

Senate Bill 443

Published  
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CHAPTER 492

AN ACT to amend 71.21 (1) of the statutes, relating to income on which declarations must be made.

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

71.21 (1) of the statutes is amended to read:

71.21 (1) Every individual deriving income ~~(, other than or in addition to wages as defined in s. 71.19 (1) )~~ *upon which taxes are withheld by his employer pursuant to s. 71.20*, subject to taxation under this chapter during the calendar year ~~1962~~ *1965*, or any calendar or fiscal year beginning after January 1, ~~1962~~ *1965*, 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 December 20, 1965.