

**DEPARTMENT OF REVENUE**  
**CLEARINGHOUSE RULE NUMBER 06-001**  
**SECTION 227.19(2) AND (3), STATS., REPORT**

**Basis and Purpose of the Proposed Rule**

The rule is necessary to allow the department to require that Form WT-7 be filed by electronic means and that pass-through entities file and pay withholding tax on the income allocable to their nonresident members by electronic means.

**Public Hearing**

A public hearing was held on March 15, 2006. No testimony was offered at the hearing.

Written comments opposed to the portion of the rule that allows the department to require electronic filing of Form WT-7 were received from Mr. Vernon Eulert of Eulert Accounting. A copy of these comments and the department's response are enclosed with this Report. No changes were made to the proposed rule order as a result of these comments.

**Legislative Council Staff Recommendations**

The Legislative Council staff had no recommendations concerning the proposed rule order.

**Regulatory Flexibility Analysis**

The proposed rule order does not have a significant economic impact on a substantial number of small businesses.