

**WISCONSIN DEPARTMENT OF REVENUE
DIVISION OF INCOME, SALES, AND EXCISE TAX**

NOTICE OF PROPOSED GUIDANCE DOCUMENTS

Pursuant to sec. 227.112, Wis. Stats., the Wisconsin Department of Revenue, Division of Income, Sales, and Excise Taxes hereby seeks comment on the proposed guidance documents listed in the table below.

SUBMITTING PUBLIC COMMENTS

Public comments on proposed or adopted guidance documents may be submitted online at: <https://www.revenue.wi.gov/Pages/contactUs/proposed-Guidance.aspx>.

When submitting a comment, enter information in all data fields, including the "Guidance Document Number" referenced in the table below.

DEADLINE FOR SUBMISSION

The period for public comment for proposed guidance documents ends 21 days after publication in the Administrative Register, unless the Governor approves a shorter commenting period.

Document Number	Document Title
100248	Combined Reporting - Information Page

State of Wisconsin
Department of Revenue

Combined Reporting

This is a proposed guidance document. The document has been submitted to the Legislative Reference Bureau for publication in the Administrative Register for public comment as provided by sec. 227.112(1), Wis. Stats.

Wisconsin requires corporations that are in a combined group to use combined reporting to compute their Wisconsin income for franchise or income tax purposes (sec. 71.255, Wis. Stats). This provision applies to taxable years beginning on or after January 1, 2009.

Additional information and resources will be posted to this website on a continuing basis.

Links to Combined Reporting Information and Resources:

- [Administrative Rules](#)
- [Explanations and Common Questions](#)
- [Forms](#)

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations enacted as of May 26, 2020: Section 71.255, Wis. Stats.

Laws enacted and in effect after May 26, 2020, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to May 26, 2020, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2)(a), Wis. Stats.

FOR QUESTIONS OR COMMENTS CONTACT:

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Guidance Document Certification: <https://www.revenue.wi.gov/Pages/Certification-Statement.aspx>

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