STATE OF WISCONSIN

TAX APPEALS COMMISSION

| MICHAEL AND DIANA LENZ, | DOCKET NO. 10-I-03 |
|--|--------------------|
| Petitioners, | |
| vs. | CORRECTION ORDER |
| WISCONSIN DEPARTMENT OF REVENUE, | |
| Respondent. | |
| Upon review of the Ruling and Order in the above-captioned matter, issued | |
| on April 29, 2011, it was discovered that on page 8, line 24, the word "employee" should | |
| be changed to "employer." Accordingly, that line should be corrected as follows: | |
| individual who performs service for an <u>employer</u> anywhere." Second, one must be an | |
| Therefore, IT IS ORDERED that page 8, line 24 of the Ruling and Order in | |
| the above-captioned matter be corrected as set forth above. | |

Dated at Madison, Wisconsin, this 11^{th} day of May, 2011.

Roger W. LeGrand, Acting Chairperson

WISCONSIN TAX APPEALS COMMISSION

Thomas J. McAdams, Commissioner

pc: Michael and Diana Lenz Attorney Mark S. Zimmer