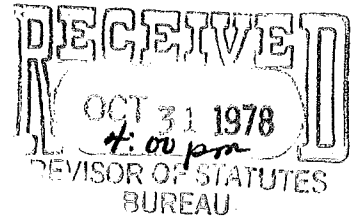


Tax 8, 11

CERTIFICATE OF RULE ADOPTION



STATE OF WISCONSIN )  
DEPARTMENT OF REVENUE )

TO ALL WHOM THESE PRESENTS SHALL COME, GREETINGS:

I, Dennis J. Conta, Secretary of the Department of Revenue and custodian of the official records of said Department, do hereby certify that the annexed rules were duly approved and adopted by this Department on November 1, 1978. These rules relate to the following:

- 1) Special tax on intoxicating liquor (sales and use tax).
- 2) Annual filing of sales tax return (sales and use tax).

I further certify that said copy has been compared by me with the original on file in 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 201 East Washington Avenue in the city of Madison, this 1st day of November, 1978.

A handwritten signature in blue ink, appearing to be "Dennis J. Conta", written over a horizontal line.

Dennis J. Conta

ORDER OF THE DEPARTMENT OF REVENUE ADOPTING RULES

Pursuant to the authority vested in the Department of Revenue by ss. 71.11(24)(a), 139.08(2) and 227.014(2), Wis. Stats., the Department hereby adopts the following 2 rules as shown on the attached copy:

- 1) Section Tax 8.05, "Special tax on intoxicating liquor".
- 2) Section Tax 11.93, "Annual filing of sales tax returns".

The rules contained herein shall take effect on January 1, 1979.

Dated This 1st day of November, 1978.

DEPARTMENT OF REVENUE

BY:

A handwritten signature in black ink, appearing to read "Dennis J. Conta", is written over a horizontal line.

Dennis J. Conta  
Secretary of Revenue

SPECIAL TAX ON INTOXICATING LIQUOR

Tax 8.05 of the Wis. Adm. Code is adopted to read:

Tax 8.05 Special tax on intoxicating liquor. (Sections 139.03(2t) and 139.08(4), Wis. Stats.) (1) Any manufacturer, rectifier or out-of-state permittee which sells intoxicating liquor in this state which qualifies for the special tax rate in section 139.03(2t), Wis. Stats., shall purchase special tax stamps in accordance with rule Tax 8.02 and affix the stamps in accordance with rule Tax 8.03.

(2) Any manufacturer, rectifier or out-of-state permittee which processes intoxicating liquor eligible for the special tax rate in section 139.03(2t), Wis. Stats., shall file a "Bulk Summary Report" with the department each month. Such permittee shall make all premises where such intoxicating liquor is stored or processed and all records pertaining to such intoxicating liquor available for inspection by authorized employes of the department.

## ANNUAL FILING OF SALES TAX RETURNS

SECTION 1. Section Tax 11.93 of the Wis. Adm. Code is adopted to read:

Tax 11.93 Annual filing of sales tax returns. (Section 77.58(5)), Wis. Stats.) (1) A retailer holding a regular seller's permit who during the previous calendar or fiscal year had a sales and use tax liability not exceeding \$300 will be notified by the department of the option of filing one sales and use tax return for the following year or of continuing to file returns on a quarterly basis. Retailers who elect filing one return a year shall notify the department of that election.

(2) Returns and payments of retailers reporting on an annual basis shall be due and payable on the last day of the month following the close of their calendar or fiscal year.

(3) A retailer who files on an annual basis shall not be required to file a sales and use tax "annual information return" if:

(a) Deductions and exemptions are itemized on the sales tax return filed for the year, and

(b) Gross receipts reported for income tax and sales tax purposes are the same amount.

SECTION 2. APPLICABILITY. If this rule is adopted on or before February 1, 1979, the \$300 standard of the rule shall apply to the 1979 taxable year and thereafter. If this rule is adopted after February 1, 1979, the \$300 standard shall apply to taxable years beginning on and after the date of the rule's adoption.

NOTE: The interpretations in this rule are effective under the general sales and use tax law effective on and after September 1, 1969, except that the \$300 standard applies to taxable years beginning on and after the date of the rule's adoption. A \$100 standard applies to taxable years prior to the date of the rule's adoption.