2020 WISCONSIN ANNUAL TAX COURSES

BY IOWA STATE UNIVERSITY

Photo: Courtesy of Travel Wisconsin

Message from the Team

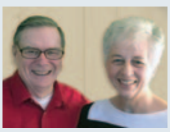
Because of the current uncertainty associated with holding large events in the fall, we have made the difficult decision to move our Annual Federal Income Tax Schools online. While this was not our preferred choice (we really look forward to seeing you each year), we are excited to offer the same course format, the same book (mailed to you in advance), and familiar speakers, all in a format best suited for 2020. We have worked hard to create multiple options to allow you to choose the schedule that best meets your needs.

These will be specially-tailored online classes that retain the look and feel of our traditional in-person courses, but you can participate from the comfort and safety of your home or office. If you haven't tried an online course, we don't think you will be disappointed. Even before COVID-19, hundreds of practitioners opted to participate in our Iowa tax schools online each year because of the convenience. These will be highly interactive classes, with dedicated Q & A sessions, and opportunities for live feedback throughout. If you are worried about technology, we will work with you to ensure that you are ready to go when your tax school begins.

Many of you have attended Tax Insight events for decades. We value our relationship with you and will do everything we can to maintain it. We can't thank you enough for your continued support. While we are disappointed that we will not see you in person this fall, we look forward to hosting in-person tax schools again in 2021. In the meantime, we look forward to seeing you online this fall and preparing you for the 2021 filing season.

All the best,

Kristine Tidgren, Director
ktidgren@iastate.edu



Jim and Diane Wisniewski

Jim and Diane Wisniewski
diane@taxinsight.com

REGISTER ONLINE: taxinsight.com/in-wisconsin

ANNUAL TAX COURSES CHAPTER TOPICS

The 2020 National Income Tax Workbook is loaded with fresh and useful topics that will prepare you to file 2020 returns. Our Annual Federal Income Tax School is organized as a traditional two-day school, but because it is online, you can opt to take the course in four half-day sessions if you would prefer. Both formats provide the same content and 16 hours of CPE.

The topics taught on day one and day two of the two-day format are listed on this page. If you take the class in half-day sessions, the topics are the same, but the teaching is spread out over four mornings or afternoons instead of two days. Notice that you have a choice between two tracks: **Ethics & Filing Considerations** and **Financial Distress & Agricultural Issues**. We are providing this option because not everyone needs ethics credit and not everyone handles agricultural returns. If you want to take both 200-minute tracks, you can select the bonus option, which gives you 20 hours of CPE – instead of the standard 16 hours – for only $15 more.

DAY ONE TOPICS (400 Minutes)

New & Expiring Legislation/Cases and Rulings

This chapter covers recently enacted tax legislation and procedures, including comprehensive coverage of the tax provisions in the Families First Coronavirus Response Act and the Coronavirus Aid, Relief, and Economic Security (CARES) Act.

Individual Issues

This chapter covers several issues tax practitioners encounter when preparing individual income tax returns, including the following:

- Deductions for health insurance and other health expenses
- Casualty losses and gains
- Deductions, credits, and exclusions for education
- Who can claim the child tax credit, credit for other dependents, education credits, and other individual income tax credits

IRS Update

This chapter covers several issues tax practitioners encounter when preparing individual income tax returns, including the following:

- Cybersecurity
- Virtual currency
- IRS Withholding Estimator
- Taxation of the gig economy
- IRS information sources

Business Issues

This chapter discusses some of the issues that tax practitioners encounter when they prepare returns for clients who operate a business. Topics include the following:

- Tax issues for a taxpayer engaged in a multi-level marketing business
- Opportunity zones
- Bonus depreciation
- New health reimbursement arrangements for small businesses

Investment & Retirement

This chapter covers investment and retirement tax planning issues, including the following:

- Required minimum distributions and the SECURE Act modification of the required distribution rules
- Planning for IRA beneficiary designations under the new rules
- Testamentary charitable remainder trusts
- Qualified charitable distributions
- Taxation of common investments such as interest-bearing bank accounts, certificates of deposit, and savings bonds

Moderated Q & A

CE IRS-APPROVED CONTINUING EDUCATION PROVIDER

DAY TWO TOPICS (400 Minutes)

200 MINUTES

QBI
This chapter discusses select issues related to the section 199A deduction. It explains how to calculate the qualified business income (QBI) deduction and the limitations on the deduction. This chapter also explains when trades or businesses can be aggregated, how to net and carryover QBI losses, and when a taxpayer can claim the QBI deduction for rental real estate income.

S Corporation
This chapter reviews important tax issues for S corporations, including the choice of entity rules and the S corporation election. It explains issues that the IRS has identified in its compliance campaigns, including S corporation distributions, the built-in-gains tax, and S corporation loss limitations. This chapter also includes an explanation of calculating basis and required basis reporting on Schedule E (Form 1040).

Business Entities
The chapter reviews new partnership reporting requirements. It discusses the taxation of section 501(c)(7) social clubs and 501(c)(10) fraternal organizations, including eligibility for exemption, recordkeeping and reporting requirements, and income tax issues. This chapter also includes new rules, regulations, and filing requirements for nonprofit entities.

Trusts & Estates
This chapter discusses estate planning to preserve the increased exemption amount before it expires at the end of 2025. It reviews the definition of a gift, use of the annual gift tax exclusion, and when it is necessary to file a gift tax return. This chapter also explains how a tax practitioner can identify different types of trusts, and how those trusts report income tax to their beneficiaries.

Moderated Q & A

CHOOSE ONE TRACK FROM THE TWO BELOW:
A bonus option can be selected if you want to take both.

200 MINUTES — ETHICS & FILING CONSIDERATIONS

Ethics, 2 hours CPE
This energetic, interactive, case study-filled session will cover key issues that help tax practitioners comply with their ethical obligations. Topics include the following:

- Due diligence for a tax practitioner who helps a self-employed taxpayer claim the earned income credit, who prepares a return for a taxpayer who does not have records to substantiate material participation, or who performs valuations of a business
- Best practices in making and accepting referrals, including referrals from an online referral service
- When a tax practitioner can disclose information throughthe IRS Whistleblower Program
- Ethical considerations for tax practitioners using online faxing, digital storage and backups, and online portals
- Ten case studies that illustrate real-life ethical scenarios

2021 Filing Season Concerns (100 minutes)
In this practical session, we will review new forms for individuals and small businesses and address COVID-19 filing considerations. **The session will include a moderated Q & A session on common filing issues and concerns.**

200 MINUTES — FINANCIAL DISTRESS & AGRICULTURAL ISSUES

Agricultural & Natural Resources
This chapter covers emerging topics that affect farmers and ranchers including the following:

- Family members working for each other on farm or ranch, including the reinstated kiddie tax rules
- Farm or ranch employer-provided meals and lodging
- Special use valuation
- Depreciation of farm property
- Self-employment tax on agricultural activities

Financial Distress Issues
This chapter discusses the tax consequences of foreclosures, repossessions, and abandonments. It explains when cancellation of indebtedness must be included in income and when it can be excluded. This chapter provides comprehensive examples of the reduction in tax attributes that must occur when cancelled debt is excluded from income. This chapter also explains the bad debt deduction for business and nonbusiness bad debts.

Moderated Q & A

We are proud to be a member of the Land Grant University Tax Education Foundation, Inc. (LGUTEF), the official professional organization for Land Grant Universities that teach tax education workshops, seminars, and forums in more than 30 states for over 29,000 tax professionals.

2020 REGISTRATION OPTIONS

Our online sessions are interactive, have varied speakers to keep things fresh, and have dedicated Q & A sessions with our panels of speakers. As described on the last pages, the **Ethics & Filing Considerations Track** includes two hours of Ethics CPE and a practical session reviewing updated forms and filing considerations. The **Financial Distress & Agricultural Issues Track** includes instruction on the agricultural issues and financial distress chapters of the *National Income Tax Workbook*. You must choose a preferred track when registering. If you would like instruction on both topics, choose the bonus option. We have worked hard to provide you with multiple options to best suit your needs. **Review the choices detailed here before registering for your preferred option.**

STEP 1 SELECT THE FORMAT THAT BEST SUITS YOU

Option One is the traditional two-day class and **Option Two** allows you to take the class in four half-day sessions (mornings or afternoons). Both offer 16 hours of CPE, as detailed below.

STEP 2 SELECT THE TRACK AND DATES YOU WANT

After you select **Option One** or **Option Two**, choose your track — **Ethics & Filing Considerations** or **Financial Distress & Agricultural Issues** — and the dates that best work for you.

STEP 3 SELECT BONUS CPE (OPTIONAL)

If you'd like to attend both the **Ethics & Filing Considerations** and the **Financial Distress & Agricultural Issues** tracks, you can select the bonus option to add an additional four hours of CPE for an additional $15.

All Registration Options include these Features:

- The *2020 National Income Tax Workbook*, mailed to you before the sessions begin, if registered by October 20.
- Highly interactive sessions with live speakers (no recorded replays)
- Dedicated Q & A sessions with the speakers
- An optional technology test/trouble shooting session for anyone concerned about connectivity issues
- Post-session access to a video replay of your sessions at no charge
- Downloadable copies of the teaching slides used in the sessions

General Information

Continuing Education Credit Information

Participants receive an emailed completion certificate to be used as proof of attendance for continuing education credit.

Credit Hours

Iowa State will apply to the following agencies for continuing education credit: IRS; Wisconsin Office of the Commissioner of Insurance; Certified Financial Planners; and Wisconsin Continuing Legal Education. See our website at **taxinsight.com** for specific credit hour information.

Registration Confirmation/Receipt

We will e-mail a Wisconsin Office Confirmation Letter within two weeks of receiving your registration. Your confirmation letter will be mailed to the email address you provide on your registration form. Each participant will receive his or her own confirmation letter.

Cancellation/Substitution/Transfer Policy

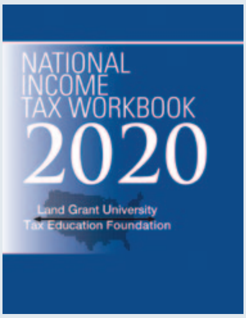
Registration fees are NON-REFUNDABLE because a workbook will be mailed to each registrant. Requests to transfer a registration to another person or a different class will be accommodated. These transfers must be completed one week prior to the scheduled session and are subject to the availability of alternative sessions.

Tax Deduction for Educational Expenses

Treasury Regulation §1.162-5 permits an income tax deduction for educational expenses undertaken to:

1) Maintain or improve skills in one's employment or other trade or business, or
2) Meet express requirements of an employer or a law imposed as a condition for retention of employment, job status, or rate of compensation.

When to Expect Your Workbook



In order to guarantee workbook delivery in time for the online sessions, you must register by the end of business on Tuesday, October 20. Registrations will be accepted after that date, but we cannot guarantee that you will receive your printed book in time for your online classes. This book is copyrighted by the Land Grant University Tax Education Foundation so you may not copy it or share it with others. We cannot ship to PO boxes. You must provide a street address for shipment.

OPTION ONE: TWO-DAY CLASS

$300, 16 hours CPE • With Optional Bonus, $315, 20 hours CPE

The two-day option is a great choice if you want to complete the traditional tax school in two consecutive days. We have offered this online option to tax school participants for the past six years and it has been very popular. **The bonus option allows anyone signed up for one of our 16-hour options to add an additional four-hours of CPE (Ethics & Filing Considerations or Financial Distress & Agricultural Issues) for only $15.**

Select your Preferred Class from One of the Following Two Tracks:

ETHICS & FILING CONSIDERATIONS

4 hours Tax Updates, 10 hours Tax Law, 2 hours Ethics

- Thursday–Friday, November 12–13
- Thursday–Friday, November 19–20
- Thursday–Friday, December 10–11
- Monday–Tuesday, December 14–15

DO YOU WANT TO ADD 4 HOURS OF FINANCIAL DISTRESS & AGRICULTURAL ISSUES CPE FOR $15?

3 hours Tax Law, 1 hour Tax Updates

- Wednesday, November 11 (afternoon)
- Wednesday, November 18 (morning)
- Wednesday, December 9 (afternoon)

FINANCIAL DISTRESS & AGRICULTURAL ISSUES

4 hours Tax Updates, 12 hours Tax Law

- Tuesday–Wednesday, November 10–11
- Tuesday–Wednesday, November 17–18
- Tuesday–Wednesday, December 8–9

DO YOU WANT TO ADD 4 HOURS OF ETHICS & FILING CONSIDERATIONS CPE FOR $15?

2 hours Ethics, 1 hour Tax Law, 1 hour Tax Updates

- Friday, November 13 (morning)
- Friday, November 20 (afternoon)
- Friday, December 11 (morning)
- Tuesday, December 15 (afternoon)

OPTION TWO: FOUR-SESSION CLASS

$300, 16 hours CPE • With Optional Bonus, $315, 20 hours CPE

This is a great option if you prefer to break things up a bit. You may schedule four morning or afternoon sessions to complete the entire course. **The bonus option allows anyone signed up for one of our 16-hour options to add an additional four-hours of CPE (Ethics & Filing Considerations or Financial Distress & Agricultural Issues) for only $15.**

Select your Preferred Class from One of the Following Tracks:

ETHICS & FILING CONSIDERATIONS

4 hours Tax Updates, 10 hours Tax Law, 2 hours Ethics

- Tuesday–Friday, November 10–13 (4 hours, mornings)
- Tuesday–Friday, November 17–20 (4 hours, afternoons)
- Tuesday–Friday, December 8–11 (4 hours, mornings)

DO YOU WANT TO ADD 4 HOURS OF FINANCIAL DISTRESS AND AGRICULTURAL ISSUES CPE FOR $15?

3 hours Tax Law, 1 hour Tax Updates

- Wednesday, November 11 (afternoon)
- Wednesday, November 18 (morning)
- Wednesday, December 9 (afternoon)

FINANCIAL DISTRESS & AGRICULTURAL ISSUES

4 hours Tax Updates, 12 hours Tax Law

- Tuesday–Friday, November 10–13 (4 hours, afternoons)
- Tuesday–Friday, November 17–20 (4 hours, mornings)
- Tuesday–Friday, December 8–11 (4 hours, afternoons)

DO YOU WANT TO ADD 4 HOURS OF ETHICS AND FILING CONSIDERATIONS CPE FOR $15?

2 hours Ethics, 1 hour Tax Law, 1 hour Tax Updates

- Friday, November 13 (morning)
- Friday, November 20 (afternoon)
- Friday, December 11 (morning)
- Tuesday, December 15 (afternoon)

AGRICULTURAL TAX ISSUES COURSE – ONLINE

$120, 300 minutes of instructions (6 hours CPE)

Attendees will receive an electronic copy of the Agricultural Tax Issues Workbook. **The material covered in the Agricultural Tax Issues Course will differ from that taught in the Agricultural Issues Track of the Federal Income Tax Course.**

Including the Following Topics:

- Like-kind Exchanges Involving Farm Property
- Retirement Planning and Self-Employment Tax Considerations for Farmers
- New UNICAP Rules and IRC section 263A Updates
- Form 4797 Considerations
- Getting Out of the Business of Farming
- Ag-Specific QBI Issues
- Recent Cases, Rulings and COVID-19 Legislation Impacting Producers
- Tax Issues Arising Upon the Death of a Farmer
- Sample Farm Tax Return

Four Options:

- Wednesday, October 21 (6 hours)
- Thursday, October 22 (6 hours)
- Wednesday–Thursday, October 21–22 (mornings)
- Wednesday–Thursday, October 21–22 (afternoons)

Agricultural Tax Issues Course Speakers:

- Gregory Bouchard
- Kristine Tidgren
- Guido van der Hoeven

Helpful Hints For Attending Online Courses – Q&A

Q: This will be my first webinar experience. How will it work?

A: A webinar is a training session conducted over the internet. You connect to the class from your computer and may interact with the presenters by typing questions and messages. You will see live video of the presenters and the presentation slides. CALT webinars are conducted using **GoToWebinar** online meeting software. After registering for a webinar, you will receive an email confirmation of your registration, as well as a webinar confirmation email with your login links and instructions.

Q: What are the technical requirements for joining a webinar?

A: Most standard computer systems andinternet connections will allow you to successfully participate in a webinar. To check your computer system for compatibility, visit this address: **https://support.goto.com/webinar/system-check-attendee**. This link allows you to check your system and run a test session. Remember, you must have functioning computer speakers or a headset to hear the audio. We also recommend broadband internet access for the best experience.

Q: Will you offer any technical assistance?

A: If you are unable to resolve your technology concerns by visiting **https://support.goto.com/webinar/system-check-attendee**, please contact Angela at aossian@iastate.edu. We will be happy to schedule a troubleshooting session with you to try to help you resolve your issues. These sessions should be scheduled by October 20 to ensure assistance. Do not wait until the day of the webinar to address technology concerns, but if you are having issues, visit **https://support.goto.com/webinar**. Our staff will be monitoring email on seminar days; however, we will not have the resources to assist with detailed technology troubleshooting that does not impact our larger group and you will risk missing valuable class time.

Q: How will you verify my attendance?

A: To comply with IRS requirements, attendance will be electronically tracked. We will also be asking polling questions at regular and frequent intervals throughout each session. The polling question will show on your screen and you select a response. Questions are created to enhance the learning experience, and correct answers are not required. Failure to answer polling questions will result in loss of CE credit for portions of the course.

Q: When will I receive my certificate of attendance?

A: Certificates of attendance will be emailed to participants within 10 days of the conclusion of the seminars. Credit will be based upon actual time in attendance, based upon login/logout information and participation in polling questions. You will be required to select which type of continuing education credits you are seeking when you register. If you are seeking Insurance Continuing Education, you must know your National Producer Number at the time of registration. If you are seeking IRS CPE Credits, you must know your PTIN number at the time of registration.

Q: Can multiple participants "share" one login/password?

A: Multiple participants may not "share" one login/password. Each webinar participant MUST register for the Tax School. ONLY the individual tied to the login/password information will receive CE credits for the Tax School.

Q: Can I access a replay of my class?

A: Yes, you will have post-session access to a video replay of your sessions to watch at your leisure at no charge. You will receive a notification when replays are available.

2020 REGISTRATION FORM *taxinsight.com/in-wisconsin*

Your registration fee includes the National Income Tax Workbook. Each attendee will receive a confirmation email.
Duplicate this form for each individual registration.

FIRST NAME | LAST NAME

PROVIDE: PTIN# *Required for IRS CE Reporting* | **INSURANCE NPN#**

FIRM/COMPANY

ADDRESS | CITY/STATE/ZIP

ATTENDEE'S EMAIL | PHONE NUMBER
By providing your email address, you are consenting to being contacted by email from the Center for Agricultural Law & Taxation.

CONTINUING EDUCATION Participant MUST provide PTIN/NPN or CALT will not report credit(s)

☐ I do not need any Continuing Education credit

☐ I need CPE credit and am a/an:

☐ CPA ☐ CFP ☐ Enrolled Agent ☐ Tax Return Preparer ☐ Insurance Professional ☐ Attorney ☐ Other ____________________

REGISTRATION OPTIONS: Two-Day Class Fee: $300; Four-Session Class Fee: $300; Optional Bonus Fee, $15
Register after October 20, the cost is $335. $350 with Bonus.

OPTION ONE: TWO-DAY CLASS (Pick One Track and Date)

ETHICS & FILING CONSIDERATIONS TRACK .... $______________

☐ Thursday–Friday, November 12–13
☐ Thursday–Friday, November 19–20
☐ Thursday–Friday, December 10–11
☐ Monday–Tuesday, December 14–15

FINANCIAL DISTRESS & AGRICULTURAL ISSUES TRACK .... $______________

☐ Tuesday–Wednesday, November 10–11
☐ Tuesday–Wednesday, November 17–18
☐ Tuesday–Wednesday, December 8–9

OPTION TWO: FOUR-SESSION CLASS (Pick One Track and Date)

ETHICS & FILING CONSIDERATIONS TRACK .... $______________

☐ Tuesday–Friday, November 10–13 (mornings)
☐ Tuesday–Friday, November 17–20 (afternoons)
☐ Tuesday–Friday, December 8–11 (mornings)

FINANCIAL DISTRESS & AGRICULTURAL ISSUES TRACK .... $______________

☐ Tuesday–Friday, November 10–13 (afternoons)
☐ Tuesday–Friday, November 17–20 (mornings)
☐ Tuesday–Friday, December 8–11 (afternoons)

ADD OPTIONAL BONUS TO ANY CLASS ABOVE

BONUS ETHICS & FILING CONSIDERATIONS CPE ***(available for those enrolled in Financial Distress & Ag Issues Track)*** .... $______________

☐ Friday, November 13 (morning)
☐ Friday, November 20 (afternoon)
☐ Friday, December 11 (morning)
☐ Tuesday, December 15 (afternoon)

BONUS FINANCIAL DISTRESS & AGRICULTURAL ISSUES CPE
(Available for those enrolled in Ethics & Filing Considerations Track) .... $______________

☐ Wednesday, November 11 (afternoon)
☐ Wednesday, November 18 (morning)
☐ Wednesday, December 9 (afternoon)

AGRICULTURAL TAX ISSUES COURSE – $120 (Pick One Date) .... $______________

☐ Wednesday, October 21 (6 hours)
☐ Thursday, October 22 (6 hours)
☐ Wednesday–Thursday, October 21–22 (mornings)
☐ Wednesday–Thursday, October 21–22 (afternoons)

ADD INSURANCE CREDIT FILING FEES .... $______________

☐ Option 1 or Option 2 Filing Fee: $20.00
☐ Agricultural Tax Issues Filing Fee: $10.00
☐ Bonus Filing Fee: $5.00

TOTAL AMOUNT DUE $______________

HOW TO REGISTER

ONLINE: taxinsight.com/in-wisconsin

BY PHONE: (608) 831-1040. Only credit card payments will be accepted.

MAIL: Complete form and enclose check payable to Iowa State University.

Send to: Wisconsin Annual Tax Courses, W6409 Moon Shadow Drive, Greenville WI 54942

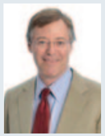
QUESTIONS: Call (608) 831-1040 or diane@taxinsight.com

Tax School Speakers

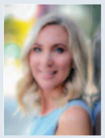
Our 2020 schools will be taught by a number of experienced instructors, most of them familiar to you!

Kari Apel, CPA
Owner at Apel Associates, Inc., Wisconsin
Kari is the president and CEO of Apel Associates, which she founded in 2008. Kari's professional experience includes working as an accountant for an ag-based financial organization and holding accountant positions at several larger CPA firms.

Karen Brehmer IRS Stakeholder Liaison Small Business/Self-Employed Division, Minneapolis, MN
Karen has been employed with the IRS since 1987, recently focusing on educational and taxpayer outreach events and working with tax professionals, industry and trade associations, and small business owners.

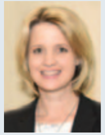


Joe Kristan, CPA
Partner at Eide Bailly LLP, Des Moines, IA
Joe has been a tax practitioner since 1984 working primarily with closely held businesses and serving the agriculture, distribution and manufacturing industries. Joe is the author of the popular *Tax News & Views* blog, www.eidebailly.com/taxblog.



Amie Kuntz
Owner of Amie K Consulting, LLC, Des Moines, IA
Amie is a tax professional with over a decade of diverse experience, both in public accounting and private industry. She is a frequent contributor to various technical tax publications and provides tax consulting primarily for businesses and their owners.

David Repp Attorney, Dickinson Mackaman Tyler & Hagen PC, Des Moines, IA
David practices primarily in the area of taxation. He provides a broad range of tax counsel on topics including federal and state income tax planning, taxation of employee benefits, equity structure and mergers.

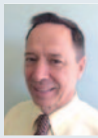


Kristine Tidgren Director, Center for Agricultural Law & Taxation (CALT), Iowa State University, Ames, IA
Kristine is an attorney and the Dolezal Adjunct Assistant Professor in the Agricultural Education and Studies Department at ISU. Kristine's work focuses on studying and interpreting laws impacting the agricultural industry. In particular, she focuses on taxation.

Ken Wundrow EA–Experience Consulting
Ken has served as a tax preparer/planner for 39 years. He retired from Mennenga Tax and Financial Service in Madison, Wisconsin, where he prepared more than 525 returns annually for his clients.

Wisconsin Department of Revenue
Because of the current pandemic, the Wisconsin Department of Revenue is unable to provide speakers for tax courses this fall. However, they will be hosting an update webinar this fall. We will let you know of this opportunity as soon as possible.

AGRICULTURAL TAX ISSUES COURSE SPEAKERS



Gregory Bouchard
Director–Cornell University Income Tax Schools
Greg is a specialist in farm partnership taxation. His prior experience includes serving as a Senior Business Consultant for Farm Credit East, ACA, where he was responsible for tax training as well as consulting directly with clients regarding their estate and business plans.

Guido van der Hoeven
Guido is an agricultural tax specialist with the Center for Agricultural Law and Taxation. Prior to this role he was an Extension Specialist/ Senior Lecturer in the Department of Agricultural and Resource Economics at North Carolina State University in Raleigh, North Carolina.

REGISTER BY OCTOBER 20 AND SAVE!

Wisconsin Annual Tax Courses
BY IOWA STATE UNIVERSITY

- Annual Tax Courses
- Agricultural Tax Issues Courses

W6409 Moon Shadow Drive
Greenville, WI 54942