

**1999 DRAFTING REQUEST**

**Bill**

Received: **02/3/99**

Received By: **jkreye**

Wanted: **As time permits**

Identical to LRB:

For: **Spencer Black (608) 266-7521**

By/Representing:

This file may be shown to any legislator: **NO**

Drafter: **shoveme**

May Contact:

Alt. Drafters:

Subject: **Tax - individual income  
Tax Credits - miscellaneous**

Extra Copies:

**Topic:**

Individual income tax credit equal to 50% of the federal child care tax credit.

**Instructions:**

See Attached

**Drafting History:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/1	shoveme 02/9/99	jgeller 02/9/99	lpaasch 02/10/99	_____	lrb_docadmin 02/10/99	lrb_docadmin 02/10/99	

FE Sent For:

03-04-99

<END>

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1/?	shoveme	CMH / 4/9	2-10 LP	<del>2-10LB</del> JK			
11 MES 2/9/99 H Jlg							

FE Sent For:

<END>

3pm

Spencer Black

~~federalize~~ individual income tax credit.

state picks up fed child care credit.

50% of fed credit on state tax.

(multiplying line by .5 — credit on tax)

non-refundable

(restoring 1983 law)

1985 state  
all 71.09 (120)(a)

(i) In this subsection "renewable energy resource system" has the same meaning as designated under s. 16.957 (8) (a).

**(12c)** (a) For taxable year 1984 and thereafter, any natural person may credit against income taxes otherwise due an amount equal to 30% of the federal dependent care credit, prior to the adjustments for federal tax credits and federal tax liability, for which the person is eligible for the taxable year under section 44A of the internal revenue code as amended to December 31, 1983.

(b) Married persons may divide the total amount of the credit under this subsection between them as they choose, if the total claimed by a husband and wife does not exceed an amount equal to 30% of the federal dependent care credit, prior to the adjustments for federal tax credits and federal tax liability, for which the couple is eligible for the taxable year under section 44A of the internal revenue code as amended to December 31, 1983. The joint return requirement under section 44A (f) (2) of the internal revenue code does not apply to the credit under this subsection.

(c) No credit may be allowed under this subsection to married persons if the husband and wife report their income on separate income tax returns for the taxable year.

(d) For part-year residents, the credit under this subsection shall be reduced by one-twelfth for any full month in which the claimant is not domiciled in this state. Any month in which the claimant is domiciled in this state for less than 15 days is a full month for purposes of this paragraph. Nonresidents of this state are not eligible for the credit under this subsection.

(e) The department of revenue may enforce the credit under this subsection and may take any action, conduct any proceeding and proceed as it is authorized in respect to taxes under this chapter. The income tax provisions in this chapter relating to assessments, refunds, appeals, collection, interest and penalties apply to the credit under this subsection.

(f) No credit may be allowed under this subsection unless it is claimed within the time period under s. 71.10 (10) (bn).

**(12m)** (a) Any corporation or individual who contributes an amount to the community development finance authority under s. 233.03 and, in the same year purchases common stock or partnership interests of the community development finance company issued under s. 233.05 (2) in an amount no greater than the contribution to the authority, may credit against taxes otherwise due an amount equal to 75% of the purchase price of the stock or partnership interests. The credit received under this paragraph

may not exceed 75% of the contribution to the community development finance authority.

(b) Any corporation or individual receiving a credit under this subsection may carry forward to succeeding taxable years the amount of the credit not offset against taxes for the year of purchase.

**(12r) RESEARCH CREDIT.** (a) *Credit.* Any person may credit against taxes otherwise due under this chapter an amount equal to 5% of the amount obtained by subtracting from the person's qualified research expenses, as defined in section 44F of the internal revenue code, except that "qualified research expenses" includes only expenses incurred by the claimant or passed through to the claimant from a tax-option corporation, partnership, estate or trust, incurred for research conducted in this state for the taxable year the person's base period research expenses, as defined in section 44F of the internal revenue code, except that for taxable year 1984 "base period" means the average for taxable years 1982 and 1983, and for taxable year 1985 "base period" means the average for taxable years 1982 to 1984.

(b) *Adjustments.* Adjustments for acquisitions and dispositions of a major portion of a trade or business shall be made under section 44F (f) (3) of the internal revenue code as limited by this subsection.

(c) *Credit for certain individuals.* The amount of credit allowable to an individual who owns an interest in an unincorporated trade or business, who is a partner in a partnership, who is a beneficiary of an estate or trust or who is a shareholder of a tax-option corporation shall be subject to the limitations of section 44F (g) (1) (B) of the internal revenue code, except that "tax" means the Wisconsin income or franchise tax otherwise due under this chapter.

(d) *Annualization.* In the case of any short taxable year, qualified research expenses shall be annualized as prescribed by the department of revenue.

(e) *Proration.* If a portion of qualified research expenses is incurred partly within and partly outside this state and the amount incurred in this state cannot be accurately determined, a portion of the qualified expenses shall be reasonably allocated to this state. Expenses incurred entirely outside this state for the benefit of research in this state are not allocable to this state under this paragraph.

(f) *Change of business or ownership.* In the case of a change in ownership or business of a corporation, section 383 of the internal revenue code, as limited by this subsection, applies to the carryover of unused credits.

(g) *Carry-over.* If the credit computed under par. (a) is not entirely offset against Wisconsin



## Legislative Fiscal Bureau

One East Main, Suite 301 • Madison, WI 53703 • (608) 266-3847 • Fax: (608) 267-6873

December 22, 1998

TO: Representative Spencer Black  
Room 219 North, State Capitol

FROM: Kelsie Doty, Fiscal Analyst

SUBJECT: Individual Income Tax: State Child-Care Credit

At your request, I am providing information on a proposal to provide a state child-care credit equal to a percentage of the federal child-care credit.

### **Federal Child-Care Credit**

Federal law provides an income tax credit for a portion of qualifying child or dependent care expenses paid for the purpose of enabling the taxpayer to be gainfully employed. To be eligible, a taxpayer must maintain a household for a dependent under age 13 or a disabled spouse or other dependent individual. Qualifying expenses include amounts paid for household services and for the care of the qualifying individual. Services outside the home qualify if they involve the care of a qualified child or a disabled spouse or dependent who regularly spends at least eight hours a day in the taxpayer's home. The credit is not refundable. It may be used to reduce tax liability to zero, but a refund is not issued if the amount of the credit exceeds tax liability.

The maximum amount of expenses that may be considered for the credit is \$2,400 for one child or dependent and \$4,800 for two or more children or dependents, less any employer dependent care assistance payments. The credit percentage is equal to 30% of expenses if adjusted gross income (AGI) is \$10,000 or less. This percentage rate is reduced by 1% for each \$2,000 in income above \$10,000, until the percentage equals 20% for all taxpayers with AGI over \$28,000. For married couples filing joint returns, the credit is limited to the earned income of the lower-earning spouse. Generally, if one spouse is not working, no credit is allowed. Under these provisions, the maximum credit amount is \$720 (30% of \$2,400) for one child and \$1,440 (30% of \$4,800) for two or more children.

## Proposed State Child-Care Credit

Under current law, the state provides a dependent credit of \$50 for each dependent of the taxpayer at an estimated cost of \$65.5 million in 1998-99.

Table 1 shows the estimated cost of also providing a state child-care credit equal to a percentage of the federal credit in 1998-99 dollars. The table shows various state percentages ranging from 75% of the federal credit to 5%. The estimates are based on federal returns filed by Wisconsin residents and the 1995 Wisconsin tax sample.

**TABLE 1**

### Estimated Cost of Alternative State Child-Care Credits

<u>Percent of Federal Credit</u>	<u>Maximum Credit</u>		<u>Estimated Cost (Millions)</u>
	<u>One Child</u>	<u>Two or More Children</u>	
75%	\$540	\$1,080	\$24.9
50	360	720	16.7
25	180	360	8.4
20	144	288	6.8
15	108	216	5.1
10	72	144	3.4
5	36	72	1.7

I hope this information is helpful. Please contact me with any questions you may have.

KD/dls/sas

**Sec. 21. Expenses for household and dependent care services necessary for gainful employment**

*Code Section Summary*

*Background Notes*

*26 U.S.C. 21 Regulations*

*1996 Small Business Act*

(a) Allowance of credit

(1) In general

In the case of an individual who maintains a household which includes as a member one or more qualifying individuals (as defined in subsection (b)(1)), there shall be allowed as a credit against the tax imposed by this chapter for the taxable year an amount equal to the applicable percentage of the employment-related expenses (as defined in subsection (b)(2)) paid by such individual during the taxable year.

(2) Applicable percentage defined

For purposes of paragraph (1), the term "applicable percentage" means 30 percent reduced (but not below 20 percent) by 1 percentage point for each \$2,000 (or fraction thereof) by which the taxpayer's adjusted gross income for the taxable year exceeds \$10,000.

(b) Definitions of qualifying individual and employment-related expenses

For purposes of this section--

(1) Qualifying individual

The term "qualifying individual" means--

(A) a dependent of the taxpayer who is under the age of 13 and with respect to whom the taxpayer is entitled to a deduction under section 151(c),

(B) a dependent of the taxpayer who is physically or mentally incapable of caring for himself, or

(C) the spouse of the taxpayer, if he is physically or mentally incapable of caring for himself.

(2) Employment-related expenses

(A) In general

The term "employment-related expenses" means amounts paid for the following



expenses, but only if such expenses are incurred to enable the taxpayer to be gainfully employed for any period for which there are 1 or more qualifying individuals with respect to the taxpayer:

- (i) expenses for household services, and
- (ii) expenses for the care of a qualifying individual.

Such term shall not include any amount paid for services outside the taxpayer's household at a camp where the qualifying individual stays overnight.

(B) Exception

Employment-related expenses described in subparagraph (A) which are incurred for services outside the taxpayer's household shall be taken into account only if incurred for the care of--

- (i) a qualifying individual described in paragraph (1)(A), or
- (ii) a qualifying individual (not described in paragraph (1)(A)) who regularly spends at least 8 hours each day in the taxpayer's household.

(C) Dependent care centers

Employment-related **expenses** described in subparagraph (A) which are incurred for services provided outside the taxpayer's household by a **dependent care** center (as defined in subparagraph (D)) shall be taken into account only if--

- (i) such center complies with all applicable laws and regulations of a State or unit of local government, and
- (ii) the requirements of subparagraph (B) are met.

(D) Dependent care center defined

For purposes of this paragraph, the term "dependent care center" means any facility which--

- (i) provides care for more than six individuals (other than individuals who reside at the facility), and
- (ii) receives a fee, payment, or grant for providing services for any of the individuals (regardless of whether such facility is operated for profit).

(c) Dollar limit on amount creditable

The amount of the employment-related expenses incurred during any taxable year which may

be taken into account under subsection (a) shall not exceed--

- (1) \$2,400 if there is 1 qualifying individual with respect to the taxpayer for such taxable year, or
- (2) \$4,800 if there are 2 or more qualifying individuals with respect to the taxpayer for such taxable year.

The amount determined under paragraph (1) or (2) (whichever is applicable) shall be reduced by the aggregate amount excludable from gross income under section 129 for the taxable year.

(d) Earned income limitation

(1) In general

Except as otherwise provided in this subsection, the amount of the employment-related expenses incurred during any taxable year which may be taken into account under subsection (a) shall not exceed--

(A) in the case of an individual who is not married at the close of such year, such individual's earned income for such year, or

(B) in the case of an individual who is married at the close of such year, the lesser of such individual's earned income or the earned income of his spouse for such year.

(2) Special rule for spouse who is a student or incapable of caring for himself

In the case of a spouse who is a student or a qualifying individual described in subsection (b)(1)(C), for purposes of paragraph (1), such spouse shall be deemed for each month during which such spouse is a full-time student at an educational institution, or is such a qualifying individual, to be gainfully employed and to have earned income of not less than--

(A) \$200 if subsection (c)(1) applies for the taxable year, or

(B) \$400 if subsection (c)(2) applies for the taxable year.

In the case of any husband and wife, this paragraph shall apply with respect to only one spouse for any one month.

(e) Special rules

For purposes of this section--

(1) Maintaining household

An individual shall be treated as maintaining a household for any period only if over half

the cost of maintaining the household for such period is furnished by such individual (or, if such individual is married during such period, is furnished by such individual and his spouse).

(2) Married couples must file joint return

If the taxpayer is married at the close of the taxable year, the credit shall be allowed under subsection (a) only if the taxpayer and his spouse file a joint return for the taxable year.

(3) Marital status

An individual legally separated from his spouse under a decree of divorce or of separate maintenance shall not be considered as married.

(4) Certain married individuals living apart

If--

(A) an individual who is married and who files a separate return--

(i) maintains as his home a household which constitutes for more than one-half of the taxable year the principal place of abode of a qualifying individual, and

(ii) furnishes over half of the cost of maintaining such household during the taxable year, and

(B) during the last 6 months of such taxable year such individual's spouse is not a member of such household,

such individual shall not be considered as married.

(5) Special dependency test in case of divorced parents, etc.

If--

(A) paragraph (2) or (4) of section 152(e) applies to any child with respect to any calendar year, and

(B) such child is under the age of 13 or is physically or mentally incapable of caring for himself,

in the case of any taxable year beginning in such calendar year, such child shall be treated as a qualifying individual described in subparagraph (A) or (B) of subsection (b)(1) (whichever is appropriate) with respect to the custodial parent (within the meaning of section 152(e)(1)), and shall not be treated as a qualifying individual with respect to the noncustodial parent.

(6) Payments to related individuals

No credit shall be allowed under subsection (a) for any amount paid by the taxpayer to an individual--

(A) with respect to whom, for the taxable year, a deduction under section 151(c) (relating to deduction for personal exemptions for dependents) is allowable either to the taxpayer or his spouse, or

(B) who is a child of the taxpayer (within the meaning of section 151(c)(3)) who has not attained the age of 19 at the close of the taxable year.

For purposes of this paragraph, the term "taxable year" means the taxable year of the taxpayer in which the service is performed.

(7) Student

The term "student" means an individual who during each of 5 calendar months during the taxable year is a full-time student at an educational organization.

(8) Educational organization

The term "educational organization" means an educational organization described in section 170(b)(1)(A)(ii).

(9) Identifying information required with respect to service provider

No credit shall be allowed under subsection (a) for any amount paid to any person unless--

(A) the name, address, and taxpayer identification number of such person are included on the return claiming the credit, or

(B) if such person is an organization described in section 501(c)(3) and exempt from tax under section 501(a), the name and address of such person are included on the return claiming the credit.

In the case of a failure to provide the information required under the preceding sentence, the preceding sentence shall not apply if it is shown that the taxpayer exercised due diligence in attempting to provide the information so required.

(10) Identifying information required with respect to qualifying individuals. --

No credit shall be allowed under this section with respect to any qualifying individual unless the TIN of such individual is included on the return claiming the credit.

(f) Regulations

The Secretary shall prescribe such regulations as may be necessary to carry out the purposes of this section.





cmj + jlg

1999 BILL

SOON

gem

1  
2

AN ACT **relating to:** creating a nonrefundable individual income tax credit for certain expenses related to child or dependent care.

←

*Analysis by the Legislative Reference Bureau*

Under current federal law there is an individual income tax credit for a portion of qualifying child or dependent care expenses that are paid for the purpose of enabling a taxpayer to be gainfully employed. An eligible claimant must maintain a household for a "qualifying individual", which is defined as a dependent under the age of 13, a disabled spouse or another disabled individual who is a dependent of the taxpayer. The federal credit is nonrefundable, meaning that no refund is paid if the amount of the credit exceeds the taxpayer's tax liability. The maximum credit is \$720 if the taxpayer has one qualifying individual or \$1,440 if the taxpayer has more than one qualifying individual.

This bill creates a nonrefundable individual income tax credit that is equal to 50% of the amount that is claimed by an individual under this federal credit.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

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

3

SECTION 1. 71.07 (6m) of the statutes is created to read:

**BILL**

1 71.07 (6m) CHILD AND DEPENDENT CARE EXPENSES CREDIT. (a) *Definitions*. In this  
2 subsection:

3 1. "Claimant" means an individual who is eligible for, and claims, the federal  
4 credit.

5 2. "Federal credit" means the federal tax credit, for expenses for household and  
6 dependent care services necessary for gainful employment, under section 21 of the  
7 Internal Revenue Code.

8 (b) *Filing claims*. Subject to the limitations provided in this subsection, a  
9 claimant may claim as a credit against the tax imposed under s. 71.02, up to the  
10 amount of those taxes, an amount equal to 50% of the amount of the credit claimed  
11 by the claimant under the federal credit in the year to which the claim relates.

12 (c) *Limitations*. 1. No credit may be allowed under this subsection unless it  
13 is claimed within the time period under s. 71.75 (2).

14 2. For a claimant who is a nonresident or part-year resident of this state,  
15 multiply the credit for which the claimant is eligible under par. (b)

16 ~~SECTION 2. 71.05 (6) (b) 28. e. of the statutes is amended to read:~~

17 ~~71.05 (6) (b) 28. e. For an individual who is a nonresident or part-year resident~~  
18 ~~of this state, multiply the amount calculated under subd. 28. b. c. or d. by a fraction~~

19 the numerator of which is the individual's wages, salary, tips, unearned income and  
20 net earnings from a trade or business that are taxable by this state and the  
21 denominator of which is the individual's total wages, salary, tips, unearned income  
22 and net earnings from a trade or business. In this <sup>subdivision</sup> ~~subd. 28. e.~~ for married persons  
23 filing separately "wages, salary, tips, unearned income and net earnings from a trade  
24 or business" means the separate wages, salary, tips, unearned income and net  
25 earnings from a trade or business of each spouse, and for married persons filing

MO 99

**BILL**

1 jointly “wages, salary, tips, unearned income and net earnings from a trade or  
 2 business” means the total wages, salary, tips, unearned income and net earnings  
 3 from a trade or business of both spouses.

History: 1987 a. 312; 1987 a. 411 ss. 42, 43, 45, 47 to 49, 51 to 53; 1989 a. 31, 46; 1991 a. 2, 37, 39, 269; 1993 a. 16, 112, 204, 263, 437; 1995 a. 27, 56, 209, 227, 261, 371, 403, 453; 1997 a. 27, 35, 39, 237. History: 1987 a. 312; 1987 a. 411 ss. 42, 43, 45, 47 to 49, 51 to 53; 1989 a. 31, 46; 1991 a. 2, 37, 39, 269; 1993 a. 16, 112, 204, 263, 437; 1995 a. 27, 56, 209, 227, 261, 371, 403, 453; 1997 a. 27, 35, 39, 237.

4 (d) *Administration*. Section 71.07 (9e) (d), to the extent that it applies to the  
 5 credit under that subsection, applies to the credit under this subsection.

6 **SECTION 3.** 71.08 (1) (intro.) of the statutes is amended to read:

7 71.08 (1) IMPOSITION. (intro.) If the tax imposed on a natural person, married  
 8 couple filing jointly, trust or estate under s. 71.02, not considering the credits under  
 9 ss. 71.07 (1), (2dd), (2de), (2di), (2dj), (2dL), (2dr), (2ds), (2dx), (2fd), (3m), (3s), (6),  
 10 (6m) and (9e), 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1ds), (1dx), (1fd), (2m) and (3) and  
 11 71.47 (1dd), (1de), (1di), (1dj), (1dL), (1ds), (1dx), (1fd), (2m) and (3) and subchs. VIII  
 12 and IX and payments to other states under s. 71.07 (7), is less than the tax under this  
 13 section, there is imposed on that natural person, married couple filing jointly, trust  
 14 or estate, instead of the tax under s. 71.02, an alternative minimum tax computed  
 15 as follows:

History: 1987 a. 312, 411; 1989 a. 31; 1991 a. 39; 1995 a. 27, 209; 1997 a. 27, 237. History: 1987 a. 312, 411; 1989 a. 31; 1991 a. 39; 1995 a. 27, 209; 1997 a. 27, 237.

16 **SECTION 4.** 71.10 (4) (cm) of the statutes is created to read:

17 71.10 (4) (cm) The child and dependent expenses care credit under s. 71.07  
 18 (6m).

19 **SECTION 5. Initial applicability.**


20 (1) This act first applies to taxable years beginning on January 1 of the year  
 21 in which this subsection takes effect, except that if this subsection takes effect after



**BILL**

**SECTION 5**

1 July 31, this act first applies to taxable years beginning on January 1 of the year

2 following the year in which this subsection takes effect. 

3

(END)

**SUBMITTAL  
FORM**

**LEGISLATIVE REFERENCE BUREAU  
Legal Section Telephone: 266-3561  
5th Floor, 100 N. Hamilton Street**

The attached draft is submitted for your inspection. Please check each part carefully, proofread each word, and sign on the appropriate line(s) below.

**Date:** 2/10/99

**To:** Representative Black

**Relating to LRB drafting number:** LRB-2108

**Topic**

Individual income tax credit equal to 50% of the federal child care tax credit.

**Subject(s)**

Tax - individual income, Tax Credits - miscellaneous

1. **JACKET** the draft for introduction \_\_\_\_\_ 

in the **Senate** \_\_\_\_ or the **Assembly** \_\_\_\_ (check only one). Only the requester under whose name the drafting request is entered in the LRB's drafting records may authorize the draft to be submitted. Please allow one day for the preparation of the required copies.

2. **REDRAFT.** See the changes indicated or attached \_\_\_\_\_.

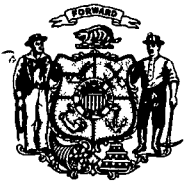
A revised draft will be submitted for your approval with changes incorporated.

3. Obtain **FISCAL ESTIMATE NOW**, prior to introduction \_\_\_\_\_.

If the analysis indicates that a fiscal estimate is required because the proposal makes an appropriation or increases or decreases existing appropriations or state or general local government fiscal liability or revenues, you have the option to request the fiscal estimate prior to introduction. If you choose to introduce the proposal without the fiscal estimate, the fiscal estimate will be requested automatically upon introduction. It takes about 10 days to obtain a fiscal estimate. Requesting the fiscal estimate prior to introduction retains your flexibility for possible redrafting of the proposal.

If you have any questions regarding the above procedures, please call 266-3561. If you have any questions relating to the attached draft, please feel free to call me.

Marc E. Shovers, Senior Legislative Attorney  
Telephone: (608) 266-0129



# State of Wisconsin

## LEGISLATIVE REFERENCE BUREAU

100 NORTH HAMILTON STREET  
P. O. BOX 2037  
MADISON, WI 53701-2037

LEGAL SECTION  
REFERENCE SECTION  
FAX

(608) 266-3561  
(608) 266-0341  
(608) 266-5648

STEPHEN R. MILLER  
CHIEF

April 21, 1999

LRB  
          

### MEMORANDUM

**To:** Representative Black

**From:** Marc E. Shovers, Sr. Legislative Attorney, (608) 266-0129

**Subject:** Technical Memorandum to **1999 AB 166** (LRB 99-2108/1)

---

We received the attached technical memorandum relating to your bill. This copy is for your information and your file. If you wish to discuss this memorandum or the necessity of revising your bill or preparing an amendment, please contact me.

100

100

100

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100

100

APR 19 1999

**MEMORANDUM**

April 15, 1999

**TO:** Marc Shovers  
Legislative Reference Bureau

**FROM:** Yeang-Eng Braun *YEB*  
Department of Revenue

**SUBJECT:** Technical Memorandum on AB 166 – Individual Income Tax Credit for Dependent Care Expenses

Nonresidents and part-year residents are currently required to prorate the dependent, senior citizen, itemized deductions, and school property tax/rent credits based on the ratio of Wisconsin adjusted gross income (WAGI) to federal adjusted gross income (AGI). The bill draft provides a different proration method based on wages, salaries, tips, unearned income and net earnings from a trade or business. For purposes of tax simplification and consistency it is suggested that the proration method that is applied to the existing credits also be applied to the proposed credit.

The proposed legislation makes no provision for the funding of the costs involved in administering the activities required. If the author wishes to provide funding, appropriation language could be developed and costs allocated in the following manner.

	<u>Chapter 20</u>	<u>Amount</u>	<u>FTE Positions</u>
<u>FY 1999-00</u>			
one-time	s.20.566 (1) (a)	\$107,200	
annual	s.20.566 (1) (a)	\$11,200	0.3 FTE
<u>FY 2000-01</u>			
one-time	s.20.566 (1) (a)	\$18,800	
annual	s.20.566 (1) (a)	\$63,200	1.3 FTE

If you have questions regarding this technical memorandum, please contact Craig Kammholz at 261-8984. Contact Pat Lashore at 266-3347 for questions concerning administrative costs.

YEB:CK:skr  
t:\fsn99-00\ck\lab166.tec.doc