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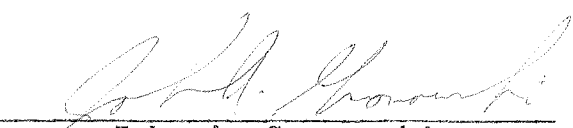
TAX 1 to 3

ORDER OF THE
WISCONSIN DEPARTMENT OF TAXATION
ADOPTING RULE CHANGES

Pursuant to the authority vested in the Wisconsin Department of Taxation by Section 71.11 (24) of the statutes, the said Department hereby amends rules TAX 1.05, 2.08, 2.09, 2.14 and 3.54, all as shown in the annexed papers.

Dated this 3rd day of February, 1960.

WISCONSIN DEPARTMENT OF TAXATION




John A. Gronouski
Commissioner of Taxation

STATE OF WISCONSIN }
COUNTY OF DANE } SS.

TO ALL TO WHOM THESE PRESENTS SHALL COME, GREETINGS:

I, John A. Gronouski, Commissioner of Taxation, and custodian of the official records of the Wisconsin Department of Taxation, do hereby certify that the annexed changes in the Rules of the Wisconsin Department of Taxation (pursuant to which changes Rules TAX 1.05, 2.08, 2.09, 2.14 and 3.54 are amended) have been approved by me and have been compared by me with the originals on file in the Department and are true and correct copies of such originals.

IN TESTIMONY WHEREOF, I have hereunto set my hand at the State Office Building in the City of Madison, Wisconsin, this 3rd day of February, A.D. 1960.



John A. Gronouski
Commissioner of Taxation

Tax 1.05 Deputy commissioner. (Section 73.02 (5), Wis. Stats.) The deputy commissioner of taxation, when duly appointed and qualified pursuant to section 73.02 (5), Wis. Stats., in addition to his statutory powers to act as commissioner in case of absence or disability of the commissioner, may do and perform the following acts, regardless of whether the commissioner is absent or disabled:

(1) Approve or reject offers to compromise or to make installment payments of delinquent income taxes, pursuant to section 71.13 (4), Wis. Stats.

(2) Approve or disapprove in whole or in part, expense vouchers and requisitions.

(3) Execute releases of liens of delinquent income, gift, inheritance, and estate tax warrants under chapters 71 and 72, Wis. Stats.

(4) Execute all certifications required to be made to the state treasurer or the department of administration relating to deposits, release of deposits, refund of taxes and distribution of taxes under chapter 71, Wis. Stats.

Tax 2.08 Returns of persons other than corporations.

(1) For the purpose of filing income tax returns, the commissioner of taxation has designated the following forms for the use of persons other than corporations:

Form 1 For all individuals, whether married or single, and for husbands and wives electing to file a combined return. (Form 1 B, 1-Fc or 1-Fi is filed with Form 1.)

Form 1 B For persons having a business or profession.

Form 1-Fc For farmers on the cash basis.

Form 1-Fi For farmers on an inventory or accrual basis.

Form 2 For trustees, executors, administrators and others acting in a fiduciary capacity, but excluding guardians. (Guardians should report on Form 1.)

Form 3 For partnerships and joint ventures.

(2) Information returns required of persons other than corporations are specified in Tax 2.06 and Tax 3.63. See also Tax 3.07.

(3) All returns, reports, statements and information required to be filed, furnished or reported by natural persons or partnerships, shall be filed in the office of the assessor of incomes for the district in which the natural person resides, or in which the partnership has its principal business office.

Natural persons who are not residents of this state shall file

with the assessor of incomes from whose district they derive income from business therein transacted or property therein located, and when they derive income from more than one district, they shall consistently file in the office of the assessor of incomes of such districts unless notified by the department of taxation to file with the assessor of another district.

NOTE: Blank forms may be obtained from the office of the assessor of incomes in which the returns are required to be filed.

Tax 2.09 Reproduction of forms. Subject to the conditions set forth under this rule, the official Wisconsin income tax return forms may be reproduced and the reproductions filed with the department in lieu of the corresponding official forms:

(1) The reproductions must be made by photo-offset, photo-engraving or by some similar photographic process. They may be reproduced on one side or both sides of the paper.

(2) The reproductions must be on paper of substantially the same color, weight and texture, and of quality at least as good as that used in the official forms. Forms 1-Fc, 1-Fi, 2 and 3 may not, therefore, be reproduced on white paper.

(3) Since all of the official forms are printed in black ink, such printing must be reproduced in black.

(4) The size of the reproductions, both as to dimensions of the paper and image reproduced thereon, must be the same as that of the official form.

(5) All signatures required on returns which are filed with the department must be original, affixed subsequent to the reproduction process.

Tax 2.14 Income tax returns for husband and wife.

If husband and wife each has a gross income of \$600.00 or more or if each has some net income when their combined net income is \$1,400.00 or more, each must report his income. (See Amerpohl vs. Tax Commission, 225 Wis. 62.) The aggregate personal exemption of \$14.00 allowable when each files a return may be divided between the two according to their choice.

Tax 3.54 Miscellaneous expenses not deductible.

(Sections 71.04 (2) and 71.05 (2), Wis. Stats.) Miscellaneous expenses which are not properly deductible in arriving at taxable net income include the following: Charges made by a corporation against its income or surplus covering expenses incurred for personal purposes of its officers, stockholders or employes, unless reported as compensation paid on forms 9; rent of living quarters or residence; repairs to a residence; insurance premiums on residence or household goods; expense of transportation from residence to place of employment; living and traveling expenses of teachers and others employed at a distance from their homes at a fixed place where their vocation or occupation is exercised; expenses of teachers in attending summer schools; election and campaign expenses of candidates for office; dues to fraternal orders, social clubs and luncheon clubs.



The State of Wisconsin

DEPARTMENT OF TAXATION
ROOM 1000 STATE OFFICE BUILDING
MADISON 2, WISCONSIN

February 3, 1960

Mr. James J. Burke
Revisor of Statutes
State Capitol
Madison, Wisconsin

Dear Mr. Burke:


Enclosed herewith please find certified copies of changes in the Rules of the Wisconsin Department of Taxation relating to Income Taxation, pursuant to which changes Rules TAX 1.05, 2.08, 2.09, 2.14 and 3.54 have been amended, which copies we would like to have published in the Wisconsin Administrative Register at your earliest convenience.

Notice of these changes was published in December, 1959, in the Notice Section of the Wisconsin Administrative Register pursuant to Section 227.02 (1) (e) of the statutes, and, though thirty days have passed since publication, no petition for public hearing on any of said rules has been received.

Certified copies of these changes are being mailed today to the Secretary of State for filing pursuant to Section 227.023 (1) of the statutes.

Very truly yours,

WISCONSIN DEPARTMENT OF TAXATION


John A. Gronouski
Commissioner of Taxation

JAG:MW
Enc's

cc. Hon. Robert C. Zimmerman
Secretary of State
State Capitol
Madison, Wisconsin
Enc's
Commerce Clearing House
214 North Michigan Avenue
Chicago 1, Illinois
Enc's

Prentice-Hall, Inc.
70 Fifth Avenue
New York 11, New York
Att'n: Mr. Stephan L. Taylor
Editorial Staff
Enc's