

Filed July 23, 1975 *Revised*
10:30 am. C.T. Palmer

TAX 1

CERTIFICATE

STATE OF WISCONSIN)
) SS
DEPARTMENT OF REVENUE)

TO ALL TO WHOM THESE PRESENTS COME, GREETINGS:

I, DAVID ADAMANY, Secretary of the Wisconsin Department of Revenue and custodian of the official records of the Wisconsin Department of Revenue, do hereby certify that the annexed change in the Rules of Wisconsin Department of Revenue (creating Rule TAX 1.11) has been approved by me and has been compared with the original on file in the department and is a true and correct copy of such original.

IN TESTIMONY WHEREOF, I have hereunto set my hand at the State Office Building, 201 East Washington Avenue, in the City of Madison, Wisconsin this 22^d day of July, A.D. 1975.

David Adamany
David Adamany
Secretary of Revenue

ORDER OF THE
WISCONSIN DEPARTMENT OF REVENUE
ADOPTING RULE CHANGE

Pursuant to the authority vested in the Wisconsin Department of Revenue by Sections 71.11(44) (c) and 77.61(5) (b) of the statutes, the said department hereby adopts the change whereby Rule TAX 1.11 has been created as shown on the attached copy.

This rule change relates to examination of tax returns and is to become effective on September 1, 1975.

WISCONSIN DEPARTMENT OF REVENUE

Dated July 22^d, 1975.

By David Adamany
David Adamany
Secretary of Revenue

Tax 1.11 Requirements for examination of returns.

(Sections 71.11(44) and 77.61(5)).

(1) No information may be divulged to public officers or the authorized agents of such officers under s. 71.11(44) (c)2 or 4, or 77.61(5) (b)2 or 4 unless the following requirements are first complied with:

(a) The public officer must specify in writing the purpose for each requested examination, the statutory or other authority showing the duties of the office, and the relation of such purpose to the duties of the office. Further, each person making a request must provide evidence that he or she is a "public officer" under the constitution and the statutes.

(b) Each requested examination by an agent must include the above data and an authorization identifying the agent by name, address and title and naming the taxpayer whose return is sought for examination, which authorization shall be signed and approved by the public officer on whose behalf the agent is acting.

(c) With each requested examination under subpar. (a) and (b) there must also be submitted in writing the following: name and address of each taxpayer whose return is requested; type of tax return, such as income, franchise, gift or sales and use tax; the taxable period(s); the taxpayer's social

security number, if available, in the case of returns relating to individuals; and a statement indicating that the person requesting such examination understands the provisions of ss. 71.11(44) and 77.61(5) that any persons who use or permit the use of any information directly or indirectly so obtained beyond the duties imposed upon them by law or by the duties of their office shall be deemed in violation of said subsections.

(2) No information may be divulged to the legislature, to either house of the legislature, to any legislative committee, to any agent of the foregoing, or to any legislator under s. 71.11(44)(c)3 or 77.61(5)(b)3 unless the following requirements are first complied with:

(a) Specification in writing of the purpose for each requested examination, and the relation of such purpose to the official duties or functions of the body or person requesting such examination of tax returns.

(b) Certification by the President Pro Tempore of the Senate, the Speaker of the Assembly, or the chairman of the pertinent legislative committee that said committee or either house of the legislature has voted to authorize the requested examination of tax returns.

(c) With each requested examination under subpar. (a) and (b) there must also be submitted in writing the following:

name and address of each taxpayer whose return is requested, type of tax return, such as income, franchise, gift or sales and use tax; the taxable period(s); the taxpayer's social security number, if available, in the case of returns relating to individuals; and a statement indicating that the person requesting such examination understands the provisions of ss. 71.11(44) and 77.61(5) that any persons who use or permit the use of any information directly or indirectly so obtained beyond the duties imposed upon them by law or by the duties of their office shall be deemed in violation of said subsections.

(3) The department may, when satisfied that the restrictions imposed by ss. 71.11(44) and 77.61(5) will be adequately safeguarded and a beneficial tax purpose is demonstrated, enter into agreements with governmental officials whereby information is disclosed or exchanged. In such instances the requirements of this rule may be modified in the discretion of the department.

(4) The information required to be submitted to the department under paragraphs (1) and (2) shall be submitted on forms provided by the department and shall be open to inspection by the public for a period of two years from the date such information is filed with the department.