

powers to act as commissioner in case of absence or disability of the commissioner, may do and perform the following acts, regardless of whether the commissioner is absent or disabled:

(1) Approve or reject offers to compromise or to make instalment payments of delinquent income taxes, pursuant to section 71.13 (4), Wis. Stats.

(2) Approve or disapprove in whole or in part, expense vouchers and requisitions.

(3) Execute releases of liens of delinquent income, gift, inheritance, and estate tax warrants under chapters 71 and 72, Wis. Stats.

(4) Execute all certifications required to be made to the state treasurer or the department of administration relating to deposits, release of deposits, refund of taxes and distribution of taxes under chapter 71, Wis. Stats.

History: 1-2-56; am. Register, February, 1960, No. 50, eff. 3-1-60.

Tax 1.06 Application of federal income tax regulations for persons other than corporations. (Chapter 163, laws of 1965). To the extent that any provision of the internal revenue code has application in the determination of Wisconsin taxable income of persons other than corporations, any United States treasury regulation interpreting such provision shall be deemed a tax rule of the Wisconsin administrative code.

History: Cr. Register, March, 1966, No. 123, eff. 4-1-66.

Tax 1.07 Election of federal provisions by persons other than corporations. (Section 71.02 (2) (b), Wis. Stats.) Every taxpayer in filing his Wisconsin income tax return shall be deemed to be reporting his federal adjusted gross income in accordance with the provisions of the applicable current federal internal revenue code unless a signed statement clearly reflecting that the taxpayer has exercised the election provided in section 71.02 (2) (b), Wis. Stats., is filed with the department of taxation within the time prescribed in such statute.

History: Cr. Register, March, 1966, No. 123, eff. 4-1-66.