



# WISCONSIN TAX REPORT

Volume XX, Number 3

Created Especially for Members of Wisconsin Chapter of NATP

September 2009

## FALL 2009 CONFERENCE

Coming soon is the fall WINATP conference and annual meeting. This educational event will be held on November 5 and 6 at the Heidel House Resort and Spa, 643 Illinois Avenue in Green Lake. The Heidel House is in a beautiful setting on the shore of Green Lake and is especially pretty in the fall. To make reservations (be sure to mention that you are with WI NATP), call 800-444-2812 or reserve online at [heidelhouse.com](http://heidelhouse.com). The room rate for single or double is \$89.00.

The educational session will begin on Thursday evening with a round table discussion with Kerstin Lanser of the IRS and Ann Marie Alvarez of the WDOR. This additional free session has become very popular as questions and concerns can be relayed directly to employees of the two taxing bodies.

Friday will highlight David and Mary Mellem who provide seminars throughout the country and are members of our own chapter. They will be giving us all hints to help our clients audit proof their schedule E and business returns. This will be valuable information as the IRS seems to be leaning toward more auditing of returns. They will then continue with the relation between the federal tax changes and their effect on our Wisconsin returns.

A registration form is included in this newsletter and also is available on the WI NATP website. All registrations received before October 1 will be entitled to a \$5 discount.

There will also be the WI Chapter annual meeting on Friday with election of new board of director members. Biographies of current candidates are in this newsletter, but if you or someone you know is interested, nominations can still be made at the meeting.

## NATIONAL CONFERENCE

A most informative and fun time was had at the NATP national conference held in Reno in July. Topics ranged from estate planning to Microsoft Office with all tax forms and schedules in between. There were classes for tax professionals with a little experience to seasoned veterans. The instructors are always top notch and give valuable information. An added bonus this year was a separate sheet to note information you think would help a certain client with the reference booklet and page.

There were three speakers from the IRS giving up to date information on e-filing and the small business division. Of course there is a little time for fun with the chapter showcase where each chapter brings give-aways from their state. Wisconsin gave Cow Pies from the Baraboo Candy Company and had two raffles-one to raise money for the national charity and one free with a bag of Wisconsin products.

The next two conferences will be held in Austin, Texas, July 19-22, 2010 and St Louis, Missouri August 15-18, 2011. Hopefully you can fit one of these in your financial and time schedule as it is money and time well spent.

## INTERNET POSTING OF REVOKED DELINQUENT ACCOUNTS

The Wisconsin Legislature passed 2009 Wis. Act 28, which requires the Wisconsin Department of Revenue to post on the Internet a list of every person who has had a seller's permit revoked. The Internet site will list the real name, business name, address, revocation date, type of tax due, and amount due, including interest, penalties, fees, and costs, for each person who had a seller's permit revoked under state sales tax law. The department will update the Internet site periodically to add revoked permits and to remove permits that are no longer revoked, or for which the permit holder has made sufficient arrangements with the department so that the permit holder will be issued a monthly seller's permit. The department will update the Internet site quarterly to remove revoked permits for entities that have been out of business for at least one year. The department will not post the accounts, or will remove nightly, the accounts of taxpayers who have entered into an installment agreement, a compromise, or who have filed for bankruptcy. These provisions will take effect October 1, 2009.

# BOARD OF DIRECTORS CANDIDATE BIOGRAPHIES



## Regional Directors

### Region 1

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### Region 4

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

## Jan Anderson – Region 4

This year I was serving WINATP as a non-elected committee Member. At the spring conference, I was asked to complete a one-year term for a board member who cannot fulfill their term. I would appreciate the opportunity to serve the next term on the WI Board of Directors for Region 4 assisting with bringing you the best WI tax organization available.

In 2005, I started my own business, Anderson Business Assistance, LLC. I provide accounting, payroll, and tax preparation (individual and business) to small businesses located in the Fox Valley.

I live in Appleton as do my two adult sons, my daughter and granddaughter live in Stevens Point. After tax season, you will find me in the backyard working in my perennial garden and in the winter months, I enjoy knitting.

## Brad Droste – At-Large

- Associate Degrees in Business Mid-Management and Accounting from MATC
- Work for TNT Tax and Accounting in Reedsburg Wisconsin for 5 and half years
- Prepared tax returns for 6 years
- Our 3 offices combine to prepare 4,400 returns, of which I prepare approximately 1,350
- Prepare Individual, Partnership, Corporation and small Trust returns
- Currently studying to obtain my Enrolled Agent designation
- I have an Insurance License with the State of Wisconsin to sell Life, Health and Retirement Plans
- Work for Modern Woodmen of America to sell these products, worked for MWA for 5 years
- Obtained the Fraternal Insurance Counselors designation, FIC, 4 years ago

## Mark J. Miller, CPA

Mark is a Sole Proprietor in Sheboygan, Wisconsin, having practiced there beginning in 1985. He attended Lakeland College and earned his Certified Public Accountant designation in 1987. His practice includes both individuals and small businesses, as well as Financial Advising. He serves in many organizations including the Sheboygan County Chamber of Commerce, Sheboygan Noon Optimist Club and WINUM District Optimists, Lakeland College Alumni Association, Friends of the Senior Activity Center of Sheboygan, and currently serves as the Site Chair of the WI Chapter National Association of Tax Professionals.

## **NEW POLICE AND FIRE PROTECTION FEE**

This rule deals with the new police and fire protection fee. It establishes the requirements for administering the fee. The rule states that a fee must be assessed on all retail voice communications connections including voice over internet protocol, except that no fee should be assessed on lines used internally by a communications provider, by the federal government or by tribal governments. Anyone required to assess the fee must register with the department of revenue, which will be collecting the fee.

For communications connections under a subscription plan (one with regularly occurring payments scheduled), the provider is required to assess 75 cents per connection, per month. If a partial month of service is provided, then the provider is to follow the same procedure it uses with county 911 fees. If the provider does not assess those fees, then it can charge the full fee amount unless its billing system can prorate it. If a customer has more than 10 connections from a particular provider, each connection above 10 is assessed .075 cents per connection, per month. If only a partial payment is received from a customer, the payment is first applied to the provider's charges. Providers must explain the fee on the first bill on which it appears and, if it is listed separately on the bill, must identify the bill in a manner specified in the statute and in the rule.

For prepaid wireless communications connections, the provider or retailer that sells the plan must assess 38 cents per connection sold in retail sales transactions. Retail sales transactions involving prepaid wireless include the sale of a phone and airtime, as well as sales of additional airtime. Whether the source of the sale is Wisconsin is determined using a hierarchy similar to that used for sales tax purposes.

Returns must be filed with the Department of Revenue (DOR). Fees imposed during one month must be paid to DOR by the end of the following month. Extensions may be granted for good cause. Fees written off as uncollectible and those repaid when an item is returned may be deducted from a later return.

Appeals about amounts due or refunds must be filed with DOR within 60 days of the date on which a notice of amount due, notice of refund, or notice of refund claim denial is received. A request for a redetermination must be filed with DOR as well. If the communications provider or retailer wishes to pursue its appeal further, it must file an objection to the assessment with the commission, which will follow a process similar to that in s. PSC 196.85, Stats., which deals with objections to other PSC assessments.

Resellers are required to file a form with their underlying local exchange carrier certifying that the lines they have purchased will be resold. This ensures that the local exchange carrier is not held responsible for submitting fees on those lines.

Providers and retailers are required to keep records about fee assessment. DOR and the commission can audit for compliance and the commission can bring an action for uncollected fees.

*Public Service Commission of Wisconsin 1-AC-228*

## **NEW MEMBERS**

The Wisconsin Chapter of NATP would like to welcome the following members who first joined from January to June of 2009.

Darryl Pricco of Hayward  
Mary Lloyd-Jones of Spring Green  
Sarah Artic of Milwaukee  
Dale Prigge of Kiel  
Kenneth Riche of Waukesha  
Johnnie Brown of Milwaukee  
Sandra Geisler of Greenfield  
Paulette Leschig of Green Bay  
Robert Zyzo of Brookfield  
Barbara Bader of Appleton  
Edward Henning of Janesville  
Frank Becerra of Milwaukee

Donald Zimmer of Two Rivers  
Diane Pautz of Franklin  
Eric Hjortness of Menasha  
Deborah Wilson of Darien  
Moises Alcazar of Green Bay  
David Fye of Union Grove  
Anthony Mattson of Racine  
Carl Lindquist of Viroqua  
John Valko of Racine  
James Mathes of Appleton  
W Leon Jones of Hayward  
Marian Walters of Portage

Diane Kazmierczak of Lodi  
Janine Lovekamp of Sparta  
James Walt of Wauwatosa  
Suzanne Perry of New Auburn  
Brett Garrett of South Milwaukee  
Dana Brunstrom of Mondovi  
Geoff Hermsen of Milwaukee  
Mark Adashun of Milwaukee  
Jean James of West Bend  
Scott Fredrick of Watertown  
Shannon Fredrickson of Madison

We are glad to have you be part of our chapter and hope to see you at some of our upcoming seminars. As part of the chapter you will be receiving this quarterly newsletter and be entitled to discounts at our education sessions.

Thank you also to all the renewing members who have been with us-some for the thirty years of NATP-and continue to support the efforts of the WI board to provide value to all members.

## **WISCONSIN EMPLOYER'S WITHHOLDING TAX GUIDE REVISITED**

The Wisconsin Employer's Withholding Tax Guide (Publication W-166) has been updated. The withholding tables and alternate methods of withholding (A and B) have been revised due to the new top individual income tax rate of 7.75 percent and bracket adjustment resulting from inflation.

The top individual income tax rate is increased from 6.75 percent to 7.75 percent (effective for taxable years beginning on or after January 1, 2009). Interest on underpayment of estimated tax will not be charged when the estimated tax was underpaid due to the change in brackets. This applies only to the taxable year to which the bracket changes apply.

See page 1 of the employer's guide for other important changes. The revised withholding tables or alternate methods should be implemented no later than October 1, 2009.

## **APA'S NATIONAL PAYROLL WEEK WEBSITE**

Lots of great Resources, and a Free paycheck! National Payroll Week (NPW), September 7-11, 2009, celebrates the hard work of America's 156 million wage earners, the payroll professionals who pay and the organizations for which we all work. Together, through the payroll withholding system, employees and employers contribute, collect, deposit, and report over \$1.8 trillion, or 65.7%, of the annual revenue of the U.S. Treasury (IRS 2008 Data Book, Table 1). APA's National Payroll Week Web site has handy tools to help you and your employees. Complete the short, online "Getting Paid In America" survey to be entered into a draw-ing for a free paycheck (the average of all biweekly pay in the U.S., according to the Bureau of Labor Statistics), and a free trip for two to Las Vegas. Learn more online on APA's National Payroll Week at the NPW website, [www.nationalpayrollweek.com](http://www.nationalpayrollweek.com).

## **NEW PROGRAM FOR RETIRED PUBLIC SAFETY OFFICERS**

If you are a retired public safety officer, you may be able to exclude up to \$3,000 for qualified health and long-term care insurance premiums that you have paid from your gross taxable income each year. To qualify for this federal income tax exclusion, the premiums must be deducted directly from your retirement benefit. Beginning in 2009, the Department of Employee Trust Funds will deduct these premiums from your Wisconsin Retirement System (WRS) monthly annuity payment. For more information about the public safety officer income tax exclusion and eligibility to participate in the WRS Retired Public Safety Officer Insurance Premium Deduction Program see the following:

- o Program Brochure (ET-4118)
- o Frequently Asked Questions About the Program (ET- 4119)
- o Retired Public Safety Officer Authorization for Insurance Premium Deduction Form (ET- 4330)

## **TOP INCOME TAX RATE INCREASED**

Effective for taxable years beginning on or after January 1, 2009, the top individual income tax rate is increased from 6.75 percent to 7.75 percent (2009 Wisconsin Act 28). The increased rate applies as follows:

Fiduciaries, single individuals, and heads of households – On all taxable income exceeding \$225,000.

Married persons filing joint returns – On all taxable income exceeding \$300,000.

Married persons filing separately – On all taxable income exceeding \$150,000.

Interest on underpayment of estimated tax will not be charged when the estimated tax was underpaid due to the change in brackets. This applies only to the taxable year to which the bracket changes apply.

*(Note: Publication W-166, Wisconsin Employer's Withholding Tax Guide is currently being revised)*

## **BUILDING CONTRACTOR LICENSING**

*by Marlene Dunn Till*

The law takes effect July 1. It appears that anyone who does construction work on buildings except those exempt because of other licenses, must have a license for building construction. The state states that it is a way of making sure that permits for work are taken out by a licensed contractor. (It does not prevent the owner from taking out the permit on his own and allowing a nonlicensed contractor to do the work? I am not sure on that one.) I also think it is another avenue to deal with the employee/subcontractor issue.

There is a link to news coverage by a Milwaukee TV station. I do not know if there will be an exchange of this information with the unemployment compensation and department of revenue, but it appears that there will be.

<http://commerce.wi.gov/SB/SB-BuildingContractorProgram.html>

# IRS/WDOR ERO WORKING TOGETHER SEMINAR SCHEDULE

-- Mark Your Calendars! --

Each fall the IRS and Wisconsin Department of Revenue team up to present a seminar for tax practitioners. Our goal is to provide you with pertinent federal and state information that will help you to better serve your clients. These meetings are also an opportunity to network with other tax professionals and to provide feedback to the IRS and the DOR.

The locations and dates for 2009 are:

October 2        Madison  
October 7        Stevens Point  
October 8        Menasha  
October 20      Metro Milwaukee  
October 21      Madison

We are offering two sessions in Madison this year due to the large attendance in the past. We will also offer an on-line session although we are still working on the details.

Registration information and the specifics on locations and times will be sent out in late summer. Please mark your calendar now for the session in your area or consider viewing the on-line session.

If you have questions or comments about the seminars, please contact either Kerstin Lanser at [Kerstin.E.Lanser@irs.gov](mailto:Kerstin.E.Lanser@irs.gov) or call 414 231-2154 or Kathy Mostowik at [Kathleen.M.Mostowik@irs.gov](mailto:Kathleen.M.Mostowik@irs.gov) or call 414 231-2147.

We look forward to seeing you at a workshop this fall!

## WISCONSIN CAPITAL GAIN EXCLUSION REVISED

Changes were made to the Wisconsin capital gain exclusion by 2009 Act 28. Effective for taxable years beginning on or after January 1, 2009, except as provided below, the net long-term capital gain exclusion is reduced from 60 percent to 30 percent.

On farm assets held more than one year and on all farm assets acquired from a decedent, the capital gain exclusion remains at 60% of the capital gain as computed under the Internal Revenue Code, not including amounts treated as ordinary income for federal income tax purposes because of the recapture of depreciation or any other reason. "Farm assets" means livestock, farm equipment, farm real property, and farm depreciable property. Capital gains and capital losses for all assets are to be netted before application of the percentage.

The 2009 Wisconsin Schedule WD will be revised to reflect the law change.

## ELECTRONIC FILING MANDATE NOTICE TO BUSINESSES

As part of the Wisconsin Department of Revenue's (DOR) efforts to become more efficient and increase electronic filing, DOR is mailing a mandate letter notifying businesses of their requirement to file their sales and use tax returns (Form ST-12) by electronic means. A number of businesses will also be notified of their requirement to file their withholding tax return (Form WT-7-Employer Annual Reconciliation of Wisconsin Income Tax Withheld from Wages) by electronic means. Businesses are encouraged to pay any tax due by electronic means through direct debit/withdrawal, ACH Credit or by credit card. Between June and September, approximately 110,000 letters will be mailed to businesses who still file paper ST-12 and WT-7 returns. The mailing will include the early monthly, monthly, quarterly and annual sales and use tax filers.

The Wisconsin Administrative Code provides that DOR may require any sales and use tax return (Form ST-12) and any withholding tax return (Form WT-7) be filed by electronic means (Rule Tax 11.01(2)(b) and Rule Tax 2.04(2)(de)). There are provisions to request a waiver if the requirement to electronically file causes an undue hardship. The addresses to request a waiver are provided within the mandate letter.

Businesses have a number of choices for e-file and e-pay found at [www.revenue.wi.gov](http://www.revenue.wi.gov), such as through the department's new My Tax Account online application, TeleFile, or the e-file transmission process.

## NO MORE MAILING OF PAPER SALES AND USE TAX (ST-12) OR WITHHOLDING TAX (WT-7) RETURNS

The Wisconsin Department of Revenue (DOR) will no longer mail paper Sales and Use Tax Returns (Form ST-12). If you or your client needs a paper copy of the Form ST-12, Schedule CT or Form ST-12 instructions, please go to [www.revenue.wi.gov/forms/sales/index.html](http://www.revenue.wi.gov/forms/sales/index.html).

Also, DOR will no longer mail paper withholding tax returns (Form WT-7-Employer Annual Reconciliation of Wisconsin Income Tax Withheld from Wages). If you or your client needs a paper copy of the Form WT-7 or Form WT-7 instructions, please go to <http://www.revenue.wi.gov/forms/with/index.html>.

# IRS/WDOR TAX PRACTITIONER MEETING JUNE 3, 2009

By Marlene Dunn Till

Kerstin Lanser, IRS Stakeholder Liaison, called the meeting to order. The representatives from IRS, WDOR, and various associations and franchise tax services introduced themselves. You will see references in this report about practitioner concerns. The purpose of this meeting is to provide a forum for questions, ideas, concerns, and discussion that will assist government agencies and practitioners alike in our common goal – service to taxpayers. Jan Anderson and I attended this meeting representing WINATP.

## **Theresa McGill, IRS Sr. Stakeholder Liaison-Bank Secrecy Act (BSA)**

Theresa discussed IRS BSA Compliance Audits. She covered the IRS BSA examination process, money laundering, the BSA structure, and how cases are identified for examination. She defined money service businesses (MSB) and their requirements. She clarified that BSA examinations are Title 31 and not income tax examinations under Title 26. She explained the various components of a Title 31 BSA examination including penalties and compliance mistakes. We are including the link for the IRS Money Services Business Tax Center at IRS.gov. The Tax Center includes BSA Requirements, BSA Forms and Publications, and BSA Resources. The Tax Center can be found at:

<http://www.irs.gov/businesses/small/article/0,,id=185491,00.html> She explained how many of our very small business think they have nothing to do with this Act but are very mistaken. A transaction as small as \$1,000 in a business can bring it under these rules and the penalties are huge. Additional information can be found at the following websites: [www.msb.gov](http://www.msb.gov); [www.fincen.gov](http://www.fincen.gov); and [www.irs.gov](http://www.irs.gov).

## **Jesse Leming, IRS Special Agent Criminal Investigation**

Jesse discussed how some individuals may attempt to defraud the government by filing false income tax returns with the IRS. A “fraudulent return” is one in which the individual is attempting to file using someone else’s name or social security number on the return or where the taxpayer is presenting documents or information that have no basis in fact. He covered the indicators of fraudulent activity. Suspicious documentation and W-2s should be reported to the IRS for evaluation by faxing them directly to the Fraud Detection Center in Kansas City at (816) 292-6190. Contact Special Agent Jesse Leming at (414) 231-2457 with information, questions, or concerns. Documents can also be faxed to Jesse at (414) 231-2455.

## **Tim Sherrill, IRS Collection Territory Manager**

Tim covered the five areas where the IRS can help taxpayers who are financially distressed meet their Federal tax obligations.

1. Added Flexibility for Missed Payments- Taxpayers with existing Installment Agreements should contact the IRS if they are having difficulty making payments due to financial hardship. In certain situations the IRS may allow a skipped payment or a reduced monthly payment amount.

2. Additional Review of Real Property Valuations in Offer in Compromise cases - The IRS recognizes that in these current economic times the value of real property may be difficult to determine in specific markets and is frequently an area of dispute in the computation of Reasonable Collection Potential. Therefore, the IRS is adding an additional review of OIC cases that meet specific criteria and are being recommended for rejection. Offers that meet the following criteria will receive the additional review prior to being rejected by the Service.

- Taxpayer has individual tax liabilities.
- The difference between the amount offered by the taxpayer and the Reasonable Collection Potential as determined by the offer specialist or offer examiner is solely attributable to a disagreement as to the equity in real property.
- There are no other issues present in the case that would independently justify rejection of the offer.

3. Prevention of Offer in Compromise Defaults - Taxpayers who are unable to meet the terms of an accepted Offer in Compromise are able to contact the IRS to discuss options. Wisconsin Offers are monitored in the Memphis Service Center and the OIC hotline number is (901)546-4803.

4. Postponement of Collection Actions - Under certain conditions, the IRS may be able to suspend collection when a hardship situation exists without securing financial data from the taxpayer thus eliminating costs and/or anxiety. The aggregate unpaid balance of assessments including all other accounts already suspended must be less than \$10,000 and one of the following must also exist:

- The taxpayer has a terminal illness or excessive medical bills.
- The taxpayer is incarcerated.
- The taxpayer’s only source of income is social security, welfare, or unemployment.
- The taxpayer is unemployed with no source of income.

5. Expedited Levy Releases - The IRS is working to speed the delivery of levy releases by easing requirements on taxpayers who request expedited levy releases for hardship reasons.

(Continued next page)

## **IRS/WDOR TAX PRACTITIONER MEETING (CONTINUED)**

### **Jon Thelen, IRS Exam Group Manager**

Jon covered Exam's emphasis for the next fiscal year. Exam will continue to focus on high income taxpayers. The IRS considers high income as over \$100,000 in income. This is also the 3rd year (phase 2) of the National Research Program (NRP) Form 1040 Audits and they will be doing high percentages of high income as part of this program. Jon also commented that there has been a significant number of revenue agents recently hired, including 4 in Milwaukee. The IRS is in the process many more agents 2010 and 2011.

### **Mark Miller, IRS Supervisory Associate Area Counsel**

Mark was presented with a question regarding if federal law will allow the filing of a joint return for same sex marriages. Federal law, as it currently stands, does not recognize same sex marriages. Therefore, no joint filing status is allowed. This is because the IRS follows DOMA. He understands that this may be a problem for those who live in a state that recognizes them but then the taxpayers move here.

### **Sandy McQuin, IRS Supervisory Associate Taxpayer Advocate**

Sandy covered the personnel changes in the Taxpayer Advocate's Office staff and provided everyone with a new roster. They are short handed at the moment but should have better staffing very soon. In the interim, they are getting assistance from other Advocate offices. She reviewed the criteria for a Taxpayer Advocate's case. She emphasized that a taxpayer for their representative should not hesitate to talk to someone in the advocates office if you think they can be of assistance.

### **Kerstin Lanser, IRS Sr. Stakeholder Liaison**

Kerstin gave a brief overview of the American Recovery and Reinvestment Act of 2009, which included a power point. She also provided copies of the April and May Hot Issues and information on what practitioners need to know about MeF.

## **WISCONSIN NATP FALL 2009 CONFERENCE**

Do you have clients with Schedule E and/or Business returns? Are you and your clients concerned about being audited on those returns? Learn how you can audit proof those returns.

How do the 2009 Federal tax law changes affect the Wisconsin return? Discussion will focus on how Wisconsin will treat the changes made by the Federal tax law. Will we have more Schedule I adjustments or has Wisconsin changed the law to accept those changes? What will the treatment be and how will it be applied?

### **Speakers: David & Mary Mellem**

Mark your Calendars for November 5th & 6th

Heidel House Resort & Spa

643 Illinois Avenue, Green Lake, WI 54941

For Room Reservations Call: (800) 444-2812

Or reserve online at [www.heidelhouse.com](http://www.heidelhouse.com)

Room Rate: \$89.00 Single or Double – Mention you are with WI NATP

### **Thursday November 5th**

2:30pm – 5pm -- WI NATP Board Meeting - *All Welcome*

6pm – 8pm: Evening Round table discussion - *Kerstin Lanser of the IRS & AnnMarie Alvarez of the WDOR*

### **Friday November 6th**

8 CPE Credits

7:30 am – Registration

8:00am – 4:30pm -- WI NATP Conference - *Annual Meeting held during the lunch break: lunch included.*

# Wisconsin NATP Registration Form Fall Conference and Annual Meeting

Thursday November 5th and Friday November 6th, 2009

Held at: Heidel House Resort & Spa, Green Lake, WI

Friday, 8:00 am – 4:30 pm Registration at 7:30 am

Name: \_\_\_\_\_

Address: \_\_\_\_\_

City/State/Zip: \_\_\_\_\_

Firm Name: \_\_\_\_\_ NATP Member # \_\_\_\_\_

Phone: \_\_\_\_\_ Fax: \_\_\_\_\_ Email: \_\_\_\_\_

Credit Card  
(MC/Visa) \_\_\_\_\_ Expiration \_\_\_\_\_

Signature \_\_\_\_\_  
(For those using a credit card only)

Register BEFORE October 1st and take \$5 off of Registration. Please mail your registration early.

WI NATP Member Conference Fee ..... \$125.00 \$ \_\_\_\_\_

Additional WI NATP Members from same office (list below) \$115.00 ea \$ \_\_\_\_\_  
\_\_\_\_\_

Non WI NATP Member Conference Fee..... \$150.00 ea \$ \_\_\_\_\_

Additional Non WI NATP Members from same office (list below) \$140.00 ea \$ \_\_\_\_\_  
\_\_\_\_\_

Discount – Subtract \$5.00 discount if registration is received by 10/1/2009 (\$ \_\_\_\_\_)

TOTAL AMOUNT ENCLOSED \$ \_\_\_\_\_

Detach with credit card information or mail with payment by October 1st, 2009 to:

NATP Wisconsin Chapter Julie Wallock, Treasurer

1403 Beacon Drive Watertown, WI 53098

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

For Additional Information, Please call Patti Harris at 715-546-4004 or email at [sislake2@hotmail.com](mailto:sislake2@hotmail.com). Visit our web-site at [www.natptax.com/wi.html](http://www.natptax.com/wi.html)

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