

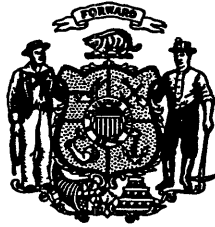
WISCONSIN LEGISLATIVE COUNCIL STAFF



***RULES CLEARINGHOUSE***

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**CLEARINGHOUSE REPORT TO AGENCY**

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[THIS REPORT HAS BEEN PREPARED PURSUANT TO S. 227.15, STATS. THIS IS A REPORT ON A RULE AS ORIGINALLY PROPOSED BY THE AGENCY; THE REPORT MAY NOT REFLECT THE FINAL CONTENT OF THE RULE IN FINAL DRAFT FORM AS IT WILL BE SUBMITTED TO THE LEGISLATURE. THIS REPORT CONSTITUTES A REVIEW OF, BUT NOT APPROVAL OR DISAPPROVAL OF, THE SUBSTANTIVE CONTENT AND TECHNICAL ACCURACY OF THE RULE.]

**CLEARINGHOUSE RULE 99-035**

**AN ORDER to create Tax 1.12, relating to electronic funds transfer.**

Submitted by **DEPARTMENT OF REVENUE**

02-18-99      RECEIVED BY LEGISLATIVE COUNCIL.  
03-16-99      REPORT SENT TO AGENCY.

RS:WF:jal;rv

**LEGISLATIVE COUNCIL RULES CLEARINGHOUSE REPORT**

This rule has been reviewed by the Rules Clearinghouse. Based on that review, comments are reported as noted below:

1. STATUTORY AUTHORITY [s. 227.15 (2) (a)]

Comment Attached      YES       NO

2. FORM, STYLE AND PLACEMENT IN ADMINISTRATIVE CODE [s. 227.15 (2) (c)]

Comment Attached      YES       NO

3. CONFLICT WITH OR DUPLICATION OF EXISTING RULES [s. 227.15 (2) (d)]

Comment Attached      YES       NO

4. ADEQUACY OF REFERENCES TO RELATED STATUTES, RULES AND FORMS  
[s. 227.15 (2) (e)]

Comment Attached      YES       NO

5. CLARITY, GRAMMAR, PUNCTUATION AND USE OF PLAIN LANGUAGE [s. 227.15 (2) (f)]

Comment Attached      YES       NO

6. POTENTIAL CONFLICTS WITH, AND COMPARABILITY TO, RELATED FEDERAL  
REGULATIONS [s. 227.15 (2) (g)]

Comment Attached      YES       NO

7. COMPLIANCE WITH PERMIT ACTION DEADLINE REQUIREMENTS [s. 227.15 (2) (h)]

Comment Attached      YES       NO

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## CLEARINGHOUSE RULE 99-035

### Comments

**[NOTE: All citations to "Manual" in the comments below are to the Administrative Rules Procedures Manual, prepared by the Revisor of Statutes Bureau and the Legislative Council Staff, dated September 1998.]**

#### 1. Statutory Authority

Section Tax 1.12 (11) (c) provides that the Secretary of Revenue's determination of whether it is an undue hardship to require a taxpayer to use electronic fund transfers for payments to the Department of Revenue is "not appealable." There does not appear to be any statutory authority for this paragraph. The department should either provide an explanation of the statutory authority for this paragraph or delete it from the rule.

#### 2. Form, Style and Placement in Administrative Code

The second sentence of s. Tax 1.12 (3) (d) is explanatory in nature. If the department determines that this sentence is necessary, it should be placed in a note following par. (d). [See s. 1.09 (1), Manual. See, also, the second sentence of s. Tax 1.12 (3) (h).]

#### 5. Clarity, Grammar, Punctuation and Use of Plain Language

a. Section Tax 1.12 (3) (a) defines the term "ACH" in part to mean a central clearing facility operated by a federal reserve bank or a private sector organization on behalf of depository financial institutions. Subsection (3) (h) states that settlement in the ACH system generally occurs through federal reserve banks, implying that settlement may occur outside of a federal reserve bank. Finally, sub. (3) (i) defines the term "settlement date" to mean the date on which an exchange of funds with respect to an entry or entries is reflected on the books of the federal reserve bank. Given the

provisions of sub. (3) (a) and (h), should other entities be added to a federal reserve bank in sub. (3) (i)?

b. It is suggested that s. Tax 1.12 (4) be redrafted to require that a person who owes the taxes and fees described in sub. (4) must pay them using the EFT payment method. In addition, is it clear whether the \$40,000 or \$10,000 limits in sub. (4) apply to a person required to pay the taxes and fees enumerated in sub. (4) regardless of how many business locations that person has?

c. It is suggested that the word "year" in s. Tax 11.12 (4) (a) 1. be replaced with the word "year's." In addition, it is suggested that the word "payment" be placed after the word "withholding" in s. Tax 11.12 (4) (a) 2.

d. In s. Tax 11.12 (4) (a) 3., the quotation marks should be deleted.

e. Section Tax 11.12 (4) (a) 8. provides that the EFT payment method must be used for payments of alternate fuels tax when the "total tax due" in the prior calendar year was \$40,000 or more. Unless there is a difference in the meaning of the term "total tax due" and the term "tax due" which is used in other subdivisions of s. Tax 11.12 (4) (a), it is suggested that the word "total" be eliminated from subd. 8.

f. Section Tax 11.12 (4) (b) would be clearer if it were rewritten to read: "Any person not required to use the EFT payment method under par. (a) may elect to use the EFT payment method to pay or deposit the taxes or fees specified in par. (a).

g. It is suggested that s. Tax 11.12 (6) (c) be revised to state whether a person required to make payments using the EFT payment method on the date required under s. Tax 11.12 (5) is still required to make those payments on that date if the department has not confirmed the payment registration and provided payment instructions to the payer under s. Tax 11.12 (6) (c).

h. Section Tax 11.12 (7) (a) provides that ACH debit transfers shall be made using a touch tone telephone, computer with modem or "other department approved method." It is suggested that the word "a" be placed before the word "computer" and the word "modem." In addition, s. Tax 11.12 (7) (a) should provide information on how a person determines whether there is another approved method of making ACH debit transfers.

i. Section Tax 11.12 (7) (a) 2. and (b) 2. and (10) are confusing. The language in sub. (7) requires transfers to be "initiated" before a certain time in order to be timely received. The language in sub. (10) requires payments or deposits to have a "settlement date" on or before the described due date in order to be considered timely. Does this mean that even if a payment is received by the settlement date, it is not considered timely if the payment was not initiated before a certain date? It is suggested that s. Tax 11.12 be redrafted to provide a clear answer to this question.

j. In the second sentence of the example following s. Tax 11.12 (10), should the phrase "or before" be inserted after the phrase "settle on"?



# State of Wisconsin • DEPARTMENT OF REVENUE

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*Tommy G. Thompson*  
Governor

*Cate Zeuske*  
Secretary of Revenue

June 24, 1999

Honorable Fred Risser  
President, State Senate  
Rm 220 South State Capitol  
PO Box 7882  
Madison WI 53707-7882

Honorable Scott Jensen  
Speaker State Assembly  
Rm 211 W State Capitol  
PO Box 8952  
Madison WI 53708

Re: Clearinghouse Rule 99-035

Dear Senator Risser and Representative Jensen:

Pursuant to s. 227.19(2), Stats., this is to notify you that the proposed rule order relating to electronic funds transfer is in final draft form. The proposed rule order was published in the **Wisconsin Administrative Register** in Mid-May 1999. A public hearing was not required under the exception provided in s. 227.16(2)(e), Stats.

Copies of the proposed rule order and Report required under s. 227.19(2) and (3), Stats., are enclosed. A brief summary of the proposed rule order follows:

### Summary of Proposed Rule Order

Statutory authority: ss. 73.029 and 227.11(2)(a), Stats.


Statutes interpreted: ss. 71.01(8r), 71.42(3m), 71.63(1m) and (5m), 71.65(3)(a), 73.029, 77.58(1m), 77.61(14), 77.96(5m), 78.12(5), 78.55(5m), 139.01(5m), 139.30(8m) and 139.75(5m), Stats.

**SECTION 1.** Tax 1.12 is created to permit the Department of Revenue to require electronic funds transfer, or "EFT," to pay or deposit certain taxes and fees, including but not limited to corporate income and franchise tax; income tax withholding; general, county and special district, or "stadium," sales and use tax; fermented malt beverages tax; liquor, or "distilled spirits and wine," tax and administrative fee; cigarette tax; tobacco products tax; alternate fuels tax; general aviation fuel tax; motor vehicle fuel tax and petroleum inspection fee; and individual and fiduciary income tax, when the amounts due in the prior year equaled or exceeded a specified amount. The rule is being promulgated because it is the only method by which the department may require EFT as a payment method, as a result of the creation of s. 73.029, Stats., by 1997 Wis. Act 27.

Honorable Fred Risser  
Honorable Scott Jensen  
Page 2

In addition to providing for EFT payment requirements, the rule also provides information for taxpayers who elect to use EFT.

Sincerely,



Cate Zeuske  
Secretary of Revenue

CZ:MPW:cll  
e:rules\112 Committees - President Speaker

Enclosure

cc: Deputy Revisor

**DEPARTMENT OF REVENUE**

**CLEARINGHOUSE RULE NUMBER 99-035**

**SECTION 227.19(2) AND (3), STATS., REPORT**

**Need for Proposed Rule**

The rule is necessary to enable the department to require electronic funds transfer ("EFT") as a method for paying or depositing certain taxes or fees. The department may require EFT only by promulgating rules, as a result of the creation of s. 73.029, Stats., by 1997 Wisconsin Act 27. The rule specifies which taxes and fees are required to be paid or deposited using EFT, and it provides information for taxpayers who elect to use EFT even though not required to do so.

**Public Hearing**

A public hearing was not required, pursuant to s. 227.17(2)(e), Stats.

**Legislative Council Staff Recommendations**

All comments made by the Legislative Council Rules Clearinghouse have been incorporated into this proposed rule order, except that the change suggested in comment 5.e is not made because the phrase "total tax due" is necessary in regard to payments of alternate fuels tax.

**Regulatory Flexibility Analysis**

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

**PROPOSED ORDER OF THE DEPARTMENT OF REVENUE  
CREATING RULES**

The Wisconsin Department of Revenue proposes an order to create Tax 1.12, relating to electronic funds transfer.

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**Analysis by the Department of Revenue**

Statutory authority: ss. 73.029 and 227.11(2)(a), Stats.

Statutes interpreted: ss. 71.01(8r), 71.42(3m), 71.63(1m) and (5m), 71.65(3)(a), 73.029, 77.58(1m), 77.61(14), 77.96(5m), 78.12(5), 78.55(5m), 139.01(5m), 139.30(8m) and 139.75(5m), Stats.

**SECTION 1.** Tax 1.12 is created to permit the Department of Revenue to require electronic funds transfer, or "EFT," to pay or deposit certain taxes and fees, including but not limited to corporate income and franchise tax; income tax withholding; general, county and special district, or "stadium," sales and use tax; fermented malt beverages tax; liquor, or "distilled spirits and wine," tax and administrative fee; cigarette tax; tobacco products tax; alternate fuels tax; general aviation fuel tax; motor vehicle fuel tax and petroleum inspection fee; and individual and fiduciary income tax, when the amounts due in the prior year equaled or exceeded a specified amount. The rule is being promulgated because it is the only method by which the department may require EFT as a payment method, as a result of the creation of s. 73.029, Stats., by 1997 Wis. Act 27.

In addition to providing for EFT payment requirements, the rule also provides information for taxpayers who elect to use EFT.

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**SECTION 1.** Tax 1.12 is created to read:

**Tax 1.12 Electronic funds transfer.** (1) **SCOPE.** This section applies to any person who is required to or elects to pay or deposit taxes or fees by electronic funds transfer, or "EFT."

(2) **PURPOSE.** The purpose of this section is to specify which taxes and fees are required to be paid or deposited using the EFT payment method, to provide that certain persons not required to use the EFT payment method may elect to do so and to explain the procedures for using EFT.

(3) **DEFINITIONS.** In this section:

(a) "ACH" means automated clearing house, a central clearing facility operated by a federal reserve bank or a private sector organization on behalf of depository financial institutions in which depository financial institutions transmit or receive ACH entries.



(b) "ACH credit" means the EFT payment option in which the payer initiates the transfer of funds by authorizing the payer's financial institution to transfer the payment amount to the department's depository bank.

(c) "ACH debit" means the EFT payment option in which the payer initiates the transfer of funds by authorizing the department's depository bank to transfer the payment amount from the payer's account.

(d) "Electronic funds transfer" or "EFT" means any transfer of funds initiated through a terminal, telephone, computer or magnetic tape authorizing a financial institution to debit or credit an account for next day settlement.

**Note:** The EFT payment method allows funds to be transferred electronically from the payer's financial institution to the department's depository bank eliminating the need to prepare and process a paper check.

(e) "Entry" means an electronic item representing the transfer of funds in the ACH system.

(f) "Financial institution" means any bank, savings and loan, credit union, industrial bank or other institution organized under either national or state banking laws capable of both accepting deposits and making loans.

(g) "Payer" means any person who is required to or elects to pay or deposit taxes or fees by electronic funds transfer.

(h) "Settle" or "settlement" means to transfer funds, or a transfer of funds, between two parties in cash or negotiable items or on the books of a mutual depository to complete one or more prior transactions and made subject to a final accounting.

(i) "Settlement date" means the date on which an exchange of funds with respect to an entry or entries is reflected on the books of the department's depository bank.

(j) "Trace number" means a character code uniquely identifying each ACH entry.

(4) REQUIREMENT OR ELECTION TO USE EFT. (a) Except as provided in sub. (11), the department requires a person who owes taxes and fees as described in subds. 1. to 11. to

pay or deposit the taxes and fees using the EFT payment method. The following taxes and fees are included in the EFT payment requirement:

1. Corporate income and franchise tax estimated tax payments and tax due with the tax return when the net tax less refundable credits on the prior year's tax return was \$40,000 or more.

2. Income tax withholding payments when the required deposits were \$10,000 or more in the prior calendar year.

3. General, county and stadium sales and use tax when the aggregate amount due in the prior calendar year was \$10,000 or more.

**Note:** See s. Tax 11.001(4) for the definition of stadium tax.

4. Fermented malt beverages tax when the tax due after the adjustment for any overpayment or additional amount due for a previous period was \$40,000 or more in the prior calendar year.

5. Liquor or "distilled spirits and wine" tax and administrative fee when the aggregate net amount of tax and fee due in the prior calendar year was \$40,000 or more.

6. Cigarette tax when the net tax due before printing and shipping costs was \$40,000 or more in the prior calendar year.

7. Tobacco products tax when the tax due in the prior calendar year was \$40,000 or more.

8. Alternate fuels tax when the total tax due in the prior calendar year was \$40,000 or more.

9. General aviation fuel tax when the tax due in the prior calendar year was \$40,000 or more.

10. Motor vehicle fuel tax and petroleum inspection fee when the aggregate amount due in the prior calendar year was \$40,000 or more.

11. Individual and fiduciary income tax estimated tax payments when the estimated tax payments as required under s. 71.09, Stats., were \$40,000 or more in the prior taxable year.

(b) Any person not required to use the EFT payment method under par. (a) may elect to use the EFT payment method to pay or deposit the taxes or fees specified in par. (a).

(5) DATE FIRST EFT PAYMENT REQUIRED. The department shall notify a person when EFT payments or deposits are required. A 90-day EFT registration period shall follow the notification. The first required EFT payment or deposit shall be due on the first payment or deposit due date following the end of the registration period.

**Example:** An employer required to make semi-monthly deposits of withholding tax is notified of the EFT requirement on November 10, 1999. The first EFT deposit is due February 15, 2000, which is the first deposit due date following the end of the 90-day registration period.

(6) REGISTRATION FOR EFT. (a) Payers shall register with the department to use the EFT payment method before making EFT payments or deposits. Payers required to pay or deposit by EFT shall be notified by the department as provided in sub. (5) and given registration instructions. Persons who elect to pay or deposit by EFT may request an EFT registration packet from the department.

**Note:** A request for an EFT registration packet may be made by calling the department's forms request line at (608)266-1961, or by writing to Forms Request Office, Wisconsin Department of Revenue, P.O. Box 8903, Madison, WI 53708-8903.

(b) As part of the registration process, the payer shall provide a signed authorization statement to the department authorizing the department to make ACH debit transfers through its depository bank or to receive ACH credit transfers from the payer's financial institution.

(7) EFT PAYMENT PROCEDURES. EFT payments or deposits shall be credited by the department directly to the payer's tax account. The payer may use the ACH debit or ACH credit transfer option, or both, as follows:

(a) *ACH debit transfers.* 1. ACH debit transfers shall be made using a touch tone telephone, a computer with a modem or another department approved method. A toll free telephone number and voice instructions shall be provided by the department for the payer to

use when initiating an ACH debit transfer via telephone. Required payment information includes the tax type code for the tax being paid, the tax period date to which the payment should be applied, the amount of the payment and the effective date of the payment.

**Note:** written requests for department approval of another ACH debit transfer method should be addressed to Electronic Funds Transfer, Wisconsin Department of Revenue, P.O. Box 8912, Madison WI 53708-8912.

2. The payer shall initiate ACH debit transfers before 4:00 p.m. central standard time or central daylight savings time, as applicable, at least one business day before the prescribed due date of the payment in order for the payment to have a settlement date on or before the prescribed due date.

*(b) ACH credit transfers.* 1. A payer shall initiate ACH credit transfers through the payer's financial institution following directions specific to that financial institution.

2. In order for the payment to have a settlement date on or before the prescribed due date, ACH credit transfers shall be initiated in time for the payer's financial institution to settle the funds transfer on or before the due date of the payment.

(8) COSTS TO INITIATE EFT. (a) ACH debit transfers shall occur at no cost to the payer.

(b) Payers using ACH credit transfers are liable for any fees charged by the payer's financial institution.

(9) EVIDENCE OF EFT PAYMENT. A payer receives a trace number for each EFT transaction. The trace number given to the payer during the EFT transaction and included as part of the ACH entry is the payer's confirmation of payment or deposit and shall provide proof of the date and amount of the payment or deposit.

(10) DUE DATE OF EFT PAYMENT. (a) In order for EFT payments and deposits to be considered received on or before the prescribed due date, EFT payments or deposits shall have a settlement date on or before the prescribed due date, or the revised due date as provided in par. (c), of the payment or deposit.

(b) Payments or deposits made by EFT with a settlement date later than the prescribed due date or revised due date of the payment or deposit shall be considered late and shall be subject to all applicable late fees, penalties and interest.

(c) When the prescribed due date falls on a weekend or legal holiday, the payment due date is revised to be the first business day immediately following the weekend or holiday.

**Example:** If the prescribed due date falls on a Monday which is also memorial day, an ACH debit transfer must be initiated on or before the preceding Friday so that it has a settlement date on or before the following Tuesday, when the payment is due. A payer using an ACH credit transfer must work with the financial institution to initiate the transfer in time to settle on or before the revised payment due date.

(11) EXCEPTION TO EFT REQUIREMENT. (a) The secretary of revenue may waive the requirement to use the EFT payment method when the secretary determines that the requirement causes an undue hardship, if the person otherwise required to use EFT does all of the following:

1. Requests the waiver in writing.

**Note:** Written waiver requests should be addressed to Electronic Funds Transfer, Wisconsin Department of Revenue, P.O. Box 8912, Madison, WI 53708-8912.

2. Clearly indicates why the requirement causes an undue hardship.
3. Is current in all return and report filings and tax payments.

(b) In determining whether the EFT requirement causes an undue hardship, the secretary of revenue may consider the following factors:

1. Unusual circumstances which may prevent the payer from using the EFT method.

**Examples:** Examples of unusual circumstances include:

- 1) The person does not have access to a touch tone telephone.
- 2) The person is physically unable to use a touch tone telephone.
- 3) The telephone system available to the person is incompatible with the department's telephone system used for EFT registration or payments, or both.

2. Any other factor which the secretary determines is pertinent.

**Note:** Section Tax 1.12 interprets ss. 71.01(8r), 71.42(3m), 71.63(1m) and (5m), 71.65(3)(a), 73.029, 77.58(1m), 77.61(14), 77.96(5m), 78.12(5), 78.55(5m), 139.01(5m), 139.30(8m) and 139.75(5m), Stats.

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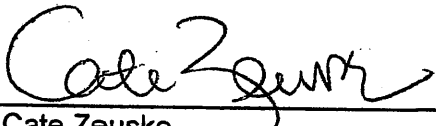
The rules contained in this order shall take effect on the first day of the month following publication in the Wisconsin administrative register as provided in s. 227.22(2)(intro.), Stats.

**Initial Regulatory Flexibility Analysis**

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

DEPARTMENT OF REVENUE

Dated: 4-25-99

By:   
Cate Zeuske  
Secretary of Revenue

112 Proposed Order

LRB or Bill No./Adm. Rule No.

TAX 1.12

Amendment No. If Applicable

**FISCAL ESTIMATE**  
DOA-2048 N(R10/94)

- ORIGINAL       UPDATED  
 CORRECTED       SUPPLEMENTAL

**Subject**

Electronic Funds Transfer

**Fiscal Effect**

State:  No State Fiscal Effect

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

- Increase Existing Appropriation       Increase Existing Revenues  
 Decrease Existing Appropriation       Decrease Existing Revenues  
 Create New Appropriation

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 \_\_\_\_\_

School Districts       WTCS Districts

**Fund Sources Affected**

- GPR    FED    PRO    PRS    SEG    SEG-S

**Affected Ch. 20 Appropriations**

**Assumptions Used In Arriving at Fiscal Estimate**

Tax 1.12 is created to permit the Department of Revenue (DOR) to require electronic funds transfer (EFT) to pay income, sales and excise taxes. In general, EFT could be required for persons or businesses with prior calendar year deposits of \$40,000 or more. For income tax withholding and sales tax, EFT could be required for those with prior calendar year deposits of \$10,000 or more. EFT could be accomplished by debit transfers with costs paid by DOR or credit transfers with costs paid by the taxpayer. The department may waive the EFT requirement in specific cases.

In August 1998, approximately 30% of withholding collections came from voluntary use of EFT. It is not currently possible to use EFT for sales tax deposits. The rule would not have a significant effect on state tax collections. With increased EFT, state GPR investment income could increase by perhaps \$1 million annually because funds would be available sooner than without EFT. Some of this increase would be from voluntary use of EFT, and some from required use.

**Long-Range Fiscal Implications**

Agency/Prepared by: (Name & Phone No.)	Authorized Signature/Telephone No.	Date
Wisconsin Department Of Revenue	Yeang-Eng Braun	10/7/98
Bruce Biermaler, 266-7396	(608) 266-2700	

**FISCAL ESTIMATE WORKSHEET**  
Detailed Estimate of Annual Fiscal Effect  
DOA-2047(R10/94)

ORIGINAL     UPDATED  
 CORRECTED     SUPPLEMENTAL

LRB OR Bill No./Adm. Rule No.	Amendment No.
Tax 1.12	

**Subject**  
Electronic Funds Transfer

**I. One-Time Costs or Revenue Impacts 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
<b>A. State Costs by Category</b>		
State Operations - Salaries and Fringe (FTE Position Changes)	\$ -	\$ -
State Operations-Other Costs	( FTE)	( FTE)
Local Assistance		
Aids to Individuals or Organizations		
<b>TOTAL State Costs by Category</b>	\$ -	\$ -
<b>B. State Costs by Source of Funds</b>		
GPR	\$ -	\$ -
FED		
PRO/PRS		
SEG/SEG-S		
<b>III. State Revenues - Complete this only when proposal will increase or decrease state revenues (e.g., tax increase, decrease in license fee, etc.)</b>	<b>Increased Rev.</b>	<b>Decreased Rev.</b>
GPR Taxes	\$ -	\$ -
GPR Earned	See Text	-
FED		
PRO/PRS		
SEG/SEG-S		
<b>TOTAL State Revenues</b>	\$ See Text	\$ -

NET ANNUALIZED FISCAL IMPACT  
STATE

LOCAL

NET CHANGE IN COSTS	\$ -	\$ -
NET CHANGE IN REVENUES	\$ See Text	\$ -

Agency/Prepared by: (Name & Phone No.) Wisconsin Department Of Revenue Bruce Biermeier, 266-7396	Authorized Signature/Telephone No. Yeang-Eng Braun (608) 266-2700 <i>Yeang Eng Braun</i>	Date 10/7/98
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