

CR 90-98

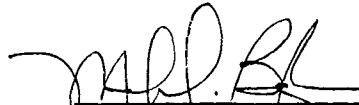
CERTIFICATE

STATE OF WISCONSIN)
) SS
DEPARTMENT OF REVENUE)

I, Mark D. Bugher, Secretary of the Department of Revenue and custodian of the official records certify that the annexed rule, relating to reciprocity and installment sales for income tax purposes was duly approved and adopted by this department on December 13, 1990.

I further certify that this copy has been compared by me with the original on file in this department and that it is a true copy of the original, and of the whole of the original.

IN TESTIMONY WHEREOF, I have hereunto set my hand at 125 South Webster Street in the city of Madison, this 12th day of December, 1990.



Mark D. Bugher
Secretary of Revenue

MDB:VLG:1c
CKLEG/393

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DEC 17 1990

1:50 P.
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ORDER OF THE DEPARTMENT OF REVENUE
REPEALING, RENUMBERING, AMENDING AND RECREATING RULES

The Wisconsin Department of Revenue adopts an order to repeal Tax 2.95(2), (3)(a) and (5)(b)1.(intro.), a. and b.; to renumber Tax 2.95(4)(intro.), (5)(intro.), and (a); to renumber and amend Tax 2.95(3)(b), (4)(a) and (b), (5)(b)2.(intro.), a. and b. and (6); to amend Tax 2.95(title); and to repeal and recreate Tax 2.02 and 2.95(1) relating to reciprocity and installment sales for income tax purposes.

Analysis by the Department of Revenue

Statutory authority: s. 71.80(1)(c), Stats.

Statutes interpreted: ss. 71.01(6), 71.04, 71.05(2) and 71.64(8), Stats.

SECTION 1. Tax 2.02 is repealed and recreated for clarity and to eliminate obsolete language. In addition, the rule is revised to provide that residents of Minnesota who are employed in Wisconsin shall file new Form W-222 with their Wisconsin employer. Upon receipt of this form, the Wisconsin employer may not withhold Wisconsin income tax from the Wisconsin personal service income of the employee. For taxable years prior to 1988, a Minnesota resident was required to file Form W-220 in order to be exempt from Wisconsin withholding. Tax 2.02 as recreated also reflects a change in the name of Form 1-ES; this form is now titled "Wisconsin Estimated Tax Voucher".

SECTION 2. Tax 2.95(title) is amended to provide correct references to statutes. The statutes were renumbered by 1987 Wisconsin Act 312.

SECTION 3. Tax 2.95(1) is repealed and recreated to remove surplus language.

SECTION 4. Tax 2.95(2) is repealed as it is incorporated in sub. (1). Tax 2.95(3)(a) is repealed to remove obsolete language. This is now in a note.

SECTION 5. Tax 2.95(3) (b) is renumbered and amended as a result of the repeal of par. (a) and to remove obsolete language. Subsection (4) is renumbered accordingly and amended to provide information as to the tax treatment of an installment sale when a taxpayer changes residency from or to Wisconsin. Sub. (5)(intro.) and (a) are renumbered accordingly.

SECTION 6. Tax 2.95(5)(b)(intro.), a. and b. are repealed as this language is obsolete and is provided in a note.

SECTION 7. Tax 2.95(5)(b)2.(intro.), a. and b. and (6) are renumbered accordingly and amended to update language per Legislative Council Rules Clearinghouse standards and to address nonresidents who sell an installment obligation relating to Wisconsin real or tangible personal property. The example is updated.

SECTION 1. Tax 2.02 is repealed and recreated to read:

Tax 2.02 RECIPROCITY. (ss. 71.05(2) and 71.64(8), Stats.) (1)

PURPOSE. This section explains the reciprocity agreements between Wisconsin and other states.

(2) DEFINITIONS. The following definitions pertain only to Wisconsin. Definitions of the same terms in other states may vary. In this section:

(a) "Personal service income" means all salaries, wages, commissions and fees earned by an employe and all commissions and fees earned by a self-employed person in the conduct of a profession or vocation. Personal service income does not include income derived from activities involving the substantial use of capital or labor of others.

(b) "Resident" means a natural person who is domiciled in this state.

(3) WISCONSIN LAW. (a) Under s. 71.05(2), Stats., income earned by a nonresident individual for performing personal services in Wisconsin shall be excluded from Wisconsin gross income to the extent the individual's state of residence imposes an income tax on the personal service income, if the state of residence allows:

1. A similar exclusion for personal service income earned by individuals domiciled in Wisconsin while working in that state; or

2. A credit against the tax imposed by that state on the personal service income equal to the Wisconsin tax on the personal service income.

(b) Under s. 71.64(8), Stats., a Wisconsin employer of a nonresident individual residing in a state with which Wisconsin has a reciprocity agreement under sub. (4) need not withhold Wisconsin income tax from personal service income earned in Wisconsin by the nonresident.

(4) AGREEMENTS WITH OTHER STATES. (a) Wisconsin has formal reciprocity agreements with:

1. Kentucky: for the years beginning on and after January 1, 1961.

2. Illinois: for the years beginning on and after January 1, 1971.

3. Michigan: for income earned after October 1, 1967 and years beginning on or after January 1, 1968.

4. Minnesota: for the years beginning on and after January 1, 1968.

(b) Wisconsin practices reciprocity with the following states on the basis of informal agreements and acquiescence by Wisconsin and the other state:

1. Indiana: since prior to 1960.

2. Maryland: since prior to 1960.

(5) EFFECT OF RECIPROACITY. (a) Personal service income included under reciprocity agreements is taxed by an employe's state of residence rather than by an employe's state of employment. Wisconsin will not tax personal service income earned in Wisconsin by residents of states with which Wisconsin has reciprocity and those states may not tax personal service income which a Wisconsin resident earns in their states, except as described in subs. (6), (7), (8) and (10).

(b) For personal service income included under reciprocity agreements, an employer need only withhold income tax for the state of residence of an employe.

(c) Federal law regulates withholding on wages earned by employes engaged in interstate transportation activities.

Note: Additional information on withholding on wages earned by employes engaged in interstate transportation activities may be obtained by writing the Wisconsin Department of Revenue, Compliance Bureau, P.O. Box 8902, Madison, Wisconsin 53708.

(6) PROVISIONS OF AGREEMENT WITH ILLINOIS. (a) The reciprocity agreement with Illinois is limited to "wages, salaries, commissions, and any other form of remuneration paid to employes for personal services." However, the agreement does not extend to fees of lawyers, accountants and other self-employed persons deriving personal service income, to lottery winnings, or to persons identified in pars. (c) and (d).

(b) The Illinois Income Tax Act, Article 15, section 1501(a)(20), defines a resident as "an individual (i) who is in this state for other than a temporary or transitory purpose during the taxable year; or (ii) who is domiciled in this state but is absent from the state for a temporary or transitory purpose during the taxable year". Because of the differences in the definition of resident for Illinois and Wisconsin purposes, a person domiciled in Wisconsin may simultaneously be a resident of Illinois, or a person may be domiciled in Illinois but not be a resident of Illinois.

Example: A person is domiciled in Wisconsin and takes a job in Illinois. The person does not intend to give up his Wisconsin domicile, but instead intends to return to Wisconsin once his job in Illinois is completed (2 to 3 years). Assume that Illinois considers the person's stay in Illinois as other than temporary or transitory. Therefore, the person is a resident of Illinois. The person is also a resident of Wisconsin because he is still domiciled in Wisconsin.

Note: The term "temporary or transitory" as used in the definition of an Illinois resident set forth in sub. (6)(b) is not defined in either Illinois law or regulations. Therefore, whether or not the purpose for which an individual is in, or is absent from, Illinois is temporary or transitory in character depends upon the facts and circumstances of each particular case.

(c) The reciprocity agreement with Illinois does not apply to any form of compensation described in par. (a) paid on or after January 1, 1974 to any individual who, at the time of payment, is simultaneously a resident of Illinois and a domiciliary of Wisconsin. All income of this person is taxable by Wisconsin. However, a credit against Wisconsin income tax may be claimed for income tax paid to Illinois.

(d) An individual who is domiciled in Illinois but is not a resident of Illinois is subject to the Wisconsin income tax on income earned in Wisconsin.

(7) PROVISIONS OF AGREEMENT WITH MICHIGAN. The reciprocity agreement with Michigan is limited to income from "personal services, including salaries, wages or commissions". The agreement does not include income which Michigan considers to be "business income", such as fees of self-employed persons such as professionals.

(8) PROVISIONS OF AGREEMENTS WITH INDIANA AND KENTUCKY. The reciprocity agreements with the states of Indiana and Kentucky are limited to wages, salaries and commissions.

(9) PROVISIONS OF MARYLAND LAW. Although no formal agreement with Maryland exists, s. 291 of the Maryland statutes is comparable to s. 71.05(2), Stats., in that a nonresident may exclude from Maryland taxation, the income from salaries, wages and compensation for personal services to the extent the state of residence of the taxpayer taxes income and accords similar treatment to Maryland residents.

(10) PROVISIONS OF AGREEMENT WITH MINNESOTA. (a) The reciprocity agreement with Minnesota is limited to income from personal services, including wages, salaries, tips, fees, commissions, bonuses, or similar earnings, provided the taxpayer personally renders the services. The reciprocity exclusion for personal service income does not apply where the personal or professional service income is earned as a part of a business operated by the taxpayer which has employees that do more than incidental duties for the business, or where there is the sale or delivery of goods which is more than an incidental part of the business. A partner's salary from a partnership where the selling of goods or services of the employees is more than incidental is subject to the reciprocity exclusion, but the partnership profits are not excluded. Distributions from a tax-sheltered annuity are also considered subject to the reciprocity exclusion.

(b) To qualify for the reciprocity exclusion, the Minnesota agreement requires the taxpayer to have a place of abode in Wisconsin, and the taxpayer is required to customarily return to it at least once a month.

(11) PROCEDURE FOR NONRESIDENTS. (a) Nonresident persons, other than residents of Minnesota, employed in Wisconsin and residing in a state with which Wisconsin has reciprocity shall file form W-220, "Nonresident Employee's

Withholding Reciprocity Declaration" with their Wisconsin employers to be exempt from withholding of Wisconsin income taxes. Upon receipt of this form, Wisconsin employers may not withhold Wisconsin income tax from Wisconsin personal service income of the employe.

(b) Persons who are residents of Minnesota employed in Wisconsin shall file form W-222, "Statement of Minnesota Residency", with their Wisconsin employers to be exempt from withholding of Wisconsin income taxes. Form W-222 should be filed within 30 days of beginning employment in Wisconsin, changing to a new employer in Wisconsin, or establishing Minnesota residency while continuing to work in Wisconsin. Upon receipt of this form, Wisconsin employers may not withhold Wisconsin income tax from Wisconsin personal service income of the employe. To continue the exemption from year to year, a new form W-222 is required to be filed by January 31 of each year.

(c) The reciprocity exclusion does not apply to Wisconsin lottery winnings of nonresident persons.

(12) PROCEDURE FOR WISCONSIN RESIDENTS. (a) Wisconsin residents employed in a state with which Wisconsin has reciprocity shall file form 1-ES, "Wisconsin Estimated Tax Voucher", with the Wisconsin department of revenue if their out-of-state employers do not withhold Wisconsin income tax from their personal service income and if they will have a sufficient Wisconsin tax liability to be required to make payments of estimated tax.

(b) Wisconsin residents may have their employers cease withholding the other state's income tax from their personal service income and may claim a refund from that state if income taxes are withheld from their personal service income after the effective date of a reciprocity agreement.

(c) Wisconsin residents earning personal service income in states where it is taxable by the other state may claim a credit on their Wisconsin income tax returns for net income taxes paid to these states.

Note to Revisor: Insert the following note at the end of sub. (12)(c):

Note: Refer to s. Tax 2.955 for information on the credit for tax paid to other states.

(13) DELINQUENT TAXES. Reciprocity agreements shall not affect the withholding of delinquent Wisconsin income taxes, interest, penalties and costs under s. 71.91(7), Stats.

Note to Revisor: Insert the following Note at the end of Tax 2.02:

Note: Forms 1-ES, W-220 and W-222 and their instructions may be obtained free of charge by writing the Wisconsin Department of Revenue, P.O. Box 8903, Madison, Wisconsin 53708.

Out-of-state employers of Wisconsin residents wishing to withhold Wisconsin income tax from those employe's incomes may contact the department's Compliance Bureau, P.O. Box 8902, Madison, Wisconsin 53708.

SECTION 2. Tax 2.95(title) is amended to read:

Tax 2.95(title) REPORTING OF INSTALLMENT SALES BY NATURAL PERSONS AND FIDUCIARIES. (s. 71.01(6) and 71.04(1)(a), Stats.)

SECTION 3. Tax 2.95(1) is repealed and recreated to read:

Tax 2.95(1) GENERAL. The Wisconsin tax treatment of installment sales by natural persons and fiduciaries is determined under the internal revenue code in effect under s. 71.01(6), Stats. Installment sales may be made of either real or personal property. Because for Wisconsin purposes, at the time of the sale, the seller may be either a resident or nonresident, and the property may be realty or personalty, tangible or intangible, and may be located within or without Wisconsin, special situations that are not addressed in the internal revenue code may arise which affect the reporting of the sale.

SECTION 4. Tax 2.95(2) and (3)(a) are repealed.

SECTION 5. Tax 2.95(3)(b), (4) and (5)(intro.) and (a) are renumbered Tax 2.95(2), (3) and (4)(intro.) and (a) and Tax 2.95(2) and (3)(a) and (b) as renumbered are amended to read:

Tax 2.95(2)(title) SITUS OF INCOME.--~~Beginning with the 1975 taxable year and thereafter, s. 71.07(1), Stats., provides that~~ Under s. 71.04(1)(a), Stats., all income or loss of resident individuals shall follow the residence of the individual. A nonresident's income or loss derived from the sale of real property or tangible personal property follows the situs of the property. Interest income of a nonresident and income from the sale of intangible personal property follows the ~~situs of the~~ individual's residence.

(3)(a) Resident seller. If the seller is a Wisconsin resident, the portions of each installment payment that represent gain and interest income from the sale which are received while the seller is a ~~Wisconsin~~ resident of this state are taxable by Wisconsin. If the resident seller abandons Wisconsin domicile and establishes residence in another state, neither the gain nor interest payments received while a nonresident is taxable by Wisconsin.

(b) Nonresident seller. If the seller is not a Wisconsin resident, the portions of each installment payment that represent gain and interest income from the sale are not taxable by Wisconsin. If the seller subsequently becomes a Wisconsin resident after the sale, the portion of each installment payment received after becoming a Wisconsin resident representing gain is not taxable by Wisconsin, but the portion representing interest on the installment note is taxable by Wisconsin.

SECTION 6. Tax 2.95(5)(b)1.(intro.), a. and b. are repealed.

SECTION 7. Tax 2.95(5)(b)2.(intro.), a. and b. and (6) are renumbered (4)(b)(intro.), 1. and 2. and (5) and are amended to read.

Tax 2.95(4)(b) Out-of-state property. ~~If the~~ For property is located outside of Wisconsin ~~and the sale occurred~~ which is sold in taxable year 1975 or thereafter:

1. If the sale ~~occurred~~ occurs while the seller was is a Wisconsin resident and the seller is a Wisconsin resident at the time installment payments are received, the portions of each of these installment payments that represent gain and interest income from the sale are taxable by Wisconsin. However, if the seller no longer is a Wisconsin resident when installment payments are received, the portions of each of these installment payments that represent gain and interest income from the sale are not taxable by Wisconsin.

2. If the sale ~~occurred~~ occurs while the seller was is not a Wisconsin resident and the seller is a Wisconsin resident at the time installment payments are received, the portion of each of the installment payments that represents gain is not taxable by Wisconsin, but interest income from the sale is taxable. However, if the seller is not a Wisconsin resident at the time installment payments are received, the portions of each of these installment payments that represent gain and interest income from the sale are not taxable by Wisconsin.

Note to Revisor: Insert the following note after sub. (4)(b)2.

Note: For taxable years prior to 1975, s. 71.07(1), Stats., provided that for Wisconsin income taxation purposes, income or loss derived from the sale of real property or tangible personal property followed the situs of the property. Interest income and income or loss from the sale of intangible personal property followed the individual's residence. Therefore, if real property or tangible personal property which was located outside Wisconsin was sold on the installment method prior to taxable year 1975:

1) The portion of each installment payment that represents gain is not taxable by Wisconsin regardless of whether the seller is a resident or nonresident of Wisconsin at the time payments are received, regardless of whether the payments are received in 1975 or in any subsequent year.

2) The portion of each installment payment that represents interest income is taxable by Wisconsin if the seller is a Wisconsin resident at the time payments are received. If the seller is a nonresident of Wisconsin at the time payments are received, the interest portion is not taxable by Wisconsin.

(5) TAXATION OF PROCEEDS FROM SALE OF INSTALLMENT OBLIGATION. An If the sale of an installment obligation {, i.e., an individual's right to unpaid

installments from the sale of property}, ~~is intangible personal property~~
occurs while the seller is a Wisconsin resident, gain or loss on the sale is
taxable by Wisconsin. Internal revenue code s. 453B provides that any gain or
loss resulting from the disposition of an installment obligation shall be
considered as resulting from the sale or exchange of the property in respect
of which the installment obligation was received. Therefore, if the sale of
an installment obligation occurs while the seller is not a Wisconsin resident,
gain or loss on the sale is taxable by Wisconsin where the installment
obligation resulted from the sale of real property or tangible personal
property located in Wisconsin. ~~Any gain or loss from the sale of an
installment obligation follows the residence of the seller. Therefore, any
gain or loss of a Wisconsin resident must be included in, or subtracted from,
Wisconsin taxable income.~~

Note to Revisor: Include the following example after sub. (5). Delete
the ~~example~~ currently following sub. (6).

Example: In 1987 an Illinois resident sells Wisconsin real estate for
\$140,000. The adjusted basis of the property is \$70,000 which results in a
gross profit percentage of 50%. The seller receives a down payment of \$40,000
and an installment note of \$100,000 for the balance. In 1988, after receiving
a \$60,000 payment on the principal plus interest of \$4,000, the installment
obligation was sold for \$45,000. The seller's Wisconsin taxable income from
these transactions is as follows:

		<u>Wisconsin Income</u>
1987 - Selling price	\$140,000	
Wisconsin adjusted basis	70,000	
Gross profit	<u>\$ 70,000</u>	
Gross profit percent	50%	
Down payment received	\$ 40,000	
Profit reportable (50% x \$40,000)	20,000	<u>\$ 20,000</u>
Total Wisconsin Income		<u>\$ 20,000</u>
1988 - Payment on principal received	\$ 60,000	
Profit reportable (50% x \$60,000)	30,000	\$ 30,000
Interest received	4,000	-0-
Sale of installment obligation:		
Selling price	45,000	


Less basis - unpaid balance of \$40,000 less unpaid profit due of \$20,000 ($\$40,000 \times 50\%$)	20,000	
Gain on sale of installment obligation (\$45,000 - \$20,000)	25,000	<u>25,000</u>
Total Wisconsin Income		<u>\$ 55,000</u>

This rule order shall take effect on the first day of the month following publication as provided in s. 227.22(2)(intro.), Stats.

Final Regulatory Flexibility Analysis

The rule order does not have a significant economic impact on a substantial number of small businesses.

Date: December 12, 1990

DEPARTMENT OF REVENUE
By: 
Mark D. Bugher
Secretary of Revenue

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FISCAL ESTIMATE

DCA-2048 (R 10/88)

ORIGINAL
 CORRECTED

UPDATED
 SUPPLEMENTAL

Subject

Reciprocity; Installment Sales

Fiscal Effect

State: No State Fiscal Effect

Check columns below only if bill makes a direct appropriation or allocates a sum sufficient appropriation.

- Increase Existing Appropriation
- Decrease Existing Appropriation
- Create New Appropriation
- Increase Existing Revenue
- Decrease Existing Revenue

Increase Costs - May be possible to Absorb Within Agency's Budget Yes No

Decrease Costs

Local: No local government costs

- 1. Increase Costs
 Permissive Mandatory
- 2. Decrease Costs
 Permissive Mandatory

- 3. Increase Revenues
 Permissive Mandatory
- 4. Decrease Revenues
 Permissive Mandatory

5. Types of Local Governmental Units Affected:
- Towns
 - Villages
 - Cities
 - Counties
 - Others _____

Funds sources affected

- GPR
- FED
- PRO
- PRS
- SEG
- SEG-6

Affected Ch. 20 Appropriations

Assumptions Used in Arriving at Fiscal Estimate

The changes will have no fiscal effect. The rules are updated to reflect current tax forms and recent law changes.

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Long-Range Fiscal Implications

Agency/Prepared by: (Name & Phone No.)
Wisconsin Department of Revenue
John Tuohy, 266-7817

Authorizing Signature/Telephone No. 266-2700

Margaret M. Dennis

Date

4/11-2/90

FISCAL ESTIMATE WORKSHEET

1989 Session

Detailed Estimate of Annual Fiscal Effect ORIGINAL UPDATED
 DOA-2047(R 10/88) CORRECTED SUPPLEMENTAL

LRB or Bill No./Adm. Rule No. Amendment No.
 Tax Rules 2.02/2.95

Subject
 Reciprocity; Installment Sales

I. One-time Costs or Revenue Fluctuations for State and/or Local Government (do not include in annualized fiscal effect):

II. Annualized Costs:		Annualized Fiscal impact on State funds from:	
		Increased Costs	Decreased Costs
Note: Treat fiscal costs like a "checkbook": increased costs reduce available funds (-); decreased costs increase available funds (+).			
A. State Costs by Category			
Salaries and Fringes		\$ -	\$ +
Staff Support Costs		-	+
Other State Costs		-	+
Local Assistance		-	+
Aids to Individuals or Organizations		-	+
TOTAL State Costs by Category		\$ -	\$ +
B. State Costs by Source of Funds			
GPR		\$ -	\$ +
FED		-	+
PRO/PRS		-	+
SEG/SEG-S		-	+
C. FTE Position Changes		Increased Pos. + ()	Decreased Pos. - ()
III. State Revenues-		Decreased Rev.	Increased Rev.
Complete this only when proposal will increase or decrease state revenues, such as taxes, license fees, etc.			
GPR Taxes		\$ -	\$ +
GPR Earned		-	+
FED		-	+
PRO/PRS		-	+
SEG/SEG-S		-	+
TOTAL State Revenues		\$ -	\$ +

Net Annualized Fiscal Impact on State & Local Funds

State	Annual Increases	Annual Decreases	Local	Annual Increases	Annual Decreases
Total Costs	\$ -	\$ +	Total Costs	\$ -	\$ +
Total Revenues	+	-	Total Revenues	+	-

NET Impact on State Funds \$ (+) or None
 NET Impact on Local Funds \$ (+) or None

Agency/Prepared by: (Name & Phone No.) Authorized Signature/Telephone No. Date



State of Wisconsin ● DEPARTMENT OF REVENUE

125 SOUTH WEBSTER STREET ● P.O. BOX 8933 ● MADISON, WISCONSIN 53708 ● 608-266-6466 ● FAX 608-266-5718

Tommy G. Thompson
Governor

Mark D. Bugher
Secretary of Revenue

December 13, 1990

Douglas LaFollette
Secretary of State
30 West Mifflin Street, 10th Floor
Madison, Wisconsin 53703

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Dear Secretary LaFollette:

Enclosed are a Certificate and an Order of the Department of Revenue adopting Clearinghouse Rule 90-98.

These materials are filed with you pursuant to s. 227.20, Stats.

Sincerely,

Mark D. Bugher
Secretary of Revenue

MDB:VLG:lc
CKLEG/391

Enclosure

cc: Revisor of Statutes



State of Wisconsin ● DEPARTMENT OF REVENUE

125 SOUTH WEBSTER STREET ● P.O. BOX 8933 ● MADISON, WISCONSIN 53708 ● 608-266-6466 ● FAX 608-266-5718

Tommy G. Thompson
Governor

Mark D. Bugar
Secretary of Revenue

December 13, 1990

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Gary L. Poulson
Assistant Revisor
2nd Floor
119 Martin Luther King, Jr. Blvd.
Madison, Wisconsin 53703

Revisor of Statutes
Bureau

Re: Clearinghouse Rule 90-98

Dear Mr. Poulson:

Enclosed are a certified copy and an extra copy of an Order of the Department of Revenue promulgating rules relating to reciprocity and installment sales for income tax purposes.

These materials are filed with you pursuant to s. 227.20(1), Stats.

Sincerely,

Mark D. Bugar
Secretary of Revenue

MDB:VLG:lc
CKLEG/392

Enclosure

cc: Douglas J. LaFollette, Secretary of State
Prentice Hall, Inc.
Commerce Clearinghouse, Inc.