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## WISCONSIN LEGISLATIVE COUNCIL RULES CLEARINGHOUSE

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### CLEARINGHOUSE RULE 16-046

#### Comments

**[NOTE: All citations to “Manual” in the comments below are to the Administrative Rules Procedures Manual, prepared by the Legislative Reference Bureau and the Legislative Council Staff, dated December 2014.]**

#### **2. Form, Style and Placement in Administrative Code**

a. A specific date should be given for the deadline to submit comments on the proposed rule. [s. 1.02 (2) (a) 13., Manual.]

b. The department should review the proposed rule to ensure that added text is underscored and deleted text is stricken-through. For example, in s. Tax 1.15 (1), the word “against” should be underscored because it is added text. [s. 1.06 (1) (a), Manual.]

c. In s. Tax 1.15 (1), the department should remove the phrase “after the initial applicability of this section” and the bracket for Legislative Reference Bureau insertion. The initial applicability of the revised section is already given in SECTION 19 of the proposed rule and applies to all minor violations committed on or after that date. It is not necessary to reference a specific date in the actual text of the rule in this circumstance.

d. In s. Tax 1.15 (3), consider including a reference to the factors listed in s. 227.04 (2m) (b), Stats., to avoid unnecessary repetition of statutory language. [s. 1.08 (1), Manual.]

e. In s. Tax 14.01 (4) (b), the quoted language “Duplicate” and “Income Tax Return Separately Filed” should be shown in italics in order to maintain the font used in the current rule.

### **3. Conflict With or Duplication of Existing Rules**

In s. Tax 14.01 (4) (b) and (c), the proposed rule adds the option to utilize the schedule H-EZ form in addition to the schedule H form. Should references to schedule H-EZ also be added to the references to schedule H in s. Tax 14.05 (4)?

### **4. Adequacy of References to Related Statutes, Rules and Forms**

The department could consider inserting a reference to any new or revised forms in a Note to various sections of the proposed rule. The Note should indicate an address or telephone number for obtaining a copy of the form. If the form is available on the Internet, the Note should indicate the website from which the form may be obtained. Compare, for example, the Note that is created in the proposed rule in s. Tax 14.01 (4) (a). A similar Note could be created for other sections in the proposed rule. [s. 1.09 (3), Manual.]

### **5. Clarity, Grammar, Punctuation and Use of Plain Language**

a. In s. Tax 1.15 (5) (intro.), consider revising the phrase “voluntarily come forward” to the phrase “voluntarily disclose the minor violation”.

b. In SECTION 19 of the proposed rule, the word “after” should be revised to “on”, in order to grammatically follow the phrase “first applies” and to avoid any gaps in applicability. [s. 1.02 (3m), Manual.]