

Chapter Tax 1

GENERAL ADMINISTRATION

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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		Pepin	Sawyer
Office: Courthouse Annex		Pierce	Taylor
Appleton		Polk	Trempealeau
<i>Counties Served</i>		Portage	Vilas
Brown	Marinette	Price	Washburn
Calumet	Marquette	Rusk	Wood
Door	Menominee	MADISON DISTRICT	
Florence	Oconto	Office: Hill Farms State Office Building	
Fond du Lac	Outagamie	Madison	
Forest	Shawano	<i>Counties Served</i>	
Green Lake	Sheboygan	Columbia	Jefferson
Kewaunee	Waupaca	Crawford	LaFayette
Langlade	Waushara	Dane	Richland
Manitowoc	Winnebago	Dodge	Rock
EAU CLAIRE DISTRICT		Grant	Sauk
Office: State Office Building		Green	Vernon
Eau Claire		Iowa	
<i>Counties Served</i>		MILWAUKEE DISTRICT	
Adams	Dunn	Office: State Office Building	
Ashland	Eau Claire	Milwaukee	
Barron	Iron	<i>Counties Served</i>	
Bayfield	Jackson	Kenosha	Walworth
Buffalo	Juneau	Milwaukee	Washington
Burnett	LaCrosse	Ozaukee	Waukesha
Chippewa	Lincoln	Racine	
Clark	Marathon		
Douglas	Monroe		
Oneida	St. Croix		

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

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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.

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(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.