

**DEPARTMENT OF REVENUE
CLEARINGHOUSE RULE NUMBER 13-012
SECTION 227.19(2) AND (3), STATS., REPORT**

Basis and Purpose of the Proposed Rule

The rule is necessary to reflect current tax law and current department policy.

Public Hearing and Comments

A public hearing was held on April 1, 2013. No one appeared at the hearing.

No public comments to the proposed rule were received.

Response to Legislative Council Report

The Legislative Council staff recommendations have been incorporated in the proposed rule order.

Regulatory Flexibility Analysis

The proposed rule order does not affect small businesses.