



# State of Wisconsin

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STEPHEN R. MILLER  
CHIEF

January 12, 2012

## MEMORANDUM

**To:** Senator Lassa

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

**Subject:** Technical Memorandum to **2011 SB 369** (LRB-3631/1) 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

January 10, 2012

**TO:** Joseph Kreye  
Legislative Reference Bureau

**FROM:** John Koskinen  
Michael Oakleaf  
Department of Revenue

**SUBJECT:** Technical Memorandum on SB 369 (LRB 3631/1) – Credit for Hiring Unemployed Disabled Veterans

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

- Taxpayers could claim the job creation deduction or the jobs tax credit and the veteran hiring credit under the bill on the same employee. Is this the author's intent?
- The bill requires the Department of Workforce Development, in conjunction with the Department of Revenue, to report by June 30, 2013 to the Joint Finance Committee on the number and types of businesses that have claimed the credit. However, because most corporations request an extension on the due date for filing a return, and because a corporation may have a fiscal year that is different than a calendar year, complete data to prepare the report will not be available by June 30, 2013. The final extended due date for a tax year 2012 corporate return is September 15, 2014. Complete data on tax year 2012, the first tax year in which the credit is available to be claimed, will not be compiled until after the final filing deadline.

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).