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CLEARINGHOUSE RULE 95–065

Comments

[NOTE: All citations to "Manual" in the comments below are to the Administrative Rules Procedures Manual, prepared by the Revisor of Statutes Bureau and the Legislative Council Staff, dated October 1994.]

4. Adequacy of References to Related Statutes, Rules and Forms

- a. In s. Tax 2.89 (2) (a), the correct reference is to s. 71.29 (1) (c), Stats.
- b. In s. Tax 2.89 (5) (c), the correct reference is to s. 71.09 (1) (a), Stats.

5. Clarity, Grammar, Punctuation and Use of Plain Language

- a. In s. Tax 2.89 (3), it might be useful to state that a portion of a month is treated as a full month for purposes of determining the required number of estimated tax instalment payments.
- b. In s. Tax 3.03 (1), it is suggested that the phrase "as provided" be substituted for the word "explained."