

TAX 2

Filed Dec 11, 1959  
1:30 P.M.

ORDER OF THE  
WISCONSIN DEPARTMENT OF TAXATION  
ADOPTING RULES

Pursuant to the authority vested in the Wisconsin Department of Taxation by Section 71.11 (24) of the statutes, the said Department hereby creates Rules TAX 2.021 and TAX 2.11, all as shown in the annexed papers.

Dated this 10th day of December, 1959.

WISCONSIN DEPARTMENT OF TAXATION



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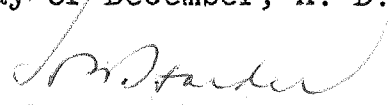
H. W. Harder  
Commissioner of Taxation

STATE OF WISCONSIN }  
DEPARTMENT OF TAXATION } SS.

TO ALL TO WHOM THESE PRESENTS SHALL COME, GREETINGS:

I, H. W. Harder, Commissioner of Taxation, and custodian of the official records of the Wisconsin Department of Taxation, do hereby certify that the annexed changes in the Rules of the Wisconsin Department of Taxation (pursuant to which changes Rules TAX 2.021 and TAX 2.11 are created) have been approved by me, and have been compared by me with the originals on file in this Department and are true and correct copies of such originals.

IN TESTIMONY WHEREOF, I have hereunto set my hand at the State Office Building in the City of Madison, Wisconsin, this 10th day of December, A. D., 1959.



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H. W. Harder  
Commissioner of Taxation

NOTICE IS HEREBY GIVEN that pursuant to Section 71.11 (24), Wisconsin Statutes, and according to the procedure set forth in Section 227.02 (1) (e), Wisconsin Statutes, the Department of Taxation will adopt the following rule, pursuant to Chapter 19, Laws of 1959, created as herein proposed, without public hearing unless, within 30 days after publication of this notice, it is petitioned for a public hearing by 25 persons who will be affected by the rule, a municipality which will be affected by the rule, or an association which is representative of a farm, labor, business or professional group which will be affected by the rule:

TAX 2.021 Proration of surtax (Section 71.17 (4)) When by reason of a change in the income year and by reason of the 48 month limitation of the 20 per cent surtax (Chapters 10 and 335, Laws of 1955; Chapter 488, Laws of 1957; and Chapter 19, Laws of 1959) it becomes necessary to prorate the surtax of a taxable period, such surtax shall first be computed on the income of the period and the result then multiplied by a fraction the denominator of which is the number of months in the taxable period and the numerator of which is 48 minus the number of months in prior periods during which the 20 per cent surtax was applicable.

EXAMPLE

(1) Returns for the period:

January 1, 1955 to July 31, 1955-----	7 months
August 1, 1955 to July 31, 1956-----	12 months
August 1, 1956 to July 31, 1957-----	12 months
August 1, 1957 to July 31, 1958-----	12 months
Total-----	<u>43</u> months
August 1, 1958 to July 31, 1959-----	12 months

Numerator equals 48 minus 43 equals 5

Denominator equals 12

Fraction equals 5/12 applicable to 20% surtax computed on income of the period August 1, 1958 to July 31, 1959.

NOTICE IS HEREBY GIVEN That pursuant to section 71.11 (24) Wisconsin Statutes, and according to the procedure set forth in section 227.02 (1)(e), Wisconsin Statutes, the Department of Taxation will adopt the following rule, pursuant to Chapter 253 Laws of 1959, created as herein proposed, without public hearing thereon unless, within 30 days after publication of this notice, it is petitioned for a public hearing on said proposed amendment by 25 persons who will be affected by the rule, a municipality which will be affected by the rule, or an association which is representative of a farm, labor, business or professional group which will be affected by the rule:

TAX 2.11 TAX TABLE (SECTION 71.09 (2b) APPLICABLE TO INCOME YEARS ENDING ON AND AFTER AUGUST 31, 1959)

IF YOUR NET TAXABLE INCOME IS		* YOUR GROSS NORMAL TAX IS	IF YOUR NET TAXABLE INCOME IS		* YOUR GROSS NORMAL TAX IS	IF YOUR NET TAXABLE INCOME IS		* YOUR GROSS NORMAL TAX IS	IF YOUR NET TAXABLE INCOME IS		* YOUR GROSS NORMAL TAX IS
AT LEAST	BUT LESS THAN		AT LEAST	BUT LESS THAN		AT LEAST	BUT LESS THAN		AT LEAST	BUT LESS THAN	
0	50	.20	1,850	1,900	20.90	3,700	3,750	55.60	5,480	5,520	110.00
50	100	.70	1,900	1,950	21.60	3,750	3,800	56.90	5,520	5,560	111.40
100	150	1.20	1,950	2,000	22.20	3,800	3,850	58.10	5,560	5,600	112.80
150	200	1.70	2,000	2,050	22.90	3,850	3,900	59.40	5,600	5,640	114.20
200	250	2.20	2,050	2,100	23.60	3,900	3,950	60.60	5,640	5,680	115.60
250	300	2.70	2,100	2,150	24.40	3,950	4,000	61.90	5,680	5,720	117.00
300	350	3.20	2,150	2,200	25.10	4,000	4,050	63.20	5,720	5,760	118.40
350	400	3.70	2,200	2,250	25.90	4,050	4,100	64.80	5,760	5,800	119.80
400	450	4.20	2,250	2,300	26.60	4,100	4,150	66.30	5,800	5,840	121.20
450	500	4.70	2,300	2,350	27.40	4,150	4,200	67.80	5,840	5,880	122.60
500	550	5.20	2,350	2,400	28.10	4,200	4,250	69.30	5,880	5,920	124.00
550	600	5.70	2,400	2,450	28.90	4,250	4,300	70.80	5,920	5,960	125.40
600	650	6.20	2,450	2,500	29.60	4,300	4,350	72.30	5,960	6,000	126.80
650	700	6.70	2,500	2,550	30.40	4,350	4,400	73.80	6,000	6,040	128.30
700	750	7.20	2,550	2,600	31.10	4,400	4,450	75.30	6,040	6,080	129.90
750	800	7.70	2,600	2,650	31.90	4,450	4,500	76.80	6,080	6,120	131.50
800	850	8.20	2,650	2,700	32.60	4,500	4,550	78.30	6,120	6,160	133.10
850	900	8.70	2,700	2,750	33.40	4,550	4,600	79.80	6,160	6,200	134.70
900	950	9.20	2,750	2,800	34.10	4,600	4,650	81.30	6,200	6,240	136.30
950	1,000	9.70	2,800	2,850	34.90	4,650	4,700	82.80	6,240	6,280	137.90
1,000	1,050	10.30	2,850	2,900	35.60	4,700	4,750	84.30	6,280	6,320	139.50
1,050	1,100	10.90	2,900	2,950	36.40	4,750	4,800	85.80	6,320	6,360	141.10
1,100	1,150	11.60	2,950	3,000	37.10	4,800	4,850	87.30	6,360	6,400	142.70
1,150	1,200	12.20	3,000	3,050	38.10	4,850	4,900	88.80	6,400	6,440	144.30
1,200	1,250	12.80	3,050	3,100	39.40	4,900	4,950	90.30	6,440	6,480	145.90
1,250	1,300	13.40	3,100	3,150	40.60	4,950	5,000	91.80	6,480	6,520	147.50
1,300	1,350	14.10	3,150	3,200	41.90	5,000	5,040	93.20	6,520	6,560	149.10
1,350	1,400	14.70	3,200	3,250	43.10	5,040	5,080	94.60	6,560	6,600	150.70
1,400	1,450	15.30	3,250	3,300	44.40	5,080	5,120	96.00	6,600	6,640	152.30
1,450	1,500	15.90	3,300	3,350	45.60	5,120	5,160	97.40	6,640	6,680	153.90
1,500	1,550	16.60	3,350	3,400	46.90	5,160	5,200	98.80	6,680	6,720	155.50
1,550	1,600	17.20	3,400	3,450	48.10	5,200	5,240	100.20	6,720	6,760	157.10
1,600	1,650	17.80	3,450	3,500	49.40	5,240	5,280	101.60	6,760	6,800	158.70
1,650	1,700	18.40	3,500	3,550	50.60	5,280	5,320	103.00	6,800	6,840	160.30
1,700	1,750	19.10	3,550	3,600	51.90	5,320	5,360	104.40	6,840	6,880	161.90
1,750	1,800	19.70	3,600	3,650	53.10	5,360	5,400	105.80	6,880	6,920	163.50
1,800	1,850	20.30	3,650	3,700	54.40	5,400	5,440	107.20	6,920	6,960	165.10
						5,440	5,480	108.60	6,960	7,000	166.70

TAX ON INCOMES OF OVER \$7,000

YOUR TAXABLE INCOME		YOUR GROSS NORMAL TAX		YOUR TAXABLE INCOME		YOUR GROSS NORMAL TAX	
If amount on Line 7 Page 1 is		Enter on Line A, Page 1		If amount on Line 7 Page 1 is		Enter on Line A, Page 1	
Over	But Not Over	This Amt. +	This % On Excess Over	Over	But Not Over	This Amt. +	This % On Excess Over
\$ 7,000	— \$ 8,000	\$167.50	plus 5 % — \$ 7,000	\$11,000	— \$12,000	\$397.50	plus 7 % — \$11,000
8,000	— 9,000	217.50	plus 5½ % — 8,000	12,000	— 13,000	467.50	plus 7½ % — 12,000
9,000	— 10,000	272.50	plus 6 % — 9,000	13,000	— 14,000	542.50	plus 8 % — 13,000
10,000	— 11,000	332.50	plus 6½ % — 10,000	14,000	—	622.50	plus 8½ % — 14,000

\*From the gross tax determined by this table the taxpayer should deduct his personal exemptions, if any, to arrive at his net normal income tax. To such tax must be added any surtax on the net normal income tax as is provided by law.



# The State of Wisconsin

DEPARTMENT OF TAXATION  
ROOM 1000 STATE OFFICE BUILDING  
MADISON 2, WISCONSIN

December 10, 1959

Mr. James J. Burke  
Revisor of Statutes  
State Capitol  
Madison, Wisconsin

Dear Mr. Burke:

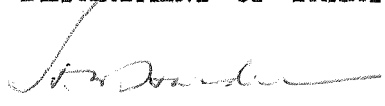
Enclosed herewith please find certified copies of changes in the Rules of the Wisconsin Department of Taxation relating to income taxation, pursuant to which changes Rules TAX 2.021 and TAX 2.11 are created, which copies we would like to have published in the Wisconsin Administrative Register at your earliest convenience.

Notice of these changes was published in September, 1959, in the Notice Section of the Wisconsin Administrative Register pursuant to Section 227.02 (1) (e) of the statutes, and, though thirty days have passed since publication, no petition for public hearing on either of said rules has been received.

Certified copies of these changes are being mailed today to the Secretary of State for filing pursuant to Section 227.023 (1) of the statutes.

Very truly yours,

WISCONSIN DEPARTMENT OF TAXATION

  
H. W. Harder

Commissioner of Taxation

HWH:MW

Enc's

cc. Hon. Robert C. Zimmerman

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