

STATE OF WISCONSIN  
TAX APPEALS COMMISSION

---

THE C. A. LAWTON CO.,

DOCKET NO. 17-I-234 (P-I)

Petitioner,

vs.

WISCONSIN DEPARTMENT OF REVENUE,

Respondent.

---

**RULING AND ORDER**

---

**LORNA HEMP BOLL, CHAIR:**

This case comes before the Commission for decision on Respondent's Motion to Dismiss Petitioner's Petition for Review for failure to state a claim. Petitioner, C. A. Lawton Co., of De Pere, Wisconsin, appears by Attorney Kristina Somers of Reinhart Boerner Van Deuren s.c. Respondent, the Wisconsin Department of Revenue ("the Department"), is represented by Attorney Mark S. Zimmer. Both parties have submitted briefs and affidavits with exhibits in support of their respective positions.

*Procedural Posture*

The parties quibble over the procedural path this case has taken thus far. The Department filed a Motion to Dismiss along with a supporting brief. Petitioner's counsel has made much of the fact that the Department has alternatively referred to the Motion as one for Judgment on the Pleadings. Technically, the Motion seeks dismissal

based upon the Petition's failure to state a claim, which would generally require us to look solely at the four corners of the Petition, while a motion for judgment on the pleadings allows us to look at the responsive pleadings as well. That distinction becomes murky when the answer asserts a defense which has been peremptorily pleaded in the Petition. More to the point, that distinction will not matter here, as the Petitioner has filed affidavits offering factual evidence to be considered in opposition to the Motion; the Department has presented contrary testimony through affidavits. Because we see these facts as material to our decision-making, we treat this Motion as neither a motion to dismiss nor a motion for judgment on the pleadings but as a motion for summary judgment.<sup>1</sup>

We have been asked to opine as to the legal timing requirements for the research credits in question. We rule below on the legal timing issue; however, we find a question of fact as to whether any of the credits at issue were claimed in a timely manner.

#### FACTS

1. Petitioner has its address in De Pere, WI. (Petition for Review "PR" ¶ 1.)
2. The Petition for Review asserts the following particulars:

---

<sup>1</sup> See Wis. Stats. §§ 802.06(3) and 802.06(2)(b); see also *Mrotek, Inc. v. Dep't of Revenue*, Wis. Tax Rptr. (CCH) ¶ 400-315 (WTAC 1997) (where the Department submitted matters outside of the pleadings, motion for judgment on the pleadings treated as motion for summary judgment); *City of Milwaukee v. Dep't of Revenue*, Wis. Tax Rptr. (CCH) ¶ 400-405 (WTAC 1999) (where parties submitted affidavits and briefs, motion to dismiss for failure to state a claim treated as motion for summary judgment).

Tax Yr	Petitioner's fiscal yr	Expenses asserted	Nonrefundable credits claimed on return for year of exp <sup>2</sup>	Yr claimed as offset to Income
2002	3/31/2002 - 3/29/2003	\$38,471	\$0	2011
2003	3/30/2003 - 4/3/2004	\$55,632	\$0	2011
2004	4/4/2004 - 4/2/2005	\$54,447	\$0	2011 & 2012
2005	4/3/2005 - 4/1/2006	\$44,594	\$0	2012
2006	4/2/2006 - 12/31/2006	\$19,705	\$0	2012

(PR, ¶ 7.)

3. Petitioner's Form 4 Corporate Franchise or Income Tax Returns for fiscal tax years 2002-2006 each reported "\$0" on line 15 "Nonrefundable credits." (PR, Ex. B.)

4. Petitioner's 2007 Form 5 Corporate Franchise or Income Tax Return Schedule R reports \$239,292 on line 29 "Carryover of unused research credit expenditures." (Affidavit of Petitioner's counsel Kristina Somers ("Somers Aff.," Ex. G.)

5. The parties dispute whether a page of footnotes showing a year-by-year breakdown<sup>3</sup> of the total research expenses was in fact filed with Petitioner's 2007 Wisconsin tax return. (Somers Aff., Ex. G, and Affidavit of Tax Resolution Unit Supervisor Jerome J. Gebert.)

6. The Petitioner asserts that it "properly claimed carried forward Wisconsin research credits incurred in Tax Years 2002, Tax Year 2003, Tax Year 2004, Tax Year 2005, and Tax Year 2006 on its returns, Forms 5, Wisconsin Corporation Franchise or Income Tax Return, for Tax Year 2011 and Tax Year 2012." (PR, ¶ 7(k).)

---

<sup>2</sup> Somers Aff. Exs. B-F.

<sup>3</sup> The page of footnotes also includes expenses for a short period "2006 (short period ended 03-31-2007)" which does not seem to at issue in this case.

7. The Petitioner further asserts that the Department “improperly denied [Petitioner] use of its carried forward Wisconsin research credits in determining its net Wisconsin tax for the Tax Year 2011 and Tax Year 2012.” (PR, ¶ 7(k).)

8. The Department denied Petitioner’s claims for carry-forward research credit from years 2002 through 2006 on Petitioner’s 2011 and 2012 returns with a Notice of Amount Due dated November 23, 2016, on grounds that the research credit was not computed on Petitioner’s originally filed tax returns for tax years 2002 through 2006, and the Department had not received any amended returns for those years. The Department made no other assessments in the Notice of Amount Due other than statutory interest. (PR, ¶3, Ex. A p. 5.)

9. Petitioner filed a Petition for Redetermination of the Notice of Amount Due on or about January 17, 2017. (PR, ¶ 4.)

10. By a Notice of Action, dated September 8, 2017, the Department denied the Petition for Redetermination. (PR, ¶ 5.)<sup>4</sup>

11. Petitioner appealed by filing a timely Petition for Review with the Commission. (Commission file.)

#### APPLICABLE LAW

Wis. Stat. § 71.28. Credits.

(4) RESEARCH CREDIT.

\* \* \*

(ad) 1. Except as provided in subds. 2. and 3., any corporation may credit against taxes otherwise due under this chapter an amount equal to 5 percent of the amount obtained by

---

<sup>4</sup> The date may not be accurate as there is also mention in the filings that the Notice of Action was received by the Petitioner on September 1, 2017. However, neither party has raised a timing issue, so we disregard this inconsistency.

subtracting from the corporation's qualified research expenses, as defined in section 41 of the Internal Revenue Code, except that "qualified research expenses" includes only expenses incurred by the claimant, incurred for research conducted in this state for the taxable year, . . ., the corporation's base amount, as defined in section 41 (c) of the Internal Revenue Code, except that gross receipts used in calculating the base amount means gross receipts from sales attributable to Wisconsin under s. 71.25 (9) (b) 1. and 2., (df) 1. and 2., (dh) 1., 2., and 3., (dj), and (dk). Section 41 (h) of the Internal Revenue Code does not apply to the credit under this paragraph.

\* \* \*

(f) Carry-over. If a credit computed under this subsection is not entirely offset against Wisconsin income or franchise taxes otherwise due, the unused balance may be carried forward and credited against Wisconsin income or franchise taxes otherwise due for the following 15 taxable years to the extent not offset by these taxes otherwise due in all intervening years between the year in which the expense was incurred and the year in which the carry-forward credit is claimed.

\* \* \*

(h) Timely claim. No credit may be allowed under this subsection unless it is claimed within the period specified in s. 71.75(2).

71.75 Claims for refund.

(2) With respect to income taxes and franchise taxes, except as otherwise provided in subs. (5) and (9) and ss. 71.30(4) and 71.77(5) and (7)(b), refunds may be made if the claim therefor is filed within 4 years of the unextended date under this section on which the tax return was due.

(emphasis added)

## OPINION

The primary issue concerns which time frame takes precedence, the 4-year limitation for claiming credits or the 15-year period allowed for carry-forward credits.

### *The Department's Position*

The Department argues that a research credit cannot be carried forward at all unless it is first computed and claimed (even if not used) on a tax return which is filed within 4 years of the unextended due date for the year in which the expense is incurred.<sup>5</sup> This argument makes some policy sense in that it alerts the Department that there is a pending credit out there which will be used and/or carried forward. Once the original credit is so claimed, the Department argues, then the taxpayer may carry any unused portion forward 15 years from the time the expense was incurred as a carry-forward credit.

Using this framework, the Department argues that, because Petitioner did not "claim" its research credits within four years of incurring the research expenses, no credits were available to be carried forward, so any claim of carry-forward credit for those expenses was invalid or untimely. Consequently, the Department argues that Petitioner has failed to state a claim because Petition has no legal basis to argue that the Department erred in its denial of the credits.

### *Petitioner's Position*

Petitioner believes the four-year time frame applies to the claiming of the carry-forward credit to offset income. Petitioner argues that Wis. Stat. § 71.28(4)(f) dictates that the research credits can be carried forward up to 15 years from the year the

---

<sup>5</sup> We will use the shorthand of "within four years" to mean "within 4 years of the unextended date ... on which the tax return was due."

expenses are incurred as long as they are eventually reported on a tax return which is filed within 4 years that tax return's unextended due date.

To illustrate, using this reasoning, Petitioner could have incurred research expenses in 2000, not reported them on its 2000 tax return, waited 15 years, and then claimed carry-forward research credits against 2015 income as long as the 2015 return was filed within 4 years of its 2016 due date which would be sometime in 2020. This logic implies that a taxpayer could claim a credit up to 20 years after the date an expense was incurred without any prior reporting of the research expense having been incurred. Thus, Petitioner argues that all its carry-forward credits related to expenses incurred in 2002-2006, which it claimed on its 2011 and 2012 returns, are timely.

### *Analysis*

As a general matter, assessments made by the Department are presumed to be correct, and the burden is on the Petitioner to prove by clear and satisfactory evidence in what respects the Department erred in its determinations. *Calaway v. Dep't. of Revenue*, Wis. Tax Rptr. (CCH) ¶ 400-856 (WTAC 2005), citing *Puissant v. Dep't. of Revenue*, Wis. Tax Rptr. (CCH) ¶ 202-401 (WTAC 1984). Tax exemptions, deductions, and privileges are matters of legislative grace and are strictly construed against the taxpayer. *Ramrod, Inc. v. Dep't. of Revenue*, 64 Wis. 2d 499, 504 (1974). Tax credits are subject to the same strict construction. *L&W Construction Co., Inc. v. Dep't. of Revenue*, 149 Wis. 2d 684, 690 (Ct. App. 1989).

This case turns on the interpretation of statutory language. The *Kalal* case provides a useful summary of our directives. *State ex rel. Kalal v. Circuit Court*, 2004 WI

58, ¶ 45, 271 Wis. 2d 633, 663, 681 N.W.2d 110 (2004). Statutory interpretation "begins with the language of the statute. If the meaning of the statute is plain, we ordinarily stop the inquiry. *Id.*, ¶ 45. Statutory language is interpreted in the context in which it is used, in relation to the language of surrounding or closely-related statutes, and is interpreted "to avoid absurd or unreasonable results." *Id.*, ¶ 46.

"It is not enough that there is a disagreement about the statutory meaning; the test for ambiguity examines the language of the statute to determine whether well-informed persons *should* have become confused, that is, whether the statutory . . . language *reasonably* gives rise to different meanings." *Id.*, ¶ 47. (citations omitted) "If this process of analysis yields a plain, clear statutory meaning, then there is no ambiguity, and the statute is applied according to this ascertainment of its meaning." *Id.*, ¶ 46.

Wisconsin allows a research credit for certain types of research expenses under Wis. Stat. § 71.28(4). The research credit is defined in paragraph (ad), which allows, against taxes otherwise due, a credit based upon the expenses "incurred for research conducted in this state for the taxable year." Thus, for the taxable years 2002-2006, Petitioner would be allowed a research credit against taxes otherwise due for 2002-2006 based on a percentage of qualified expenses incurred in each of those tax years. Up to this point, there seems to be no disagreement: Petitioner had expenses which would have qualified for research credits for 2002-2006.

Paragraph (f) of Wis. Stat. § 71.28(4) allows for any credit computed under subsection (4) not used to offset taxes otherwise due in the taxable year to be carried forward for up to 15 years from the date the expense was incurred. The paragraph



explains that the “carry-forward credit” may only be used in subsequent years to the extent that it is not used in the intervening years.

Paragraph (h) of subsection (4) of Wis. Stat. § 71.28 places a limit on all credits under Wis. Stat. § 71.28(4), as follows: “No credit may be allowed under this subsection unless it is claimed within the period specified in s. 71.75(2).” (emphasis added) This reference to the refund statute explains that a refund claim is valid if “the claim therefor is filed within 4 years of the unextended date under this section on which the tax return was due.” Applying that time period to Wis. Stat. § 71.28(4), we find that no credit (of any kind) is allowed under subsection (4) unless “the claim therefor” is “filed” within 4 years of the unextended due date of the tax return for which the credit is calculated.

A research credit must be claimed within 4 years. If it is, and if that credit is not fully used, only then does a carry-forward credit come into existence for use against income for up to 15 years from the year in which the expense was incurred. If a research credit is not claimed within 4 years, no research credit is allowed and therefore there is no credit to carry forward.

Because paragraph (h) refers to the time period applicable to refund claims, Petitioner infers that a research credit “claim” does not exist unless or until the credit would result in a claim for refund to the taxpayer. We reject that reasoning. Paragraph (h) simply reaches to Wis. Stat. § 71.75(2) only in reference to “the period specified in s. 71.75(2).” In addition, Petitioner’s argument would lead to the absurd result that

different taxpayers would have different time limits depending on whether they were eligible for a refund in any given year.

Petitioner also argues that research credits can be carried over as long as they are “computed under this subsection.” Petitioner’s reasoning would allow a taxpayer to simply do some math and place the result in a drawer for years, perhaps decades, without alerting the Department to the existence of and the intent to claim a credit or to carry it forward. Paragraph (h) guards against such absurdity.

We recognize that Petitioner’s Wisconsin income was such that Petitioner had no need for the research credits in 2002-2006 as credits against income. However, Petitioner did file returns for those years. Those returns affirmatively reported that no unused credits were being carried over. Based upon that reporting, it is not unreasonable to assume that any computations done in those years must have totaled \$0 since that is what was entered on the returns. Those returns were never amended. While, it may be frustrating to be required to declare eligibility for a credit in years in which the credits are not useful, the tax code is what it is; often hoops must be jumped through in order to take advantage of certain provisions.

Petitioner also complains that our holding would have required Petitioner to needlessly file tax returns for those early years when the research credit was not useful. We reject that argument as moot since Petitioner did file tax returns for each of the years in question, noting \$0 as non-refundable credits carried over each year.

Petitioner’s valiant effort to revive the credits notwithstanding, the credit claims may be too late. Caselaw confirms our holding, although without specifically

declaring the supremacy of Paragraph (h) over the whole of subsection 71.28(4). Both parties cite *Oshkosh Truck v. Dep't of Revenue*, Wis. Tax Rptr. (CCH) ¶ 400-811 (WTAC 2005), in their arguments regarding equitable recoupment which is addressed below. *Oshkosh Truck* involved "stale claims" for research credits. The Findings of Fact explain that, in 2004, the taxpayer attempted to use credits for qualified research expenditures incurred in 1996 and 1997 to offset assessments for 1996 and 1997 "even though the statute of limitations to claim the credits under Wis. Stat. §§ 71.28(4) and 71.75(2) had lapsed." (*Oshkosh Truck*, FOF ¶ 4). The 1996 and 1997 expenses could not be claimed in 2004. It was taken simply as an obvious given that, because the research credits had not been claimed within the 4 years per Wis. Stat. § 71.52(2), they were too late.

#### *Equitable Recoupment*

The Department's Motion anticipates, and Petitioner asserts, an argument regarding equitable recoupment. Petitioner essentially claims that, even if the research credit claims are stale, Petitioner should still be able to use the credits to offset the 2011 and 2012 assessments. Both sides cite *Oshkosh Truck* on this issue. In *Oshkosh Truck*, the Commission reviewed extensive caselaw and explained that the "same transaction" test determines whether equitable recoupment can be applied. In *Oshkosh Truck*, the Commission found Petitioner could use stale refund claims to offset the assessment for the same years; that is, 1996 and 1997 expenses could be used to offset assessments involving the 1996 and 1997 tax years.

The facts of the *Oshkosh Truck* case are similar to this case. In *Oshkosh Truck*, the taxpayer did not claim research credits for 1996 and 1997, although the taxpayer had

incurred research expenses in those years. Later, the Department assessed the taxpayer for additional taxes for the same years, 1996 and 1997. Although the statute had run for claiming the credits directly, the taxpayer attempted to claim the stale credits as an offset to the assessments through a theory of equitable recoupment. Citing several older cases, the Commission explained the test for equitable recoupment. It required the Commission to “determine[] whether petitioner’s time-barred refund claims apply to the ‘same year or income tax period’ as the Department’s timely additional assessments.” Applying the “same transaction” test, the Commission allowed the taxpayer to claim equitable recoupment in the amount of the stale claims because the unclaimed research credits arose in the same tax years (1996 and 1997) for which the Department had assessed.

Here, the research expenses were incurred in 2002-2006. The assessments in question concern 2011 and 2012. These are different tax years and therefore not the “same transaction.” Thus, we reject Petitioner’s claim for equitable recoupment.

#### *Application of Law to Facts*

We hold Wis. Stat. § 71.28(4)(h) requires that research credit claims must be filed within 4 years of the unextended due date of the tax return for the year in which the qualified research expense is incurred. We now turn to the undisputed facts to determine whether Petitioner has a valid argument that the Department erred in denying all the research carry-forward credits.

On summary judgment, we must view the evidence, and the inferences from it, in the light most favorable to the party opposing the motion. *Kraemer Bros. v. United States Fire Ins. Co.*, 89 Wis. 2d 115, 129, 278 N.W.2d 208 (1979). The underlying

facts we take as true for purpose of this motion are as follows: Petitioner incurred research expenses during the 2002-2006 tax years. In those tax years, Petitioner's tax returns reflect no taxable Wisconsin income and all the returns reported "\$0" in non-refundable credits being carried over. Petitioner began to have taxable income in Wisconsin beginning in 2011. To offset Wisconsin income for the 2011 and 2012 tax years, Petitioner claimed "carried over" research credits for the research expenses incurred in the earlier years.

The following chart of time limits shows that, absent a valid claim which may have occurred with Petitioner's 2007 return, all of Petitioner's research credit claims expired by the time the 2011 and 2012 returns were filed. That is, the claims were not filed within 4 years of the unextended due date on which the tax returns were due.

<u>Fiscal</u>	<u>Year-End</u>	<u>Return Due</u>	<u>4 yrs</u>	<u>Date "used"</u>
2002	3/29/2003	6/15/2003	6/15/2007	12/3/2012 (2011 return)
2003	4/3/2004	7/15/2004	7/15/2008	12/3/2012 (2011 return)
2004	4/2/2005	7/15/2005	7/15/2009	12/3/2012 (2011 return) & 1/12/2014 (2013 return)
2005	4/1/2006	7/15/2006	7/15/2010	1/12/2014
2006	12/31/2006	3/15/2007	3/15/2011	1/12/2014
2007	3/29/2008	6/16/2008		filed 12/11/2008

Because Petitioner's tax returns for 2002-2006 declared \$0 of carryover of non-refundable credits and because no amendments to those tax returns have been offered, we find that Petitioner did not claim the original research credits on the returns it filed for the years in which those credits were incurred.

Petitioner may however find a reprieve in the statutory language which allows such a claim to be made up to four years after the due date of those tax returns. On

this issue, we find a question of material fact. Petitioner has offered a Schedule R, which Petitioner asserts was filed with Petitioner's 2007 tax return. That Schedule R indicates a total of \$239,292 as "carryover of unused research expense credit." The exhibit submitted by Petitioner includes a page titled "Footnotes" which sets forth a year-by-year detail of the research credits being carried over. The Footnotes page shows (potential) carry-forward credits arising from tax years 2002-2006. The Department does not contest the filing of Schedule R but does dispute that the page of "Footnotes" was ever filed with Petitioner's 2007 Form 5 Wisconsin Corporate Franchise or Income Tax Return.

Petitioner contends that its 2007 return, filed December 11, 2008, demonstrates that at least some of the credits were "computed" and "claimed" within 4 years. Looking at the evidence in light of the chart above, we find as follows:

2002-2003: The last opportunities to file credit claims for 2002 and 2003 expenses were June 15, 2007, and July 15, 2008, respectively. The 2007 tax return was filed on December 11, 2008. Even if we accept the information, which may or may not have been included with the 2007 return, as "a claim therefor," any claims for research credits for 2002 and 2003 are too late, having not been claimed within 4 years. Therefore, we grant summary judgment to the Department with respect to the research credits related to those years.

2004-2006: If the 2007 Schedule R and/or its Footnotes page were sufficiently descriptive to qualify as a timely "claim" for research credits for 2004-2006, the carry-forward credit claims arising from 2004-2006 may have been timely. Accordingly, at this point, we deny summary judgment as to credits attributable to

research expenses incurred in 2004-2006 because several factual questions exist regarding Petitioner's 2007 return and the Footnotes page, and because related legal issues require further briefing to the Commission.

1. Generally, claims for credits are made on tax returns or amended returns for the years in which those credits can be claimed, so did the 2007 Schedule R alone (without footnotes) effectively amend the Petitioner's 2002-2006 returns, all of which listed relevant carry-forward credits as \$0? That is, was Schedule R for the 2007 tax year sufficient to claim research credits for the 2004-2006 tax years?

2. If not, was the Footnotes page (or electronic equivalent) in fact filed with Petitioner's 2007 Wisconsin tax return?

3. If the Footnotes page was filed, does the Footnotes page, which shows a year-by-year breakdown of Schedule R total of research credits being carried forward from 2004-2006, effectively amend the Petitioner's 2002-2006 returns, all of which listed relevant carry-forward credits as \$0? That is, was the Footnotes page associated with Petitioner's Schedule R for the 2007 tax year sufficient to claim the research credits for the 2004-2006 tax years?

### CONCLUSION

We find the meaning of Wis. Stat. § 71.28(4) is plain and unambiguous insofar as its subparts (ad), (f), and (h) interrelate. Is there disagreement between the parties as to statutory meaning? Without a doubt. But the language does not reasonably give rise to different meanings when taken in context in relation to surrounding language and closely-related statutes.

## CONCLUSIONS OF LAW

1. In order for a research credit to be carried forward, the underlying “claim therefor” must be filed within 4 years of the unextended due date of the tax return for the tax year in which the qualified research expense is incurred.

2. Once so claimed, unused portions of the research credit qualify for carryover as a carry-forward credit, which may be used up to 15 years from the year in which the qualified expense was incurred.

3. Petitioner’s research credit claims based on expenses incurred in 2002 and 2003 were not claimed within 4 years, so no research credit claims were allowed for those years. Consequently, there are no credits to be carried forward. Summary Judgment is granted as to the credits for those years.

4. Any carry-forward research credits claimed in tax years 2011 and 2012 which did not arise from expenses incurred in 2011-2012 may not be resurrected through a theory of equitable recoupment.

5. Questions of fact and law exist concerning whether Petitioner made timely claims related to research expenses incurred in 2004, 2005, and 2006. Accordingly, summary judgment is denied as to the research credit claims for those years.



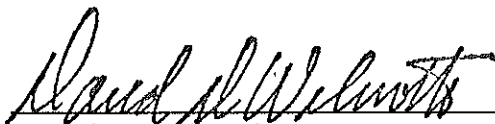
Dated at Madison, Wisconsin, this 1st day of February, 2019.

WISCONSIN TAX APPEALS COMMISSION



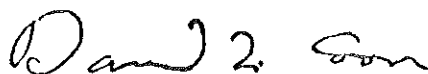
---

Lorna Hemp Boll, Chair



---

David D. Wilmoth, Commissioner



---

David L. Coon, Commissioner

ATTACHMENT: NOTICE OF APPEAL INFORMATION

WISCONSIN TAX APPEALS COMMISSION  
5005 University Avenue - Suite 110  
Madison, Wisconsin 53705

**NOTICE OF APPEAL INFORMATION**

**NOTICE OF RIGHTS FOR REHEARING, OR JUDICIAL REVIEW, THE TIMES ALLOWED FOR EACH, AND THE IDENTIFICATION OF THE PARTY TO BE NAMED AS RESPONDENT**

A taxpayer has two options after receiving a Commission final decision:

***Option 1: PETITION FOR REHEARING BEFORE THE COMMISSION***

The taxpayer has a right to petition for a rehearing of a final decision within 20 days of the service of this decision, as provided in Wis. Stat. § 227.49. The 20-day period commences the day after personal service on the taxpayer or on the date the Commission issued its original decision to the taxpayer. The petition for rehearing should be filed with the Tax Appeals Commission and served upon the other party (which usually is the Department of Revenue). The Petition for Rehearing can be served either in-person, by USPS, or by courier; however, the filing must arrive at the Commission within the 20-day timeframe of the order to be accepted. Alternately, the taxpayer can appeal this decision directly to circuit court through the filing of a petition for judicial review. It is not necessary to petition for a rehearing first.

**AND/OR**

***Option 2: PETITION FOR JUDICIAL REVIEW***

Wis. Stat. § 227.53 provides for judicial review of a final decision. Several points about starting a case:

1. The petition must be filed in the appropriate county circuit court and served upon the Tax Appeal Commission and the other party (which usually is the Department of Revenue) either in-person, by certified mail, or by courier, within 30 days of this decision if there has been no petition for rehearing or, within 30 days of service of the order that decides a timely petition for rehearing.
2. If a party files a late petition for rehearing, the 30-day period for judicial review starts on the date the Commission issued its original decision to the taxpayer.
3. The 30-day period starts the day after personal service, or the day we mail the decision.
4. The petition for judicial review should name the other party (which is usually the Department of Revenue) as the Respondent, but not the Commission, which is not a party.

For more information about the other requirements for commencing an appeal to the circuit court, you may wish to contact the clerk of the appropriate circuit court or, the Wisconsin Statutes. The website for the courts is <https://wicourts.gov>.

This notice is part of the decision and incorporated therein.