

No. 144, S.]

[Published April 22, 1945.

CHAPTER 61.

AN ACT to create 73.08 of the statutes, relating to the destruction of records in the department of taxation.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

73.08 of the statutes is created to read:

73.08 DESTRUCTION OF RECORDS. Whenever necessary to gain needed vault, filing or storage space, the commissioner of taxation may, at his discretion, turn over to the director of purchases for disposition or destruction, in such manner as said commissioner may direct, obsolete records in conformity with the time limit shown opposite the following classifications:

- (1) General correspondence after 10 years.
- (2) Individual, partnership and fiduciary income tax returns and records pertaining thereto, on file 20 years.
- (3) Decedents' and former state residents' income tax returns, and records pertaining thereto, on file 10 years.
- (4) Fiduciary income tax returns and records pertaining thereto, for closed estates, terminated trusts and closed guardianships, which returns and records have been on file 10 years.
- (5) Income tax returns and records pertaining thereto filed 10 years or more ago by corporations which have forfeited their charter or license, have been dissolved, or have withdrawn from the state, except the returns of corporations which have been dissolved in the process of a reorganization in which no gain or loss was recognized under section 71.02.
- (6) Inheritance and estate tax records of matters in which the tax has been determined and paid, and which records have been on file for 15 years.

Approved April 19, 1945.