

Tax 3.61 History: 1-2-56; r. Register, March, 1966, No. 123, eff. 4-1-66.

Tax 3.62 History: 1-2-56; r. Register, March, 1966, No. 123, eff. 4-1-66.

Tax 3.63 History: 1-2-56; am. (1), Register, September, 1964, No. 105, eff. 10-1-64; am. (2), Register, December, 1964, No. 108, eff. 1-1-65; r. Register, March, 1966, No. 123, eff. 4-1-66.

Tax 3.64 History: 1-2-56; r. Register September, 1964, No. 105, eff. 10-1-64.

Tax 3.71 History: 1-2-56; r. Register, March, 1966, No. 123, eff. 4-1-66.

Tax 3.72 History: 1-2-56; r. Register, March, 1966, No. 123, eff. 4-1-66.

Tax 3.73 History: 1-2-56; r. Register, March, 1966, No. 123, eff. 4-1-66.

Tax 3.74 History: 1-2-56; r. Register, March, 1966, No. 123, eff. 4-1-66.

MISCELLANEOUS

Tax 3.81 Offset of occupational taxes paid against normal franchise or income taxes. (Sections 70.41 (1), (3) and 70.42 (1), (3), Wis. Stats.) (1) Occupational taxes are paid to the treasurer of the town, village or city where the elevator, warehouse or dock of the taxpayer is located on or before December 15th each year. The taxpayer may present his receipt showing payment of such tax to the department of taxation as so much cash in payment of normal franchise or income tax assessed against him in the following year on the tax roll for the same district. If the normal franchise or income tax on this roll exceeds the amount of the occupational tax receipt, only the excess need be paid in cash. All surtaxes must be paid in cash.

(2) If the taxpayer neglects to present his occupational tax receipt at the proper time and pays his entire normal franchise or income tax in cash, he cannot present the receipt at a later date and secure a refund of the normal franchise or income tax paid. A taxpayer cannot tender in payment of an additional normal franchise or income tax assessed at a later date an occupational tax receipt that might have been used had the proper franchise or income tax assessment been made in the first place. If the occupational tax receipt tendered in payment of a normal franchise or income tax exceeds the normal income tax, such excess cannot be applied in payment of additional normal franchise or income tax for the same year assessed at a later date. Occupational tax receipts issued in one taxing district cannot be offset against normal franchise or income tax appearing on the roll for another district.

History: 1-2-56; am. (1), Register, September, 1964, No. 105, eff. 10-1-64; am. Register, March, 1966, No. 123, eff. 4-1-66.

Tax 3.82 Evasion of tax through affiliated interests. (Section 71.11 (7) (a) and (b), Wis. Stats.) In administering this section the department of taxation will apply the statute as interpreted by the following cases:

- (1) Cliffs Chemical Co. v. Tax Commission, 193 W 295
- (2) Buick Motor Co. v. Milwaukee, 43 F (2d) 385
- (3) Curtis Companies v. Tax Commission, 214 W 85
- (4) Palmolive Co. v. Conway, 37 F (2d) 114; 43 F (2d) 226; 56 F (2d) 83
- (5) Burroughs Adding Machine Co. v. Tax Commission, 237 W 423
- (6) Northern States Power Co. v. Tax Commission, 237 W 423

Tax 3.83 History: 1-2-56; r. Register, February, 1958, No. 26, eff. 3-1-58.

ASSESSMENT, ABATEMENT AND REFUND PROCEDURE

Tax 3.91 Application for abatement. (Sections 71.10 (13) and 71.12 (1), Wis. Stats.) (1) The application for abatement specified in section 71.12 (1), Wis. Stats., must be written, preferably on typewriter, on only one side of plain white paper not more than 8½ inches wide by 11 inches long and must be filed in duplicate. It must set forth clearly and concisely the specific grievances to the additional assessment or to parts thereof, including a statement of the relevant facts and propositions of law upon which the grievance is based. Every application must be signed by the taxpayer or by his duly authorized representative.

(2) An application for abatement is not "filed" within the proper time to meet the requirements of section 71.12 (1), Wis. Stats., unless it is actually received within the 30-day period, or unless mailed in a properly addressed envelope, with postage duly prepaid, which envelope is postmarked before midnight of the thirtieth day of the period provided in section 71.12 (1), Wis. Stats., and actually received by the department of taxation within 5 days of such 30-day period.

Tax 3.92 Informal conference. The taxpayer may request in said application, or at any time before the department of taxation has acted thereon, an informal conference at which the facts and issues involved in the assessment may be discussed. Any such conference will be held at a time and place determined by the department.

History: 1-2-56; am. Register, September, 1964, No. 105, eff. 10-1-64.

Tax 3.93 Closing stipulations. If the informal conference results in an agreement as to facts and issues and the law applicable thereto the taxpayer and the department of taxation may enter into a closing stipulation.

History: 1-2-56; am. Register, September, 1964, No. 105, eff. 10-1-64.

Tax 3.94 Claims for refund. (1) Claims for refund may be filed as provided in section 71.10 (10), Wis. Stats., and shall be in the same form as applications for abatement under Wis. Adm. Code section Tax 3.91. A claim for refund is not "filed" within the proper time to meet the requirements of section 71.10 (10), Wis. Stats., unless it is actually in the possession of the department of taxation prior to the expiration of the limitation period provided in section 71.10 (10), Wis. Stats., or unless mailed in a properly addressed envelope, with postage duly prepaid, which envelope is postmarked before midnight of the last day of said limitation period, and actually received by the department of taxation within 5 days of said limitation period.

(2) Under section 71.10 (11), Wis. Stats., the reduction of income resulting from renegotiation or price redetermination of any defense contract or subcontract is allowable as a deduction from income of the year in which such income was reported for taxation. A claim for refund filed under this subsection must be accompanied by a verified or photographed copy of the renegotiation agreement or price redetermination. No interest is payable on such refund.

(3) When by reason of the allowance of amortization of war facilities over a period shorter than computed in arriving at the original renegotiation adjustment, or for any other reason, a portion

of the profits originally determined to be excessive are rebated to the taxpayer by the federal government, such rebate is to be treated as a further renegotiation adjustment, and should be allocated back to the year of the income which was adjusted. Where a refund of Wisconsin income taxes (due to renegotiation) has previously been made, the additional taxes payable by reason of a renegotiation rebate are to be assessed without interest for the reason that such taxes constitute a return to the state of a portion of the previous refund.

History: 1-2-56; am. (1) and (2), Register, September, 1964, No. 105, eff. 10-1-64; am. (1), Register, May, 1966, No. 125, eff. 6-1-66.

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