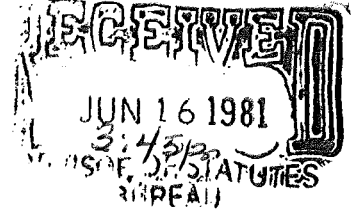


Tax 1

CERTIFICATE

STATE OF WISCONSIN)
DEPARTMENT OF REVENUE)



TO ALL TO WHOM THESE PRESENTS SHALL COME, GREETINGS:

I, Mark E. Musolf, Secretary of the Department of Revenue and custodian of the official records of said department do hereby certify that the annexed amendments to rules relating to requirements for examination of returns were duly approved and adopted by this department on June 8, 1981.

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 125 South Webster Street in the city of Madison, this 8th day of June, 1981.


Mark E. Musolf
Secretary of Revenue

8-1-81

ORDER OF THE DEPARTMENT OF REVENUE
AMENDING RULE TAX 1.11, "REQUIREMENTS FOR EXAMINATION OF RETURNS"

Relating to the confidentiality of inheritance and estate tax returns
filed with the Department of Revenue.

Analysis by the Department of Revenue

Rule Tax 1.11 interprets the requirements for examination of returns as provided in the Wisconsin Statutes. These amendments revise the rule as necessary to recognize new legislation, substitute statutory reference for named types of taxes and repeal a portion of the rule no longer required after the new legislation.

SECTION 1 adds a title line reference to new s. 72.06, Stats., which was created by Chapter 139, Laws of 1979, and amends subsection (1)(b) of the rule to include this new section among the statutes applicable to public officers. Section 72.06 expands the confidentiality provisions of s. 71.11(44)(a) and (c) to (h) to include inheritance and estate tax information. SECTION 1 also amends subsection (1)(intro) of the rule to recognize the amendment to s. 71.11(44)(c)4 in Chapter 221, Laws of 1979 which clarifies that public officers of the federal government and other state governments may only use information obtained from returns in the administration of their tax laws.

SECTION 2 amends subsection (4)(a) of the rule to substitute statutory references for named types of taxes and adds a reference to new s. 72.06, Stats. SECTION 3 repeals subsection (9) of the rule since it is not needed after enactment of s. 72.06, Stats.

Pursuant to authority vested in the Department of Revenue by sections 71.11(24)(a), 72.05, 78.79, 176.43(2) and 227.014, Wis. Stats., the Department of Revenue proposes to amend the rule interpreting sections 71.11(44), 72.06, 77.61(5), 78.80(3) and 139.38(6), Wis. Stats., as follows:

SECTION 1. Section Tax 1.11(1)(intro.) and (b) of the Wisconsin Administrative Code is amended to read:

Tax 1.11 Requirements for examination of returns. (ss. 71.11(44), 72.06, 77.61(5), 78.80(3) and 139.38(6), Stats.) (1) No information may be divulged to public officers of the federal government or other state governments or the authorized agents of such officers under s. 71.11(44)(c)4, or 77.61(5)(b)4 unless the information requested is necessary in the administration of the tax law laws of such governments; such governments accord similar rights of examination or information to the Wisconsin department of revenue; and the following requirements are first complied with:

(b) With each requested examination under paragraph (a) 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 public officer requesting such examination and his or her authorized agent understands the provisions of ss. 71.11(44), 72.06, 77.61(5), 78.80(3) and 139.38(6) 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.

SECTION 2. Section Tax 1.11(4)(a) of the Wisconsin Administrative Code is amended to read:

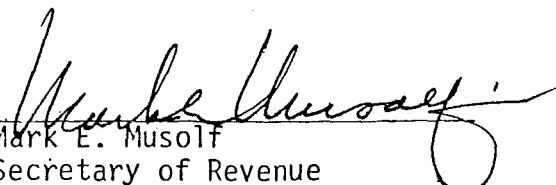
Tax 1.11(4)(a) The tax information to be examined by the district attorney is for use in preparation for a judicial proceeding or an investigation which may result in a judicial proceeding involving ~~income-tax, gift-tax, sales-and use-tax, motor-fuel-tax, special-fuel-tax, or cigarette-tax~~ any of the taxes or tax credits referred to in ss. 71.11(44), 72.06, 77.61(5), 78.80(3), and 139.38(6), Stats., and:

SECTION 3. Section Tax 1.11(9) of the Wisconsin Administrative Code is repealed.

The amendments contained in this order shall take effect as provided in s. 227.026(1)(intro.), Wis. Stats.

Dated: June 8, 1981

DEPARTMENT OF REVENUE

By: 
Mark E. Musolf
Secretary of Revenue



State of Wisconsin \ DEPARTMENT OF REVENUE

Lee Sherman Dreyfus
Governor

June 15, 1981

Mark E. Musolf
Secretary

125 SOUTH WEBSTER STREET
MADISON, WISCONSIN 53702

Ms. Vel Phillips
Secretary of State
13 West, State Capitol
Madison, WI 53702

Dear Ms. Phillips:

Enclosed are a Certificate and an Order of the Department of Revenue amending Rule Tax 1.11.

These materials are filed with you pursuant to s. 227.023(1), Wis. Stats.

Sincerely,

A handwritten signature in cursive script, appearing to read 'Mark E. Musolf', written in dark ink.

Mark E. Musolf
Secretary of Revenue

Enclosures

cc: Revisor of Statutes



State of Wisconsin \ DEPARTMENT OF REVENUE

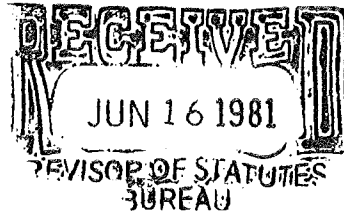
Lee Sherman Dreyfus
Governor

Mark E. Musolf
Secretary

June 15, 1981

125 SOUTH WEBSTER STREET
MADISON, WISCONSIN 53702

Orlan L. Prestegard
Revisor of Statutes
411 West, State Capitol
Madison, WI 53702



Dear Mr. Prestegard:

Enclosed are a certified copy and an extra copy of an Order of the Department of Revenue amending Rule Tax 1.11.

These materials are filed with you pursuant to s. 227.023(1), Wis. Stats.

Sincerely,

A handwritten signature in cursive script, appearing to read 'Mark E. Musolf'.
Mark E. Musolf
Secretary of Revenue

Enclosures

cc: Ms. Vel Phillips, Secretary of State
Prentice Hall, Inc.
Commerce Clearing House, Inc.