

TAX 1

Filed December 1, 1975
3:20 pm G. S. Poulter

CERTIFICATE

STATE OF WISCONSIN)
) SS
DEPARTMENT OF REVENUE)

TO ALL TO WHOM THESE PRESENTS COME, GREETINGS:

I, DAVID ADAMANY, Secretary of the Wisconsin Department of Revenue and custodian of the official records of the Wisconsin Department of Revenue, do hereby certify that the annexed changes in the Rules of the Wisconsin Department of Revenue (amending Rule TAX 1.11) have been approved by me and have been compared 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, 201 East Washington Avenue, in the City of Madison, Wisconsin this 1st day of December, A. D. 1975.

David Adamany
David Adamany
Secretary of Revenue

ORDER OF THE
WISCONSIN DEPARTMENT OF REVENUE
ADOPTING RULE CHANGES

PURSUANT to the authority vested in the Wisconsin Department of Revenue by Sections 71.11(44)(c) and 77.61(5)(b) of the statutes, the said department hereby adopts the changes whereby Rule TAX 1.11 has been amended as shown on the attached copy.

These rule changes relate to examination of tax returns and are to become effective on February 1, 1976.

Dated at Madison, Wisconsin, this 1st day of December, 1975.

WISCONSIN DEPARTMENT OF REVENUE

By David Adamany /s/
David Adamany
Secretary of Revenue

AMENDMENTS AND ADDITIONS TO RULE TAX 1.11 OF THE
WISCONSIN ADMINISTRATIVE CODE

Subsection Tax 1.11 (4) of the Wisconsin Administrative Code is amended to read:

Tax 1.11 (4) The information required to be submitted to the department under paragraphs (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 two years from the date such information is filed with the department. If a public official responsible for enforcement of the criminal laws, in the statement required under paragraph (1) (a), declares that a return is being examined for the purpose of a criminal investigation, the department shall accept that declaration as prima facie evidence of the fact that making such knowledge public would result in harm to the public interest which outweighs any benefit that would result from making it public, and the department shall not make such knowledge public for a period of 30 days from date of filing the statement.

Subsection Tax 1.11 (5) of the Wisconsin Administrative Code is created to read:

Tax 1.11 (5) DEFINITION. A public officer, for purposes of this rule, is any person appointed or elected according to law, who has continuous duties, has taken an oath of office and who is

responsible for the exercise of some portion of the sovereign power of this state, or its subordinate government units, or of the sovereign power of another state or of the United States, in which the public has a concern. One, but not the sole, indicium of responsibility for exercising the sovereign power is the authority to make final policy with regard to those duties of a public officer requiring access to tax files under this rule.