

Chapter Tax 1

GENERAL ADMINISTRATION

Tax 1.01	Assessment districts	Tax 1.10	Depository bank requirements for withholding tax deposit reports.
Tax 1.06	Application of federal income tax regulations for persons other than corporations	Tax 1.11	Requirements for examination of returns
Tax 1.07	Election of federal provisions by persons other than corporations		

Tax 1.01 Assessment districts. (Section 73.05, Wis. Stats.) The secretary of revenue has divided the state into the following income tax assessment districts:

APPLETON DISTRICT

Office: Courthouse Annex
Appleton

Counties Served

Brown	Marinette
Calumet	Marquette
Door	Menominee
Florence	Oconto
Fond du Lac	Outagamie
Forest	Shawano
Green Lake	Sheboygan
Kewaunee	Waupaca
Langlade	Waushara
Manitowoc	Winnebago

EAU CLAIRE DISTRICT

Office: State Office Building
Eau Claire

Counties Served

Adams	Dunn
Ashland	Eau Claire
Barron	Iron
Bayfield	Jackson
Buffalo	Juneau
Burnett	LaCrosse
Chippewa	Lincoln
Clark	Marathon
Douglas	Monroe
Oneida	St. Croix

Pepin	Sawyer
Pierce	Taylor
Polk	Trempealeau
Portage	Vilas
Price	Washburn
Rusk	Wood

MADISON DISTRICT

Office: Hill Farms State Office Building
Madison

Counties Served

Columbia	Jefferson
Crawford	LaFayette
Dane	Richland
Dodge	Rock
Grant	Sauk
Green	Vernon
Iowa	

MILWAUKEE DISTRICT

Office: State Office Building
Milwaukee

Counties Served

Kenosha	Walworth
Milwaukee	Washington
Ozaukee	Waukesha
Racine	

History: 1-2-56; am. Register, September, 1964, No. 105, eff. 10-1-64; am. Register, February, 1975, No. 230, eff. 3-1-75.

Tax 1.05 Deputy commissioner, History: 1-2-56; am. Register, February, 1960, No. 50, eff. 3-1-60; r. Register, February, 1975, No. 230, eff. 3-1-75.

Tax 1.06 Application of federal income tax regulations for persons other than corporations. (Chapter 163, laws of 1965). To the extent that any provision of the internal revenue code has

Register, August, 1975, No. 236

application in the determination of Wisconsin taxable income of persons other than corporations; any United States treasury regulation interpreting such provision shall be deemed a tax rule of the Wisconsin administrative code.

History: Cr. Register, March, 1966, No. 123, eff. 4-1-66.

Tax 1.07 Election of federal provisions by persons other than corporations. (Section 71.02 (2) (b), Wis. Stats.) Every taxpayer in filing his Wisconsin income tax return shall be deemed to be reporting his federal adjusted gross income in accordance with the provisions of the applicable current federal internal revenue code unless a signed statement clearly reflecting that the taxpayer has exercised the election provided in section 71.02 (2) (b), Wis. Stats., is filed with the department of revenue within the time prescribed in such statute.

History: Cr. Register, March, 1966, No. 123, eff. 4-1-66; am. Register, February, 1975, No. 230, eff. 3-1-75.

Tax 1.10 Depository bank requirements for withholding tax deposit reports. (Section 71.20 (4), Wis. Stats.) (1) DEPOSIT REPORTS RECEIVED WITH PROPER PAYMENT. (a) The depository bank shall inscribe the date, amount of payment and a consecutively assigned validation number upon each withholding deposit report (Form WT-6) received which is accompanied by payment in the amount of the stated tax liability. The deposits received and validated for each day shall be combined into a single deposit to the account of the state treasurer. The processed deposit reports shall be kept in sequence within batches for each business day. The batches for each business day shall be sent daily by armored carrier to the department of revenue's collection section in Madison. A validation tape and batch card shall accompany each batch, and each day's transmittal shall include one recapitulation sheet and a copy of the daily deposit slip.

(b) In addition the depository bank shall use the following procedures:

1. Validation tapes shall bear the validation number and the amount processed for each entry as well as the validation date and tape total.

2. Batch cards shall bear the first and last validation numbers in the batch and the total dollar amount validated in the batch. The validation number of any document rejected from the batch shall be noted on the batch card and the validation amount subtracted from the batch total.

3. Recapitulation sheets shall bear the date, deposit number, deposit amount, batch I.D. number and batch total for each batch included in the deposit, and the total amount validated.

4. A deposit slip shall be sent to the state treasurer for each day's deposit with a copy to be sent to the department. Deposit totals shall be reported to the state treasurer by telephone daily before 9:00 a.m.

5. When correspondence is received with a valid deposit report and remittance, the deposit report and remittance shall be processed in the usual manner, and the correspondence shall be detached and sent to the department's collection section.

Register, August, 1975, No. 236

(2) **EXCEPTIONS.** Exceptions are not to be validated. They shall be sent to the collection section with the envelopes in which they were received. The following are considered exceptions:

- (a) Deposit reports received without proper remittance.
- (b) Substitute deposit reports.
- (c) Remittances not accompanied by deposit reports.

History: Cr. Register, March, 1975, No. 231, eff. 4-1-75.

Tax 1.11 Requirements for examination of returns. (Sections 71.11 (44) and 77.61 (5)). (1) No information may be divulged to public officers or the authorized agents of such officers under section 71.11 (44) (c) 2 or 4, or 77.61 (5) (b) 2 or 4 unless the following requirements are first complied with:

(a) The public officer must specify in writing the purpose for each requested examination, the statutory or other authority showing the duties of the office, and the relation of such purpose to the duties of the office. Further, each person making a request must provide evidence that he or she is a "public officer" under the constitution and the statutes.

(b) Each requested examination by an agent must include the above data and an authorization identifying the agent by name, address and title and naming the taxpayer whose return is sought for examination, which authorization shall be signed and approved by the public officer on whose behalf the agent is acting.

(c) With each requested examination under paragraphs (a) and (b) there must also be submitted in writing the following: name and address of each taxpayer whose return is requested; type of tax return, such as income, franchise, gift or sales and use tax; the taxable period(s); the taxpayer's social security number, if available, in the case of returns relating to individuals; and a statement indicating that the person requesting such examination understands the provisions of sections 71.11 (44) and 77.61 (5) that any persons who use or permit the use of any information directly or indirectly so obtained beyond the duties imposed upon them by law or by the duties of their office shall be deemed in violation of said subsections.

(2) No information may be divulged to the legislature, to either house of the legislature, to any legislative committee, to any agent of the foregoing, or to any legislator under sections 71.11 (44) (c) 3 or 77.61 (5) (b) 3 unless the following requirements are first complied with:

(a) Specification in writing of the purpose for each requested examination, and the relation of such purpose to the official duties or functions of the body or person requesting such examination of tax returns.

(b) Certification by the president pro tempore of the senate, the speaker of the assembly, or the chairman of the pertinent legislative committee that said committee or either house of the legislature has voted to authorize the requested examination of tax returns.

(c) With each requested examination under paragraphs (a) and (b) there must also be submitted in writing the following: name and

Register, August, 1975, No. 236

address of each taxpayer whose return is requested, type of tax return, such as income, franchise, gift or sales and use tax; the taxable period(s); the taxpayer's social security number, if available, in the case of returns relating to individuals; and a statement indicating that the person requesting such examination understands the provisions of sections 71.11 (44) and 77.61 (5) that any persons who use or permit the use of any information directly or indirectly so obtained beyond the duties imposed upon them by law or by the duties of their office shall be deemed in violation of said subsections.

(3) The department may, when satisfied that the restrictions imposed by sections 71.11 (44) and 77.61 (5) will be adequately safeguarded and a beneficial tax purpose is demonstrated, enter into agreements with governmental officials whereby information is disclosed or exchanged. In such instances the requirements of this rule may be modified in the discretion of the department.

(4) The information required to be submitted to the department under subsections (1) and (2) shall be submitted on forms provided by the department and shall be open to inspection by the public for a period of 2 years from the date such information is filed with the department.

History: Cr. Register, August, 1975, No. 236, eff. 9-1-75.