

## Chapter Tax 6

## PUBLIC UTILITY TAXATION

Tax 6.01	Time for filing reports by freight line companies, and by railroad companies and street railway companies using cars of freight line companies	Tax 6.02	Returns for public utilities
----------	--	----------	------------------------------

**Tax 6.01 Time for filing reports by freight line companies, and by railroad companies and street railway companies using cars of freight line companies.** (Section 76.40, Wis. Stats.) Every railroad company or street railway company required to file an annual report pursuant to section 76.40 (2), Wis. Stats., shall file such report in the manner and form prescribed by the department of taxation, on or before February 15 each year. Each freight line company defined in section 76.39, Wis. Stats., shall file supplementary information within thirty days after request therefor by the department of taxation.

**Tax 6.02 Returns for public utilities.** Forms listed below are used in the administration of the various taxes levied pursuant to chapter 76, Wis. Stats. The department of taxation normally furnishes two forms to reporting utilities, one for use in submitting a return and the other for preparing a copy for the taxpayer's file. Only one of the footnoted forms, which are duplicates of other agency forms, is furnished. Inquiries on obtaining extra forms should be addressed to the Department of Taxation, Utilities Division, in the State Office Building at Madison, Wisconsin.

See footnote when "Form" is preceded by a number.

*Transportation Utilities*

Form A—Railroad	For all class 1 railroads
Form C—Railroad	For all small railroads
Form G—Railroad	For electric railroads
(1) Form I—Sleeping Car	For Pullman Company
(1) Form—Express State Com.	For Railway Express Company
Form E—Freight Line	For private car line companies
Form H—Air Carrier	For all scheduled air lines
(1) Form P—Pipeline	For all oil pipe lines
(2) Form 2—Natural Gas Pipeline	For all gas pipe line

*Communications Utilities*

Form G—Telephone	For all telephone companies
(3) Form O—Telegraph	For Western Union Telegraph Company

*Light, Heat and Power Utilities*

(4) Class A—Financial	} For all electric, gas, water and heating utilities with gross revenues in excess of \$1,000,000.
Electric Operating	
Gas Operating	
Water Operating	
Heating Operating	

- (4) Class B—Financial  
 Electric Operating }  
 Gas Operating } From \$150,000 to \$1,000,000  
 Water Operating }  
 Heating Operating }
- (4) Class C & D—Financial  
 Electric Operating }  
 Gas Operating } Less than \$150,000  
 Water Operating }  
 Heating Operating }

Form F—Municipal ----- For all municipally owned utilities

Form J—R. E. A. ----- For all rural electric cooperatives

Form D—Conservation and Regulation—For all conservation and  
 regulation companies

Form A—Apportionment Sheets ----- For all light, heat and  
 power utilities

- (1) Interstate Commerce Commission form. (Forms C and G are also I. C. C. forms in part)
- (2) Federal Power Commission form.
- (3) Federal Communications Commission form.
- (4) Wisconsin Public Service Commission form.