Chapter Tax 6

PUBLIC UTILITY TAXATION

Tax 6.01 Time for filing reports by freight line companies, and by railroad companies and street railway companies using cars of freight line companies

Tax 6.02 Returns for public utilities

Tax 6.01 Time for filing reports by freight line companies, and by railroad companies and street railway companies using cars of freight line companies. (Section 76.40, Wis. Stats.) Every railroad company or street railway company required to file an annual report pursuant to section 76.40 (2), Wis. Stats., shall file such report in the manner and form prescribed by the department of taxation, on or before February 15 each year. Each freight line company defined in section 76.39, Wis. Stats., shall file supplementary information within thirty days after request therefor by the department of taxation.

Tax 6.02 Returns for public utilities. Forms listed below are used in the administration of the various taxes levied pursuant to chapter 76, Wis. Stats. The department of taxation normally furnishes two forms to reporting utilities, one for use in submitting a return and the other for preparing a copy for the taxpayer's file. Only one of the footnoted forms, which are duplicates of other agency forms, is furnished. Inquiries on obtaining extra forms should be addressed to the Department of Taxation, Utilities Division, in the State Office Building at Madison, Wisconsin.

See footnote when "Form" is preceded by a number.

Transportation Utilities

	Form A—Railroad	For all class 1 railroads
	Form C—Railroad	For all small railroads
	Form G—Railroad	For electric railroads
(1)	Form I—Sleeping Car	For Pullman Company
(1)	Form—Express State Com.	For Railway Express Company
	Form E—Freight Line	For private car line companies
	Form H—Air Carrier	For all scheduled air lines
(1)	Form P—Pipeline	For all oil pipe lines
(2)	Form 2—Natural Gas Pipeline	For all gas pipe line

Communications Utilities

	Form G—Telephone	For all telephone companies
(3)	Form O—Telegraph	For Western Union Telegraph Company

Light, Heat and Power Utilities

(4)	Class A—Financial Electric Operating Gas Operating Water Operating Heating Operating	For all electric, gas, water and heating utilities with gross revenues in excess of $1,000,000.

(4) Class B—Financial
Electric Operating
Gas Operating
Water Operating
Heating Operating
} From $150,000 to $1,000,000

(4) Class C & D—Financial
Electric Operating
Gas Operating
Water Operating
Heating Operating
} Less than $150,000

Form F—Municipal _____ For all municipally owned utilities
Form J—R. E. A. _____ For all rural electric cooperatives
Form D—Conservation and Regulation—For all conservation and regulation companies
Form A—Apportionment Sheets _____ For all light, heat and power utilities

(1) Interstate Commerce Commission form. (Forms C and G are also I. C. C. forms in part)
(2) Federal Power Commission form.
(3) Federal Communications Commission form.
(4) Wisconsin Public Service Commission form.