

1983 Assembly Bill 394

Date of enactment: **April 20, 1984**  
Date of publication: **April 26, 1984**

**1983 Wisconsin Act 259**

AN ACT to amend 71.10 (8n) of the statutes, relating to required reports on money paid to individuals for services.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

SECTION 1. 71.10 (8n) of the statutes is amended to read:

71.10 (8n) Every resident of this state and every nonresident carrying on activities within this state, whether taxable or not under this chapter, who ~~or which shall pay~~ pays in any calendar year for services performed within this state by an individual remuneration which is excluded from the definition of wages in s. 71.19 (1), in the amount of ~~\$500~~ \$600 or more, shall, on or before January 31 of the succeeding year furnish the department of revenue at its offices in Madison, a written statement in such form as required by the department, disclosing the name of the payor, the name and address of the recipient and the total amount paid in such year to such recipient. In any case in which an individual receives wages, as defined in s. 71.19 (1) and also remuneration for services which remuneration is excluded from such definition, both from the same payor, the wages and the excluded remuneration shall both be reported in the report required by sub. (8m) in a manner satisfactory to the department, regardless of the amount of the excluded remuneration.

---