EA for a discounted price of \$17.50. This book is an indispensable reference guide on financial aid. It includes a detailed analysis of the financial aid formula and a step-by-step guide to completing the FAFSA form. It is updated annually and has approximately 134 pages.

After a great success at the fall 2008 conference, there will again be a silent auction to benefit the newly established scholarship fund at the spring conference. If you would like to bring something to donate, it would be greatly appreciated. If not, hopefully you will consider bidding on one or more of the items.

SPECIAL TREAT: Another special item is a tour of the new national headquarters in Appleton on June 11 at 3PM. Please indicate on the registration form if you would like to take advantage of this chance to see where the research staff answers your questions, where the staff fills your order from the Tax Store and where all the details for planning the classes and books are taken care of by a skilled team. The new office is on the corner of Quality and Technology Drives in Greenville, not far from the Appleton Airport. From Hwy 41 take College Avenue west to Hwy CB, then north to Hwy 96. Next, west to Craftsmen Dr and north to Quality Drive. Turn right on Quality Drive. If you would like to use a GPS or Internet map service, the address is *W6390 Quality Drive, Greenville, WI 54942*.

UPDATED WISCONSIN PROPERTY ASSESSMENT MANUAL NOW AVAILABLE

The Wisconsin Property Assessment Manual (WPAM) serves as the guide for uniform property assessment. Sec. 70.32, Wis. Stats., requires that assessors utilize the WPAM when valuing real property. Section 70.34, Wis. Stats., requires its use when valuing personal property. The manual aids assessors in the interpretation of statutes related to classifying and valuing property, describes the property assessment cycle and deadlines, and defines the responsibilities of public servants charged with carrying out property valuation. The manual is developed and maintained by the Department of Revenue, Bureau of Assessment Practices and is updated on an annual basis.

The WPAM has been posted to the Department of Revenue's website. It can be found at:

<http://www.revenue.wi.gov/slf/wpam/wpam09.pdf>.

The file is 15 MB and may take a few minutes to download, depending on the internet service you have. We suggest you save a copy to your desktop if you anticipate using the manual often.

The significant changes are described in the second to last PDF item. As with any change in a process, you may identify issues. If so, please send the Bureau of Assessment Practices a message with your feedback or questions to: bapdor@revenue.wi.gov.

SPECIAL TAX BREAK AVAILABLE FOR NEW CAR PURCHASES THIS YEAR

IR-2009-30, March 30, 2009

The Internal Revenue Service announced today that taxpayers who buy a new passenger vehicle this year may be entitled to deduct state and local sales and excise taxes paid on the purchase on their 2009 tax returns next year. For those thinking about buying a new car this year, this deduction may give them a little more drive to make their purchase this year, said IRS Commissioner Doug Shulman. This deduction enables taxpayers to buy now and get cash back later on their tax returns.

The deduction is limited to the state and local sales and excise taxes paid on up to \$49,500 of the purchase price of a qualified new car, light truck, motor home or motorcycle.

The amount of the deduction is phased out for taxpayers whose modified adjusted gross income is between \$125,000 and \$135,000 for individual filers and between \$250,000 and \$260,000 for joint filers.

IRS also alerted taxpayers that the vehicle must be purchased after Feb. 16, 2009, and before Jan. 1, 2010, to qualify for the deduction.

The special deduction is available regardless of whether taxpayer itemizes deductions on their return. The IRS reminded taxpayers the deduction may not be taken on 2008 tax returns.



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The information published in Wisconsin Tax Report is believed to be accurate and authoritative. Independent research is encouraged before application.

WISCONSIN SALES AND USE TAX TREATMENT OF COMPUTER SOFTWARE CHANGES

Beginning March 6, 2009, Wisconsin sales and use taxes will apply to all "prewritten computer software" sold or used in Wisconsin. The definition of tangible personal property is amended to include prewritten computer software, regardless of how it is delivered to the purchaser. Under prior law, tangible personal property included computer programs except custom computer programs.

As a result of these changes, the effect of the Wisconsin Supreme Court's decision in the case of *Wisconsin Department of Revenue vs. Menasha Corporation* (No. 2004AP3239, July 11, 2008), on similar transactions occurring on or after March 6, 2009 is reversed. In the *Menasha* decision, the Wisconsin Supreme Court upheld the ruling of the Wisconsin Court of Appeals that the Wisconsin Tax Appeals Commission properly determined that software modules purchased by Menasha Corporation constituted "custom computer programs" and were not subject to sales or use taxes, where the software modules purchased could not be used by Menasha Corporation without a substantial amount of resources, time and effort to make them usable to Menasha Corporation. Therefore effective March 6, 2009 and thereafter, the sale or purchase of "prewritten computer software," regardless of how it is delivered to the purchaser, is subject to Wisconsin sales or use tax as a sale or purchase of tangible personal property, unless an exemption applies (e.g., the purchaser is exempt from paying Wisconsin sales and use taxes).

Detailed information regarding how the law change affects the tax treatment of sales of computer software and computer software maintenance contracts is available on the Wisconsin Department of Revenue's web site at:

www.revenue.wi.gov/ise/sales/09-1.pdf and

www.revenue.wi.gov/taxpro/news/090316a.pdf.

WISCONSIN 529 COLLEGE SAVINGS PLANS: ADVANTAGES, BENEFITS AND MORE

Prepared by Shane Martwick of Wells Fargo

As a tax preparer, you have undoubtedly fielded questions regarding 529 plans or worked with clients who have investments in these plans. College Savings Plans remain a popular option for families saving for higher education expenses. They are also a unique investment for taxpayers looking to minimize their tax bill. Created by the IRS in 1996, these state-sponsored Section 529 plans were designed to help families set aside funds for future college costs.

A few key benefits and guidelines across 529 plans:

- Accounts grow tax-deferred and will be both Federal and state tax-free if used for qualified expenses at an eligible institution. Qualified expenses include tuition, fees, books, supplies, and required equipment. Room and board is qualified for beneficiaries enrolled at least half-time.
- New for this year, qualified expenses also include the purchase of computer technology, equipment, or Internet access and related services paid for or incurred in 2009 or 2010, if such technology, equipment, or services are to be used by the beneficiary and their family during any of the years the beneficiary is enrolled in school.
- Eligible educational institutions are any schools of higher education across the country, or even abroad, that are eligible to participate in a student aid program administered by the U.S. Department of Education. This includes virtually all accredited public, nonprofit, and proprietary postsecondary institutions.

There can be several advantages with 529s for people looking for estate-planning solutions. Contributions made to a 529 account are a completed gift and considered removed from the contributors estate subject to the annual gift limit of \$13,000 (\$26,000 for married couples). A contributor can also gift up to \$65,000 (\$130,000 for married couples) in one year while avoiding federal gift tax if the contribution is prorated over a five-year period. A Gift Tax Return, Form 709, should be filed to report a prorated contribution.

Wisconsin's 529 plans, the EdVestSM and *tomorrow's scholar*[®] plans are both managed by Wells Fargo Funds Management. In addition to tax-deferred and tax-free growth potential, and estate and gift benefits, these plans offer an upfront deduction from Wisconsin state taxable income of up to \$3,000 per eligible beneficiary per year. There are no income limits for claiming this deduction and it is available for contributions made by parents who claim their child as a dependent, as well as grandparents, great-grandparents, and aunts and uncles. The deduction is also available to an investor for their own education account. The deduction is taken on Form 1, line 11 under Other Subtractions, Code 14. A separate tax form is not generated for contributions to a 529 plan, so clients should use their account statement confirming their contributions. The annual tax deadline for 529 contributions is December 31.

EdVest is Wisconsin's official 529 college savings plan, and is available directly through Wells Fargo and through financial advisors. The *tomorrow's scholar* plan is sold through financial advisors only. Both plans are available nationwide, though state tax benefits will vary.

For more information, visit www.EdVest.com or www.tomorrowsscholar.com, or call 1-800-222-8222.

SELF-REPORTED UNDERPAYMENT INTEREST

Taxpayers can self-report underpayment interest (UPI) on their Wisconsin income tax return. When the return is processed, department systems also calculate any UPI that may be owed. To avoid sending adjustment notices for small amounts because our system calculated more or less UPI than was self-reported, the department has a UPI tolerance. If self-reported UPI is less than \$20, we will adjust the UPI to zero. (In other words, taxpayers do not have to self-report UPI under \$20.)

If the amount of UPI owed is \$20 or more and our system calculates a different amount than what was self-reported, a notice may or may not be sent to the taxpayer depending on tolerances on other lines of the income tax return.

STREAMLINED SALES AND USE TAX PROJECT

Effective October 1, 2009, Wisconsin has passed the law changes needed to comply with the requirements of the Streamlined Sales and Use Tax Agreement. The Department has set up a web page to provide information and links specifically related to the Streamlined Sales Tax Project at <http://www.revenue.wi.gov/sstp/index.html>.

You may access the Streamlined Sales and Use Tax page directly from the Departments home page at www.revenue.wi.gov, or from its Sales and Use Tax page at <http://www.revenue.wi.gov/html/sales.html>.

If you have questions, please call the Practitioner Only Line at 608-261-5199 or email to DORtaxpractitioners@revenue.wi.gov.

MIDWESTERN DISASTER LEGISLATION

Kerstin Lanser, IRS Liaison

1) Education Credits and On-line Courses - We have been advised that on-line courses can be used when computing the education credits. Of course, students do need to meet all the other requirements to claim the credit.

2) On-line Courses and the Expanded Definition Which Includes Room and Board - Because the on-line courses qualify for the credit, under the expanded definition room and board can also be used in the computation. I sent an e-mail on February 24 explaining the limitations for room and board.

(If you did not receive the e-mail from Kerstin, she reported that the amounts that may be considered as room and board were:

- A. the actual room and board if living on campus.
- B. \$1500 per year if living at home,
- C. \$2500 per year if living in an apartment.)

3) Not Too Good to Be True - We continue to get questions about the education credits; some people still think they are too good to be true. As long as the student attends an eligible educational institution in a designated Midwestern disaster county and meets the other qualifications for an education credit, he/she will qualify for the credit. It does not matter that they were not physically on campus when the floods hit nor does it matter that they graduated in May.

4) Submission Issues Earlier in the filing season there were some processing problems with Midwestern disaster returns involving the education credits, the earned income credit, and the additional child tax credit. (Remember that there is a provision in the disaster legislation that allows taxpayers to use their 2007 earned income to compute their 2008 EIC and Additional Child Tax Credit if it is more advantageous.) Apparently the IRS improperly processed some returns with these credits and the education credits and taxpayers received smaller refunds than anticipated. If the returns were filed electronically, the IRS will identify the returns and correct the accounts and issue any additional refunds by the week ending March 21, 2009. If the return was filed on paper, then the taxpayer must call the toll-free number at 1-800-829-1040 to self-identify or if as a preparer you have POA you can call the Practitioner Priority Service (PPS) at 866-860-4259.

5) Publication 4492B, Information for Affected Taxpayers in the Midwestern Disaster Areas - This is your best source of information for disaster provisions. I e-mailed it to you on January 23. It is also available at IRS.gov. Table 1 is important to use in determining if an educational institution qualifies for the expanded education credit.

FIRST \$2,400 OF UNEMPLOYMENT BENEFITS TAX FREE FOR 2009

IR-2009-29, March 26, 2009

All or part of unemployment benefits received in 2009 will be tax free for many unemployed workers, according to the Internal Revenue Service.

This morning we learned that a record 5.6 million people were receiving unemployment benefits in the middle of March. This underscores the need for the relief provided by the American Recovery and Reinvestment Act, which includes making the first \$2,400 of unemployment insurance exempt from tax, said IRS Commissioner Doug Shulman. I urge all unemployed workers to take this special tax break into account as they plan their tax withholding and quarterly estimated tax payments for the year. This change offers a helping hand to millions of Americans who are out of work and struggling to make ends meet.

Under the American Recovery and Reinvestment Act, enacted last month, every person who receives unemployment benefits during 2009 is eligible to exclude the first \$2,400 of these benefits when they file their tax return next year. For a married couple, the exclusion applies to each spouse, separately. Thus, if both spouses receive unemployment benefits during 2009, each may exclude from income the first \$2,400 of benefits they receive. The new law doesn't affect the return taxpayers are filling out now. Unemployment benefits received in 2008 and prior years remain fully taxable.

Unemployed workers can choose to have income tax withheld from their unemployment benefit payments. Withholding on these payments is voluntary. However, choosing this option may help avoid a surprise year-end tax bill or a possible penalty for having paid too little tax during the year. Those who choose this option will have a flat 10 percent tax withheld from their benefits.

Unemployed workers who expect to receive more than \$2,400 in benefits this year should consider having tax withheld from their benefit payments in excess of that amount. Those unemployed workers who have already chosen to have tax taken out of their benefits, should consider the \$2,400 exclusion in determining whether to continue to have tax withheld. Use Form W-4V, Voluntary Withholding Request, or the equivalent form provided by the payer to request withholding to begin or end. Form W-4V is also available on IRS.gov or by calling the IRS toll-free at 1-800-TAX-FORM (829-3676).

2008 WISCONSIN TAX BENEFITS FOR MEDICAL CARE INSURANCE

Certain persons may claim a subtraction on their 2008 Wisconsin income tax returns for the amount paid for medical care insurance.

"Medical care insurance" means a medical care insurance policy that covers you, your spouse, and dependents and that provides surgical, medical, hospital, major medical, or other health service coverage.

A person who is employed and whose employer does not pay any part of the cost of the employees medical care insurance may subtract 100% of the amount paid for the insurance.

A person who is employed and whose employer pays any amount toward the cost of the employees medical care insurance may subtract 10% of the amount that person paid for medical care insurance in 2008. This percentage will increase to 25% for 2009, 45% for 2010, and 100% for 2011.

A person who is not self-employed and who has no employer may claim a subtraction for 66.7% of the amount paid for medical care insurance in 2008. This percentage will increase to 100% for 2009.

For employees and persons who have no employer and who are not self-employed, the subtraction cannot be more than the amount of the persons earned and unearned income. (Editor note: This prohibits the medical insurance subtraction from causing a loss to start the Homestead Credit calculation.)

If the cost of the medical insurance is provided under a flexible spending account, employee reimbursement account, or similar arrangement, the employee cannot claim a subtraction for the cost of that medical care insurance. The cost of the insurance has been provided on a pre-tax basis and such cost is already subtracted from income.

Self-employed persons may also claim a Wisconsin subtraction for 100% of the amount paid for their medical care insurance. However, the Wisconsin subtraction must be reduced by the amount claimed on the federal return as a self-employed health insurance deduction. This prevents a double deduction as the federal self-employed health insurance deduction is carried over to the Wisconsin return. Therefore, if a self-employed person claims the entire cost of the medical care insurance on the federal return, no further subtraction is allowed for Wisconsin.

For self-employed persons, the Wisconsin subtraction for medical care insurance is limited to the net earnings from the trade or business taxable to Wisconsin.

To prevent a double benefit, the amount of the Wisconsin subtraction for medical care insurance cannot be used when computing the Wisconsin itemized deduction credit. (Editor note: Be sure to calculate how much of the 7 ½% floor has been used by the medical care and long term care insurance before computing the itemized deduction credit.)

Self-employed persons must file Wisconsin Form 1 (long form) or Form 1NPR (return for nonresidents and part-year residents) when claiming a subtraction for medical care insurance. Persons who are employees or who have no employer may claim the subtraction on Form 1A, 1, or 1NPR.

HAVE YOU OR YOUR CLIENT RECEIVED AN IRS NOTICE?

UW-Whitewater's Low Income Taxpayer Clinic can help you figure out what the notice means. In addition, we provide taxpayers with FREE tax assistance for:

Earned Income Credit Controversies
IRS Audits and Appeals
IRS Collection Notices

Filing status and Dependents
IRS Examination Notices

To qualify for assistance: *Family size*

Income Ceiling

| | |
|---|----------|
| 1 | \$26,000 |
| 2 | \$35,000 |
| 3 | \$44,000 |
| 4 | \$53,000 |
| 5 | \$62,000 |

Schedule an appointment by Phone: 262-472-1293 (Toll-free 877-UWW-LITC 899-5482) by E-mail: litc@uww.edu or on their Website: www.uww.edu/cobe/litc.

UW-Whitewater does not assist in any criminal tax matters or any tax return preparation. The LITC does not answer any tax questions over the phone. All information will remain confidential. However, it is not privileged.

Editor note: This flyer was provided by the UWW director of the Low Income Taxpayer Clinic. This may be an option if one of your clients or someone who comes in to ask for help can not afford to pay for assistance.

DOR UNVEILS MY TAX ACCOUNT

In February 2009, the Wisconsin Department of Revenue unveiled a new on-line service, known as *My Tax Account*, for business tax filers. This service will expand the functionality available for business tax filers and their representatives to interact with the Department of Revenue (DOR).

What will My Tax Account allow taxpayers or their representatives to do on-line?

- Electronically file original or amended tax returns and make payments for the following tax programs: sales and use tax, premier resort area tax, local exposition tax, rental vehicle fee, and withholding tax.
- See the history of these same tax accounts, such as returns filed and payments made, regardless of filing or payment method.
- Review the information on file, such as name, address, or e-mail address, and submit requests to update that information.
- View and print copies of selected notices and correspondence previously sent by DOR.
- Initiate certain kinds of requests, such as requesting an extension of time to file a return or applying for an installment payment agreement.
- Authorize their tax practitioners to take these actions for them.

How can taxpayers sign up for My Tax Account and authorize their representative to act for them?

- The registration process, including authorizing a representative, can be completed entirely on-line.
- The taxpayer must register first by clicking on the "Register" button for *My Tax Account* on DOR's web page, www.revenue.wi.gov, and following the online instructions.
- The taxpayer will need to have the following information available to register for *My Tax Account*:
 - The legal name under which the business is registered,
 - One of three identification numbers for the account, either the Wisconsin Tax Number (10 digits), the Federal Employer's Identification Number or the Social Security Number,
 - An e-mail address,
 - The zip code of the address that the business is registered under, and
 - Specific information about the tax account for which access is being requested, including the Wisconsin Tax Account Number (15 digits) a line entry from one of the last three returns filed for that account.
- As part of the registration process, an e-mail will be sent to the taxpayer's e-mail address containing information needed to complete the registration process. This e-mail will be sent within a few minutes after the registration process is completed, allowing the taxpayer to sign into *My Tax Account* immediately.
- Once the taxpayer has registered for *My Tax Account*, a representative can obtain access by going through the following steps:
 - The representative has to register for *My Tax Account* under his or her own name and identification number and request authorization for the tax accounts of his or her customer. Within a few minutes, an e-mail will be sent to the taxpayer's e-mail address notifying the taxpayer that the request has been made.
 - The taxpayer then needs to sign on to *My Tax Account* to authorize the third party access request. The representative will receive an e-mail within minutes of the completion of this authorization.
 - The taxpayer can choose to authorize their representative at one of four levels: View, File, Pay, or File and Pay.

What if I currently use DOR's Sales Internet Process (SIP) to file my sales tax returns?

- You will need to transition to using My Tax Account over the next few months. **SIP will no longer be available after June 5, 2009.**
- A link will be provided on the SIP home page to information about the steps you must take to transfer your registration to *My Tax Account*.
- Once you have transferred your registration to *My Tax Account*, you will be able to take advantage of the expanded functionality described above.
- **No new registrations to use SIP will be accepted after February 2, 2009.**

What if I use DOR's EFT registration and payment system to make my withholding tax deposits?

- You will need to transition to using My Tax Account over the next year. **You will no longer be able to make withholding tax deposits through the EFT Registration and Payment System after December 31, 2009.**
- Watch for instructions on how to reregister on the DOR web site.
- **No new registrations to use the EFT Registration and Payment System for withholding tax will be accepted after March 1, 2009.**

What are the advantages of using My Tax Account?

- You can electronically file all of your business tax returns and make payments in one place, maintaining one registration.
- You can e-file and pay tax due for tax programs that previously did not have on-line options (premier resort area tax, local exposition tax, and rental vehicle fee).
- You can view information about all returns and payments, rather than just those that were filed through a particular method.
- You can send electronic requests to DOR for common activities, such as changing your address, obtaining an extension to file a return, inactivating your account, or requesting an installment payment agreement.

REMINDERS FOR INDIVIDUAL INCOME TAX PREPARERS

We have a number of direct deposits being returned to the department from the financial institutions. Please make sure you have entered the correct routing number for your clients financial institution and your clients correct financial account number. If you have entered an incorrect routing number or account number, the department will have to issue a paper check. This process can take an additional three to four weeks to complete.

We have a number of checks being returned as undeliverable because the apartment number is missing from the address. Please make sure the address is complete and up to date so any refund check can be properly delivered by the United States Postal Service.

REASONS FOR DELAYS TO INDIVIDUAL INCOME TAX REFUNDS

Refunds from Wisconsin returns filed in the Federal/State ELF Program will usually be issued within one week if direct deposited and two weeks if paper check. However, certain conditions will delay refunds and may change refund amounts. This happens with refunds from electronically filed returns, as well as with refunds from paper returns. Some possible reasons for refund delays:

- The estimated tax payments claimed on the return do not match the estimated tax payments recorded on the Department of Revenues estimated tax file. Note: You can review estimated tax payments online at <https://ww2.revenue.wi.gov/PaymentInquiry/application>.
- The taxpayer or spouse owes delinquent Wisconsin taxes.
- The taxpayer or spouse owes a debt to another Wisconsin state agency.
- The taxpayer or spouse owes a debt to counties or municipalities in Wisconsin.
- The taxpayer or spouse owes a debt to a tribe in Wisconsin.
- The taxpayer or spouse owes a debt to the IRS.
- The proper Homestead Credit attachments were not submitted timely with the Form W-RA.
- Earned Income Credit (EIC) was claimed but the EIC-A is not completed.
- The refund amount is adjusted when the electronic return is processed.
- The return acknowledgment contained one or more error codes.
- The return must be reviewed before the refund can be issued. Many returns with EIC and homestead credit claims are reviewed for completeness and accuracy.
- A paper check will be issued if direct deposit is not possible.

WINATP Spring Conference Registration Form - June 12, 2009

| | | | |
|----------------|--|----------------------------|--|
| Name | | Phone | |
| Address | | Fax | |
| City/State/Zip | | E-Mail | |
| County | | Credit Card No. MC/Visa | |
| NATP Number | | Expiration Date | |
| Second Name | | Signature | |

Charge will appear as Steponkus Tax Service.

Mail with Payment to:

Julie Wallock
1403 Beacon Drive
Watertown, WI 53098

| | | | | |
|-----------|---------------------------------|----------------------------------|---------------------------------|----------------------------------|
| Member | 1st \$125 <input type="radio"/> | 2nd (incl) <input type="radio"/> | 3rd \$115 <input type="radio"/> | 4th (incl) <input type="radio"/> |
| Nonmember | 1st \$150 <input type="radio"/> | 2nd (incl) <input type="radio"/> | 3rd \$140 <input type="radio"/> | 4th (incl) <input type="radio"/> |

_____ **Check here if you would like to attend the headquarters tour on Thursday, June 11 at 3 pm.**

For additional information, please call Patti Harris at 715-477-2611 or e-mail at Sislake2@hotmail.com. Visit our website at www.natptax.com/wi.html

Special Note: *If you have any special needs, please advise us on your registration form, and inform the hotel directly when making your reservation.*

Cancellation Policy: *Registration fee will be reimbursed minus a \$15 processing fee if notification is received by Julie Wallock 5 business days before the seminar. Registration fee will not be refunded for failure to attend the seminar.*

Best Western Bridgewood Resort 1000 Cameron Way Neenah, WI
920-720-8000 (mention WINATP when making reservations)