



# State of Wisconsin

## LEGISLATIVE REFERENCE BUREAU

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STEPHEN R. MILLER  
CHIEF

March 26, 2010

## MEMORANDUM

**To:** Representative Hintz

**From:** Joseph T. Kreye, Sr. Legislative Attorney, (608) 266-2263

**Subject:** Technical Memorandum to **2009 AB 853** (LRB-4403/1) **by DOR**

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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.

## MEMORANDUM

March 24, 2010

**TO:** Joseph Kreye  
Legislative Reference Bureau

**FROM:** Rebecca Boldt  
Department of Revenue

**SUBJECT:** Technical Memorandum on AB 853 (LRB 4403/1) – Small Business Withholding Tax Benefit

The Department has the following technical concern with the above-referenced bill:

- Under this bill, the Department of Commerce is to notify the Department of Revenue when it certifies a person to receive tax benefits. It would be helpful if that certification would include the amount of tax benefits awarded to the person, the name of the employees for whom withholding is being retained, and the amount retained for each employee.

If you have any questions regarding this technical memorandum, please contact Michael Oakleaf at 261-5173 or via email at [Michael.oakleaf@revenue.wi.gov](mailto:Michael.oakleaf@revenue.wi.gov).

cc: Rep. Hintz