

No. 139, A.

Published  
May 18, 1963.

CHAPTER 51

AN ACT to amend 71.21 (1) of the statutes, relating to exempting servicemen from quarterly tax declarations while overseas.

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

71.21 (1) Every individual deriving income (other than or in addition to wages as defined in s. 71.19 (1)) subject to taxation under this chapter during the calendar year 1962, or any calendar or fiscal year beginning after January 1, 1962, shall make, at the time hereinafter prescribed, a declaration of estimated income tax if the total tax on income of any such year can reasonably be expected to exceed withholding on wages paid in such year (if any) by \$20 or more. Such declaration shall contain such information as the department may by rule or forms prescribe. This section shall not apply to an estate or trust, *or to any person on active duty with the United States armed forces while stationed outside the continental United States.*

Approved May 13, 1963.