

No. 694, S.

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CHAPTER 537

AN ACT to amend 71.04 (1), 71.05 (1) and 71.10 (2) and (8n) of the statutes, relating to persons, other than corporations, required to report incomes under the income tax law.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

SECTION 1. 71.04 (1) of the statutes is amended to read:

71.04 (1) Payments made within the year for wages, salaries, commissions and bonuses of employes and of officers if reasonable in amount, for services actually rendered in producing such income; provided, there is reported the name, address and amount paid each such employe or officer residing within this state to whom a compensation of \* \* \* \$500 or more has been paid during the assessment year.

SECTION 2. 71.05 (1) of the statutes is amended to read:

71.05 (1) Payments made within the year for wages or other compensation, if reasonable in amount, for services actually rendered in carrying on the profession, occupation or business from which the income is derived. But no deductions shall be made for any amount paid for services

actually rendered in the carrying on of the profession, occupation or business from which the income is derived unless there be reported the name and address and amount paid each person to whom a sum of \* \* \* \$500 or more shall have been paid for services during the assessment year. Except as provided in sub. (9) \* \* \*, no deduction shall be allowed under this section for any amounts expended for personal, living or family expenses.

SECTION 3. 71.10 (2) of the statutes is amended to read:

71.10 (2) Every person other than a corporation, having for the calendar year a gross income of \$600 or more and every married person receiving any net income during the year when the combined net incomes of such married person and his or her spouse is \$1,400 or more, *except that beginning with the 1964 calendar year or corresponding fiscal year and in subsequent years, every such person having a gross income of \$500 or more if under 65 years of age, or if 65 years of age or over, \$1,000 or more and every married person receiving any gross income during the year when the combined gross incomes of such married person and his or her spouse is:* a) \$1,200 or more if both are under 65 years of age; b) \$1,400 or more if one spouse is under 65 years of age and the other spouse is 65 years or over; or c) \$1,600 or more, if both are 65 years of age or over, shall report the same on or before April 15 following the close of such year (or when such person's fiscal year is other than the calendar year, then on or before the fifteenth day of the fourth month following the close of such fiscal year) to the \* \* \* *department of taxation*, in the manner and form prescribed by the department of taxation, whether notified to do so or not, and shall be subject to the same penalties for failure to report as those who receive notice. If the taxpayer is unable to make his own return, the return shall be made by a duly authorized agent or by the guardian or other person charged with the care of the person or property of such taxpayer. Nothing contained in this subsection shall preclude the \* \* \* *department of taxation* from requiring any person other than a corporation to file an income tax return when in the judgment of the assessor of incomes a return should be filed.

SECTION 4. 71.10 (8n) of the statutes is amended to read:

71.10 (8n) Every resident of this state and every nonresident carrying on activities within this state, whether taxable or not under this chapter, who or which shall pay in any calendar year for services performed within this state by an individual remuneration which is excluded from the definition of wages in s. 71.19 (1), in the amount of \* \* \* \$500 or more, shall, on or before January 31 of the succeeding year furnish the department of taxation at its offices in Madison, a written statement in such form as required by the department, disclosing the name of the payor, the name and address of the recipient and the total amount paid in such year to such recipient. In any case in which an individual receives wages, as defined in s. 71.19 (1) and also remuneration for services which remuneration is excluded from such definition, both from the same payor, the wages and the excluded remuneration shall both be reported in the report required by sub. (8m) in a manner satisfactory to the department, regardless of the amount of the excluded remuneration.

SECTION 5. The amendments provided in Sections 1, 2 and 4 shall be applicable to payments made during the calendar year 1964, or corresponding fiscal year, and thereafter.

Approved May 21, 1964.