

Chapter Tax 1

GENERAL ADMINISTRATION

Tax 1.01	Assessment districts	Tax 1.07	Election of federal provisions by persons other than corporations
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Tax 1.01 Assessment districts. (Section 73.05, Wis. Stats.) The tax commissioner 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

Oneida
 Pepin
 Pierce
 Polk
 Portage
 Price
 Rusk
 St. Croix
 Sawyer
 Taylor
 Trempealeau
 Vilas
 Washburn
 Wood

MADISON DISTRICT
 Office: City-County Building
 Madison
Counties Served
 Columbia Jefferson
 Crawford LaFayette
 Dane Richland
 Dodge Rock
 Grant Sauk
 Green Vernon
 Iowa

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EAU CLAIRE DISTRICT
 Office: State Office Building
 Eau Claire
Counties Served

Adams Dunn
 Ashland Eau Claire
 Barron Iron
 Bayfield Jackson
 Buffalo Juneau
 Burnett La Crosse
 Chippewa Lincoln
 Clark Marathon
 Douglas Monroe

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.

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.

History: 1-2-56; am. Register, February, 1960, No. 50, eff. 3-1-60.

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 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 taxation within the time prescribed in such statute.

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

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