

**Chapter Tax 5****GIFT TAXATION****Tax 5.01 Filing reports**

**Tax 5.01 Filing reports.** (Section 72.75, Wis. Stats.) (1) If neither donee nor donor is a corporation and both are residents of Wisconsin, reports of transfers shall be filed by them with the assessor of incomes of the assessment district in which they respectively reside.

(2) If neither donee nor donor is a corporation and the donee is a resident but the donor is a nonresident, both shall file with the assessor of incomes for the district in which the donee resides.

(3) If neither donee nor donor is a corporation and the donor is a resident but the donee is a nonresident, both shall file with the assessor of incomes for the district in which the donor resides.

(4) If both the donor and the donee are non-residents, or if either of them is a corporation, both shall file with the department of taxation at the State Office Building in Madison. In each such case the department will assess and collect the taxes through the office of such assessor of incomes as the commissioner of taxation may designate.

*Note:* Blank forms may be obtained from the office of the assessor of incomes in which the reports are required to be filed. In the case of returns required to be filed with the department of taxation, blanks may be obtained at the department's office in the State Office Building.