

TAX 3

Filed Apr 22, 1966  
1:30 P.M.

**CERTIFICATE OF INCOME TAX RULE  
CHANGE**

STATE OF WISCONSIN )  
 ) SS  
DEPARTMENT OF TAXATION )

I, JAMES R. MORGAN, Commissioner of Taxation and custodian of the official records of the Department of Taxation, do hereby certify that the annexed rule change relating to income taxation, pursuant to which paragraph (1) of Rule TAX 3.94 is amended, was this day duly approved and adopted by me.

I further certify that the attached copy of such change was compared by me with the original on file in the offices of this department, and that the same is a true copy thereof and of the whole of such original.

IN TESTIMONY WHEREOF, I have hereunto set my hand at the State Office Building, 1 West Wilson Street, in the City of Madison, Wisconsin, this 22<sup>nd</sup> day of April, A.D. 1966.

  
\_\_\_\_\_  
James R. Morgan  
Commissioner of Taxation

ORDER OF THE  
WISCONSIN DEPARTMENT OF TAXATION  
ADOPTING RULE

Pursuant to the authority vested in the Wisconsin Department of Taxation by Section 71.11(24) of the statutes, the said Department hereby amends Rule TAX 3.94(1) as follows:

Paragraph (1) of Rule TAX 3.94 is amended to read as follows:

(1) Claims for refund may be filed as provided in section 71.10 (10), Wis. Stats., and shall be in the same form as applications for abatement under Wis. Adm. Code section Tax 3.91. A claim for refund is not "filed" within the proper time to meet the requirements of section 71.10 (10), Wis. Stats., unless it is actually in the possession of the department of taxation prior to the expiration of the limitation period provided in section 71.10 (10), Wis. Stats., or unless mailed in a properly addressed envelope, with postage duly prepaid, which envelope is postmarked before midnight of the last day of said limitation period, and actually received by the department of taxation within 5 days of said limitation period.

Dated this 22<sup>nd</sup> day of April, 1966.

WISCONSIN DEPARTMENT OF TAXATION

By James R. Morgan  
James R. Morgan  
Commissioner of Taxation

(SEAL)



# The State of Wisconsin

DEPARTMENT OF TAXATION

ROOM 1000 STATE OFFICE BUILDING  
1 WEST WILSON STREET  
MADISON, WISCONSIN 53702

JAMES R. MORGAN

COMMISSIONER OF TAXATION

April 20, 1966

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

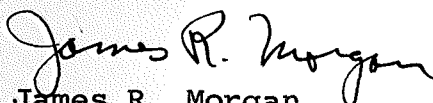
Dear Mr. Burke:

Enclosed herewith please find a certified copy of a change made in the rules of the Department of Taxation relating to income taxation by virtue of which Rule TAX 3.94(1) is amended. We desire to have such copy published in the Wisconsin Administrative Register at your earliest convenience.

Under the provisions of the Wisconsin Statutes no formal hearing is necessary for the adoption of a rule solely to bring the language of an existing rule into conformity with a statute which has been changed or adopted since the adoption of such rule. (See Section 227.02(1)(b) stats.) This rule change is being made to conform paragraph (1) of Rule TAX 3.94 to Section 71.10(13) of the statutes as amended by Chapter 224, Laws of 1963.

A certified copy of such change is being mailed today to the Secretary of State for filing, pursuant to Section 227.023(1) of the statutes.

Sincerely,

  
James R. Morgan  
Commissioner

JRM:ASK  
Enc.

cc: Commerce Clearing House  
Prentice Hall  
Hon. Robert C. Zimmerman