

Senate Bill 641

Published  
August 10, 1966.

**Chapter 649**

AN ACT to amend 71.21 (1), as amended by chapter 492, laws of 1965, of the statutes, relating to declarations of estimated tax by individuals under the income tax law.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

71.21 (1) of the statutes, as amended by chapter 492, laws of 1965, is amended to read:

71.21 (1) Every individual deriving income, other than or in addition to wages as defined in s. 71.19 (1) upon which taxes are withheld by his employer pursuant to s. 71.20, subject to taxation under this chapter during the calendar year 1965, or any calendar or fiscal year beginning after January 1, 1965, *but not later than June 1, 1967*, shall make, at the time hereinafter prescribed, a declaration of estimated income tax if the total tax on income of any such year can reasonably be expected to exceed withholding on wages paid in such year, if any, by \$20 or more. *For the calendar year 1968 and corresponding fiscal years and for calendar and fiscal*

*years thereafter every individual deriving income other than or in addition to wages as defined in s. 71.19 (1) upon which taxes are withheld by his employer pursuant to s. 71.20, subject to taxation under this chapter shall make, at the time hereinafter prescribed, a declaration of estimated income tax if the total tax on income of any such year can reasonably be expected to exceed withholding on wages paid in such year, if any, by \$60 or more. Such declaration shall contain such information as the department ~~may~~ by rule or forms ~~prescribe~~ prescribes. This section shall not apply to an estate or trust or to any person on active duty with the United States armed forces while stationed outside the continental United States.*

Approved July 4, 1966.

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