

No. 831, A.]

[Published November 16, 1957.]

CHAPTER 679

AN ACT to amend 71.10 (5) (ab) of the statutes, relating to extending the time for filing income tax returns by persons in the armed forces.

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

71.10 (5) (ab) of the statutes is amended to read:

71.10 (5) (ab) An extension of time for filing a return of income for the calendar or corresponding fiscal year * * * 1957 and * * *

1958 shall be granted to any person in the armed forces of the United States who is located beyond the borders of the United States on the first day following the close of his income year or on the fifteenth day of the fourth month following the close of such year. The return of such person shall be filed 6 months after termination of such person's military service but in no event later than the fifteenth day of the sixth month following the close of such person's * * * 1958 calendar or corresponding fiscal year. No interest or penalties shall be imposed during any extension period provided for in this paragraph.

Approved November 8, 1957.
