

STATE OF WISCONSIN
TAX APPEALS COMMISSION

RICHARD HECKEL,

DOCKET NOS. 14-S-099, 14-S-101
AND 14-S-103

AND

ROBERT HECKEL II,

DOCKET NOS. 14-S-100, 14-S-102
AND 14-S-104

Petitioners,

vs.

WISCONSIN DEPARTMENT OF REVENUE,

Respondent.

DECISION AND ORDER

LORNA HEMP BOLL, CHAIR:

This case comes before the Commission for decision following a trial held on November 12-13, 2015, and January 5-6, 2016, in Madison, Wisconsin. The Petitioners, Richard Heckel and Robert Heckel II, of Oconomowoc, Wisconsin, appeared by Attorney Brian R. Mudd. The Respondent, the Wisconsin Department of Revenue ("the Department"), was represented by Attorney James W. McNeilly, Jr. Pursuant to the Commission's post-trial briefing schedule, both parties have filed post-trial submissions.

The issue before the Commission is whether the Petitioners are personally liable for sales tax collected by businesses they owned and operated, which were not

remitted to the Department. Based upon the credible trial testimony and evidence in the record, the Commission hereby finds, concludes, and orders as follows:

FINDINGS OF FACT

Jurisdictional Facts

1. Heckel's Madison Marina, Inc.; Heckel's Eagle River Marina, Inc.; and Heckel's Lake Dubay Marina, Inc., (collectively, "the Marinas") were, at all times material hereto, Wisconsin corporations engaged in the business of operating boat marinas in Wisconsin until they went out of business in 2008.

2. Together, the Petitioners owned 100% of the stock of the Marinas. The Petitioners, both domiciled in Wisconsin, served as officers and as members of the boards of directors of each of the corporations. Robert Heckel II served as President, which required him to concentrate on the financial aspects of the Marinas. Richard Heckel, as Vice President, focused more on sales but also participated in the companies' finances.

3. The Marinas held Wisconsin sales tax permits.

4. Based on sales tax reports filed by the Marinas, the Department issued sales tax assessments against the Marinas, for the following time periods:

April, May and June 2008	Heckel's Eagle River Marina, Inc.
March, April, and May 2008	Heckel's Madison Marina, Inc.
March, April, May and June 2008	Heckel's Lake Dubay Marina, Inc.

5. The Department issued its determinations against the Petitioners as responsible persons alleging they were required to pay the sales taxes of the Marinas and alleging they willfully failed to make such payments to the Department for the time periods at issue herein.

6. Determinations were issued through Notices of Amounts Due dated October 24, 2011. Petitioners timely petitioned for redetermination; the Department denied those petitions in Notices of Action dated February 5, 2014. Petitioners filed timely appeals with the Wisconsin Tax Appeals Commission.

7. The parties have stipulated that the total amounts owed to the Department relative to these assessments is \$321,014.05, as of November 15, 2015.

Evidentiary Facts

8. Both Petitioners were signatories on the business checking account ("the operating account") for the Marinas, the account from which all creditor payments were made.

9. The Marinas were in the business of selling new and used boats, repairing boats, and selling, renting, and repairing snowmobiles.

10. Prior to the periods in issue, the Petitioners ensured that the Marinas paid sales taxes collected by each of the Marinas as required by law.

11. Throughout the time Petitioners were in business, GE Capital ("GE") financed the Marinas' new boat inventory and new parts.

12. M&I Marshall & Ilsley Bank (the "Bank" or "M&I") began

financing other aspects of Petitioners' business, such as real estate and used inventory, in late 2006, around the time Petitioners expanded into the Madison area.

13. Although the business had been successful for nearly two decades, beginning in 2007, Petitioners fell into default shortly after expanding into Madison.

14. Beginning in the fall of 2007, Petitioners' loan relationship with M&I, at times in excess of \$7 million, was guided by a succession of forbearance agreements. Through these agreements, the Bank provided very short-term loans designed to keep the businesses going. Rather than foreclosing, the Bank extended credit weekly to keep the Marinas in operation.

15. Petitioners initially believed that the arrangement with M&I would ensure that timely payments would be made to GE and for Wisconsin sales tax. They also believed that M&I planned to work with them to make the business profitable again.

16. The arrangement involved strict supervision by the Bank. In conjunction with the forbearance agreements, M&I required Petitioners to hire a consultant. M&I provided an approved list of two. The Petitioners hired the first name on the list, Tim Splittgerber (the "Consultant"), in the second half of 2007. Although Petitioners could have fired the Consultant, the Bank would have required them to hire another consultant whom the Bank would have had to approve.

17. It was apparent that the Petitioners and their employees believed they could not go against the wishes of the Bank or the directions of the Consultant.

18. Under the terms of forbearance agreements, Petitioners deposited all sales receipts of the Marinas into a "cash collateral account" at the Bank. Deposits included cost of products sold, profit, and sales tax collected on the sales.

19. There was conflicting testimony as to the procedure, but it was clear that, when boats were sold, cash receipts equal to the cost of the boats financed by GE were moved into an account earmarked for GE.

20. The Consultant and the Bank set up procedures by which the Bank immediately swept out all remaining cash deposited (i.e., profit on boat sales, sales tax, and receipts from other sales and services) to satisfy Petitioners' bank loan. Petitioners had no access to the funds after the sweep from the collateral account until such time as the Bank returned limited funds through short-term loans to the operating account.

21. The Bank required Petitioners to sign periodic Borrowing Base Certificates to justify the short-term renewal of the Bank's loan to Petitioners. The goal of the Certificates was to show that sufficient collateral existed to support the loans for payments to designated creditors.

22. Based upon formulas set up in Borrowing Base Certificates, the Bank then deposited funds back to Petitioners' operating account from which those obligations were paid.

23. There was much conflicting testimony about how it was decided which obligations were to be paid each week out of the operating account. The Bank

witnesses and the Consultant intimated that the intended payees were not relevant to them as long as there was enough collateral to support the total amount Petitioners wanted to disburse. Petitioners presented much more credible testimony to the effect that the lists of payees in the Borrowing Base Certificates also needed to meet Bank approval in order for the Bank to deposit funds into the operating account.

24. As a final step, the checks were generated by Petitioners' office staff and were submitted to Petitioners to be signed, which they did.

25. Early on, the Petitioners and occasionally perhaps their in-house accountant may have had some input as to the priority of payables, but, as time went on, it was apparent that the Bank drove the choice of payees. For example, when the Consultant wanted to be paid, he appealed to the Bank directly to request that his name be placed on the list of approved payees. Once the list of payables was compiled, Petitioners were brought into the loop to essentially rubber stamp the Borrowing Base Certificates, which they did.

26. Initially, sales tax was paid automatically. At some point, sales tax was placed on the front page of the Borrowing Base Certificate in close proximity to and included with the Bank and GE, the major creditors, in the lists of selected payables. After some time, sales tax was moved to the latter pages and listed with the other less significant accounts payable. As a non-"selected" payable, the sales taxes were not paid to the Department.

27. Petitioners testified that the Bank and/or the Consultant

recommended delays in the payment of taxes at various times and recommended payments first instead to creditors who could shut the business down, the plan being to catch up on the taxes later. That plan was followed in January 2008, with those taxes being paid later than they were due.

28. Throughout the months at issue, the credible evidence was that the Bank and the Consultant ensured that the Bank and GE were the first creditors to be paid whenever funds were available.

29. Although the Bank and the Consultant attempted to testify to Mr. Splittgerber's independence, the credible testimony showed that the Consultant was a tool of the Bank. He had numerous conversations, meetings, and emails with the Bank, *ex parte* as it were, without the Petitioners' knowledge of that contact until much later. He helped set up online access for the Bank and was probably instrumental in locking Petitioners' accountant out of the system.

30. Much of the initial dire financial situation was caused by the Consultant's review of Petitioners' inventory. Mr. Splittgerber declared that the Marinas were missing over \$1M in inventory without investigating sufficiently to discover that the "missing inventory" consisted of significant amounts of add-on equipment which was slated for installation on boats in inventory.

31. Petitioners' business practice was to add these various pieces of equipment to the boats in inventory to make them more saleable. When the pieces were earmarked for installation, they were moved to "repair orders" associated with

those boats. The pieces were then installed on the boats. When the boats were sold, the inventory pieces were sold with the boats, the repair orders were closed, and the pieces were written off from inventory.

32. The Consultant's recommendation/decision to write-off the "missing inventory" led to a deepening of Petitioners' precarious financial situation by significantly lessening the amount of collateral in their borrowing base. This action by the Consultant triggered much of Petitioners' hardship and was compounded when GE repossessed the boats, taking much of the "missing" inventory that had been installed on the boats.

33. The Consultant's initial stated goal was to assist with turning the business around, but early on his focus turned to liquidation of assets. In one effort to raise cash, rather than selling items such as unused forklifts, he orchestrated the sale of snowmobile inventory at huge losses just before their usually profitable rental season. In another instance, when Petitioners had found a potential buyer for one of the Marinas, the Bank, with the Consultant's blessing, instead sold that Marina to a major competitor of the Petitioners. The competitor upon purchase then destroyed all Petitioners' email records.

34. The Marinas collected sales taxes for the periods at issue in the amounts set forth in the assessments.

35. The parties stipulated that all of the monthly assessments at issue were unpaid and became delinquent on or prior to July 21, 2008.

36. Thus, for the Eagle River Marina for 2008, no April, May, or June sales taxes were paid as of their due date.

37. Likewise, for the Madison Marina for 2008, no March, April, May, or June sales taxes were paid as of the due date.

38. Likewise, for the Lake Dubay Marina for 2008, no March, April, May, or June sales taxes were paid as of the due date.

39. The Petitioners knew that the sales taxes were being collected by the Marinas during the periods at issue and were not being paid to Department. (Stip. of Facts ¶ 13.)

40. Prior to the periods at issue and as early as the time of the discussion of the first Forbearance Agreement with Bank, the Petitioners were aware that they could be held personally liable for all sales and use taxes incurred by the corporations. (Stip. of Facts ¶ 5.)

41. During the periods at issue, both Petitioners signed off on the Borrowing Base Certificates which designated payments to be made by the Marinas to creditors other than the Department.

42. Checks were generated in the Petitioners' office by Petitioners' office employees. During the period at issue, Petitioners had physical control over the office in which the checks were generated and supervisory control over their employee who generated the checks.

43. During the periods at issue, the Petitioner, Robert Heckel II, signed

checks for payment to creditors other than the Department for obligations of the Marinas.

44. In July 2008, the Petitioners attempted to pay delinquent sales taxes by writing checks from their M&I operating account. When Petitioners sent those checks, there were sufficient funds in their account to cover the amounts being paid to the Department. However, some of the funds went to GE and the Bank swept the rest of the money out of Petitioners' checking account before the checks to the Department could clear. Despite having knowledge that taxes were outstanding, the Bank used the funds toward payment on its own loan to Petitioners.

45. In July 2008, the Bank commenced state receivership, a move which Petitioners interpreted as a breach of the forbearance agreement, which would allow them out of its terms as well. Petitioners then opened an account at another institution from which they wrote checks to the Department for a portion of the amounts owed for June 2008 sales taxes. Those checks were honored and the Department received the funds.

46. The Marinas closed in July of 2008. The Petitioners filed for bankruptcy also in July 2008. In September, the Chapter 11 bankruptcy was converted to a Chapter 7 and the Petitioners were locked out of their business.

47. In the bankruptcy settlement, the Department settled issues involving post-petition taxes and interest. The taxes due for the periods at issue were not part of the agreement and were left unpaid.

48. Per the court documents approving the bankruptcy settlement, Petitioners had until July 21, 2009, to file a written objection and request for hearing with the bankruptcy court. Petitioners did not file any objection at that time.

OPINION

This is a sad case which results from a long series of unfortunate events and poor choices. Petitioners made some questionable business decisions, trusted the wrong people, and hoped it would be best for the long-term viability of their business. At every turn, fortune did not turn in their favor. Now, the law fails them as well as we hold them liable for the remaining sales taxes outstanding from their failed Marinas.

In officer liability cases, the Department must first show the presence of three elements for an officer to be held liable for unpaid sales tax: the individual must have had authority to pay, he or she must have had a duty to pay, and there must have been an intentional breach of that duty. To prove the element of intent, the Department need only show that the individual made decisions to use corporate funds to pay other creditors, with knowledge of taxes being due. *Ruppel v. Dep't of Revenue*, Wis. Tax Rptr. (CCH) ¶400-313 (WTAC 1997). Petitioners then bear the burden of proof to show the Department erred in its assessment. To prevail, a petitioner must show to the contrary with respect to one or more of the elements by clear and satisfactory evidence. *Drilias v. Dep't of Revenue*, Wis. Tax Rptr. (CCH) ¶ 400-222 (WTAC 1996); *Itsines v. Dep't of Revenue*, Wis. Tax Rptr. (CCH) ¶401-341 (2010).

The trial focused primarily on the first element, authority to pay. If indeed the Petitioners had authority to pay the taxes, then they had a duty to pay the

taxes. The fact other creditors were paid while taxes were owed to the Department of Revenue would be strong evidence of an intentional breach of that duty.

Generally, our caselaw holds that business owners and executive officers have the authority and duty to pay taxes. *Pharo v. Dep't of Revenue*, Wis. Tax Rptr. (CCH) ¶400-532 (WTAC 2001).

Petitioners dispute this general assumption given their particular circumstances. Although they state a strong case regarding the Bank's *de facto* control during the time of the forbearance agreement and although timely payment could have been devastating to their business, we nevertheless find that Petitioners could have made and were obligated to make the required sales tax payments.

Unfortunate Events

At some point in 2007, this business began to face tough times and Petitioners were already working with the Bank. In conjunction with the forbearance agreements, the Bank required that all inflows be deposited into an account which the Bank could sweep completely dry. The Petitioners' agreement to this arrangement was their first mistake. This agreement allowed the Bank to take all inflows, including the sales taxes collected on sales, to satisfy the Bank's loan to them. Petitioners could and should have segregated the sales tax into a separate account that the Bank could not touch. Apparently there had been some discussion about a "lock box" for the taxes, but Petitioners testified that they did not really understand what that meant and they trusted the Bank. Unfortunately, the tax funds were comingled in the deposits to the cash collateral account, and the Bank took all of it for its own.

The Bank required Petitioners to hire the Consultant, who failed them as well. One of the first actions of the Consultant was to review the Marinas' inventory. He concluded that over \$1M worth of inventory was missing. Petitioners were away during much of this time and did not know exactly why the Consultant could not find the inventory. They testified that they later discovered that the "missing" inventory had been moved to "repair orders" on the boats that they were preparing for sale. When boats arrived in inventory, they had few bells and whistles. In order to make them more saleable, Petitioners added motors, fish finders, navigation systems, trailers, etc. It had been Petitioners' practice, that, when the boats were later sold, the parts would be written off from inventory. Because the Consultant could not locate the "missing inventory," Petitioners' inventory was written down which meant there was less collateral against which the Bank would allow them to borrow. This decrease in funding aggravated and hastened the business' downward spiral.

Compounding their problems was the Petitioners' relationship with GE. Petitioners sold boats financed by GE. When a boat was sold, the portion of the receipts representing the financed cost of the boats was supposed to be immediately applied to the GE account. GE began to object that its proceeds were not being paid quickly enough. Ultimately, GE decided to end its relationship with Petitioners, sending numerous semi-trailers to pick up the boats. This happened with no warning to the Petitioners, although the Consultant was there to greet them. GE took the boats, along with "missing inventory" which had been added to the boats.

Petitioners testified that they believed all decisions were being made by the Bank and the Consultant. Although the Consultant denied having much authority, the Consultant communicated directly with the Bank, *ex parte* as it were, to discuss many aspects of Petitioners' finances. Petitioners' in-house bookkeeper was included in some of the communications, but it was apparent that she did not have much authority and she was included not for input but to receive directions from the Bank and/or the Consultant. Petitioners' accountant was not involved and was ultimately locked out of the system.

The credible evidence showed that the Bank and Consultant were the primary decision-makers as to the approved lists of payables associated with the Borrowing Base Certificates. Petitioners questioned the exclusion of the taxes from the lists but did sign off on them. They (erroneously) believed they had no choice but to go along with what the Bank directed. Going against the Bank may have resulted in an earlier demise of the business, but the owners' duty was to pay the taxes.

Petitioners followed the Consultant's advice to delay tax payments in early 2008. Eventually they were able to catch up on some of those taxes, but they were not well-served by that advice.

The Department tried to accommodate Petitioners as they fell behind. In June 2008, Petitioners, through their bookkeeper, made arrangements with the Department to pay delinquent taxes. The Department said it would accept the late payments without interest or penalty as long as they stayed current going forward. The Department accepted payment of some of the late taxes near the end of June. However,

Petitioners did not stay current; they immediately failed to pay the May sales taxes by their June 20 deadline. Consequently, the Department cannot be held to any agreement to accept any additional late payments.

In July, there were significant inflows into Petitioners' operating account. Petitioners breathed a sigh of relief and wrote checks to the Department for all the back taxes. Unfortunately, on the same day the checks were written, the Bank swept the account, with a large portion going to the GE loan and the remaining funds going to the Bank. Thus, the checks, written in good faith to the Department, bounced. Unfortunately, by then, the June sales taxes were already delinquent, albeit by only two days.

By this point, the Bank had filed to have a receiver appointed. Based upon that action, Petitioners believed they were finally free to begin banking elsewhere. Petitioners immediately opened an account at another institution and made payments to the Department from that account as well. Those payments, if they have not already been, should be credited to Petitioners' outstanding liabilities.

The businesses closed as the bankruptcy progressed. In the bankruptcy, the Department filed a notice of claim for its March-June sales tax due from Petitioners. Although the Department filed a notice of claim for the March-June taxes, when the bankruptcy settled, the Department was paid only for its post-petition taxes (July-October). Unfortunately, the bankruptcy did not discharge these unpaid tax claims. Had Petitioners wanted to object to the bankruptcy settlement, they could have done so by the July 21, 2009 deadline, but they did not file an objection with the court.

Petitioners' Liability

Several of Petitioners' own choices sealed their fate. The Petitioners saw the situation as a dilemma. The dilemma is a false one, however, because the taxpayer does not have the luxury of choice. When a taxpayer collects sales taxes, that money is not his to use. It is to be held in trust until remitted to the state. The taxpayer cannot use that money to keep the business going or for any other noble purpose. Even if paying the taxes over to the Department brings hardship and leaves little hope of paying other creditors, the taxpayer still has no legal alternative.

Petitioners admitted they owned the Marinas and were officers of the corporations. They admitted sales taxes were collected from sales at the Marinas. Petitioners admitted they knew the taxes were not being paid to the Department. Petitioners admitted they were the authorized signers on the account from which other creditors were paid. They admitted their office generated checks to other creditors. They admitted they signed and sent checks to other creditors. Petitioners admitted they knew other creditors were being paid. These admissions and actions satisfy all three prongs under Wisconsin law for establishing liability of a responsible person.

Petitioners testified that they could have and did voice objections to the Bank's lists of payables. However, they signed the Borrowing Base Certificates which contained lists of payees which did not include the Department. They signed checks to creditors other than the Department during the times when the taxes were due and overdue.

Petitioners point to their unsuccessful attempt to pay the sales taxes in July 2008 as evidence to negate the third prong, intentional breach of the duty to pay the taxes. While they did attempt to make a payment in July 2008, the Department did not actually get paid. After the Bank swept the Petitioners' account clean to put toward its own loans, the checks to the Department, Petitioners' most important creditor, bounced. The ill-fated timing of the sweep, however, does not negate the fact that, as of the dates on which the checks were written, the sales taxes for the various periods were already delinquent.¹

From the outset, Petitioners should not have agreed to deposit the sales taxes into the cash collateral account which the Bank swept. That money was not theirs to bargain away. They could have refused to sign off on the list of payables on the Borrowing Base Certificates that did not authorize payments to the Department. They could have refused to sign checks to other creditors until funds were sent to the Department. They could have opened an account at another bank sooner. They may have felt they had no choice; however, they did have a choice, albeit one with dream-crushing consequences.

Although they believed failing to do as the Bank directed could mean "immediate financial death" by having the Bank foreclose, Petitioners needed to do so anyway. They needed to hold the sales tax money out of reach of the Bank. They needed to send the sales tax to the Department.

¹ The only outstanding taxes which could have been paid timely in July were the June taxes; however, the bounced checks from M&I did not include any attempted June payments.

The Commission ruled on a similar situation in *Esser v. Dep't of Revenue*, Wis. Tax Rptr. (CCH) ¶ 400-011 (WTAC 1993), explaining the petitioner's good faith payments or non-payments could not negate an intentional and willful breach of the duty evidenced by payment to other creditors. As in this case, the petitioner in *Esser* claimed that his authority and duty to pay delinquent and current taxes were abrogated by operation of an agreement with a finance company which in effect prevented him from exercising that authority and duty. In *Esser*, most or all corporate inflows were deposited into the lender's rather than the corporation's account. Similarly, in this case, although initially deposited into an account to which Petitioners had access, the receipts were immediately transferred out and into the hands of the Bank. In *Esser*, where the lender's final authority over the payment of most corporate obligations was even more apparent, the petitioner was found liable. Thus, we must conclude that these company officers are liable for the unpaid sales taxes. The *Esser* court explained:

As to petitioner's contention that his 70% interest was not "controlling" because of ZL's takeover under the agreement, he could have resigned as an officer and signatory on the corporate checking account and could have taken appropriate legal steps as majority shareholder and as a party to the security agreement to protect the corporation (and thereby himself) from incurring further tax liabilities. Instead, rather than forcing the issue by such action, petitioner continued working for the corporation and allowed all corporate income to be deposited into ZL's lock box even as additional tax liabilities were accruing and other creditors were being paid with corporate checks signed by petitioner, while tax delinquencies were ignored.

Esser v. Dep't of Revenue, Wis. Tax Rptr. (CCH) ¶ 400-011 (WTAC 1993).

CONCLUSIONS OF LAW

1. Petitioners had authority to pay the sales tax, Petitioners had a duty to pay the sales tax, and Petitioners breached that duty by making payments to creditors other than the Department.

2. Petitioners are responsible persons under the law and are personally liable for payment of sales taxes collected by the Marinas for the periods at issue.

3. The July 2008 payments toward the delinquencies at issue made from the account at People's Bank must be credited to the Petitioners in calculating the amounts due to the Department if they were not already credited in determining the tax liability to which the parties stipulated.

Based upon the foregoing evidence and conclusions drawn therefrom, the Commission hereby orders as follows:

ORDER

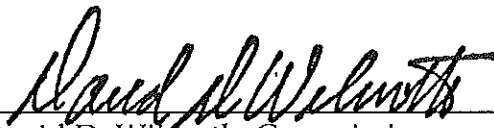
Based upon the credible testimony introduced at trial, the credible evidence in the record, and the facts to which the parties have stipulated, the Petitions for Appeal are denied. Petitioners are liable for the payment of unpaid sales tax for the periods at issue. The assessments are upheld, provided the stipulated amounts credit Petitioners for the full amounts paid from the People's Bank account in July 2008.

Dated at Madison, Wisconsin, this 4th day of November, 2016.

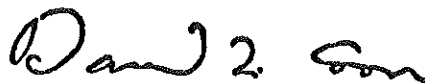
WISCONSIN TAX APPEALS COMMISSION



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. Alternatively, 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 Appeals 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 <http://wicourts.gov>.

This notice is part of the decision and incorporated therein.