Withheld from Wages) should accompany forms WT-9. Statements of payments to residents of Wisconsin within the preceding calendar year of interest and dividends, including dividends paid in capital stock, and payments to residents and non-residents of Wisconsin of rents and royalties on property in Wisconsin shall be filed at the place hereinbefore referred to on or before March 15 of each year on forms 9 b . The forms herein referred to must be filed on the date indicated regardless of the fact that the corporation keeps its records on a fiscal year other than the calendar year. No one of interest, dividends, rents or royalties needs to be reported if it is less than $\$ 100.00$. Each corporation must file with forms 8 or 9 b , forms 9 X showing the number of reports made on forms 8 or 9 b . (See also Wis. Adm. Code section Tax 2.05). Items required to be reported on forms WT-9 or 9 b may be disallowed as deductions from the corporation's gross income upon failure to make proper report thereof.

Note: Blank forms may be obtained by mall request addressed to Wisconsin Department of Taxation, Corporation Section, P. O. Box 98, Madison, Wisconsin 53701
(Corporations failing to file forms WT-9 or 9 b as prescribed by law shall be subject to fine of not less than $\$ 50.00$ nor more than $\$ 500.00$. See section 71.11 (45), Wis. Stats.)

Fistory: 1-2-56; am. Register, February, 1958, No. 26, eff. 3-1-58; r, and recr., Register, September, 1964, No. 105, eff. 10-1-64.

Tax 2.05 Information returns, forms 8 for corporations. (Section 71.10 (1), Wis. Stats.) All corporations doing business within this state, whether subject to the franchise or income tax or not, are required to file with the department of taxation by mailing to the Corporation Section of the Wisconsin Department of Taxation, P. O. Box 98, Madison, Wisconsin 53701 or delivery to the Corporation Section at The Wisconsin Taxation Building, 4638 University Avenue, Madison, Wisconsin on or before March 15 of each year on forms 8 as prescribed by the tax commissioner, statements of such transfers of capital stock as have been made by residents of Wisconsin during the preceding calendar year.

Note: Blank forms may be obtained by mall request addressed to Wisconsin Department of Taxation, Corporation Section, P. O. Box 98, Madison, Wisconsin, 53701
(Corporations failing to file such statements shall be subject to a fine of not less than $\$ 50$ or more than $\$ 500$. See section 71.11 (45), Wis. Stats.)

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

Tax 2.06 Information returns required of partnerships and persons other than corporations. (Sections 71.10 ( 8 m ) and 71.10 ( 8 n ), 71.10 (15) and 71.11 (25), Wis. Stats.) Informational returns reporting remuneration paid for services, whether or not within the definition of "wages" in section 71.19 (1), Wis. Stats., must be filed on or before January 31 of each year on forms WT-9 or 9b. Form WT-7 (Employer's Annual Reconciliation of Wisconsin Income Tax Withheld From Wages) should accompany forms WT-9. Informational returns reporting other items such as interest paid or rent paid must be filed on or before April 15 of each year on forms 9 b . Items required to be reported on informational returns will be disallowed as deductions from gross income if not properly reported. Such returns should be mailed to the Department of Taxation, P. O. Box 59,

Madison, Wisconsin 53701 or delivered at The Wisconsin Taxation Building, 4638 University Avenue, Madison.

Note: Blank forms may be obtained by writing the Department of Taxation, Central Processing Center, P. O. Box 58, Madison, Wisconsin 53701 4638 University Avenue.

History: 1-2-56; am. Register, February, 1958, No. 26, eff, 3-1-58; r and recr. Register, September, 1964, No. 105, eff. 10-1-64; am, Register, March, 1966, No. 123, eff. 4-1-66.

Tax 2.07 Income tax returns of dissolved corporations. (Section 71.10 (1), Wis. Stats.) The officers of a corporation which has been dissolved during the income year must file a corporate franchise or income tax return for such year and for any year thereafter in which there is corporate income. The final return must indicate the disposition of all corporate assets.

History: 1-2-56; am. Register, March, 1966, No. 123, eff. 4-1-66.
Tax 2.08 Returns of persons other than corporations. (1) For the purpose of filing income tax returns, the commissioner of taxation has designated the following forms for the use of persons other than corporations:

Form 1. For all individuals, whether married or single, and for husbands and wives electing to file a combined return.

Form 1A. (Short form).
Form 2. For trustees, executors, administrators, and others acting in a fiduciary capacity, but excluding guardians. (Guardians should report on form 1).

Form 3. For partnerships and joint ventures.
(2) Information returns required of persons other than corporations are specified in Wis. Adm. Code sections Tax 2.06 and Tax 3.63. See also Tax 3.07.
(3) Returns required to be filed by persons other than corporations shall be filed by mailing to P. O. Box 59, Madison, Wisconsin 53701, or delivery to Processing Center, Department of Taxation, Madison.

Note: Blank forms may be obtained by mail request to Wisconsin Department of Taxation, Processing Center, P. O. Box 58, Madison, Wisconsin 53701.

History: 1-2-56; am. Register, February, 1958, No. 26, eff. 3-1-58; am, Register, February, 1960, No. 50, eff. 3-1-60; am. Register, September, 1964, No. 105, eff. 10-1-64; r. and recr., Register, March, 1966, No. 123, eff. 4-1-6.

Tax 2.09 Reproduction of forms. Subject to the conditions set forth under this rule, the official Wisconsin income tax return forms may be reproduced and the reproductions filed with the department in lieu of the corresponding official forms:
(1) The reproductions must be made by photo-offset, photo-engraving or by some similar photographic process. They may be reproduced on one side or both sides of the paper.
(2) The reproductions must be on paper of substantially the same color, weight and texture, and of quality at least as good as that used in the official forms. Forms printed on colored paper may not, therefore, be reproduced on white paper.
(3) Since all of the official forms are printed in black ink, such printing must be reproduced in black.
(4) The size of the reproductions, both as to dimensions of the paper and image reproduced thereon, must be the same as that of the official form.
(5) Except for returns executed by fiduciaries as provided in (6) below, all signatures required on returns which are filed with the department must be original, affixed subsequent to the reproduction process.
(6) A fiduciary or his agent may use a facsimile signature in filing a tax return on form 2, subject to the following conditions:
(a) Each group of retuins forwarded to the department shall be accompanied by a letter signed by the person authorized to sign such returns declaring, under penalities of perjury, that the facsimile signature appearing on the returns is the signature adopted by him to sign the returns filed and that such signature was affixed to the returns by him or at his direction. The letter shall also list each return by name and identifying number.
(b) A signed copy of the letter must be retained by the person filing the returns and must be available for inspection by the department.
(c) Where the returns are reproduced by photocopying or similar reproductive methods, the facsimile signature must be affixed subsequent to the reproduction process.

History: 1-2-56; am. Register, February, 1958, No. 26, eff. 3-1-58; am. Register, February, 1960, No. 50, eff, 3-1-60; am. (2), Register, March, 1966, No. 123, eff. 4-1-66; am. (5) and cr. (6), Register, August, 1974, No. 224 , eff. $9-1-74$.

Tax 2.10 Copies of federal returns, statements, schedules, documents, etc. to be filed with Wisconsin returns. (Section 71.10 (6), Wis. Stats.) It is deemed necessary for the administration of the tax imposed by chapter 71, Wis. Stats., that at the time of filing Wisconsin income tax returns for the taxable year 1965 and for taxable years thereafter by partnerships and persons other than corporations, a complete copy of the federal income tax return for the same taxable year (including all schedules, statements, documents and computations') should be included and filed with the Wisconsin return. Accordingly, such complete copies of federal income tax returns are directed to be so filed except copies of the short form federal return which, at the time of adoption of this rule is designated as federal form 1040A.

History: Cr. Register, December, 1965, No, 120, eff, 1-1-66.
Tax 2.11 Tax table (Section 71.09 (3), Wis. Stats., applicable to the calendar year 1966 and corresponding fiscal years, and subsequent years).

To find your gross normal tax read down income columns until you find the line covering the net taxable income:

| If Net Taxable Income Is |  | $\begin{aligned} & \text { Gross } \\ & \text { Tax } \\ & \text { Is } \end{aligned}$ | If Net TaxableIncome Is |  | $\begin{aligned} & \text { Gross } \\ & \text { Tax } \\ & \text { Is } \end{aligned}$ | If Net TaxableIncome Is |  | $\begin{aligned} & \text { Gross } \\ & \text { Tax } \\ & \text { Is } \end{aligned}$ | If Net Taxable Income Is |  | Gross $\operatorname{Iax}$ Is |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | But |  |  | But |  |  | But |  |  | But |  |
| At |  |  |  |  |  |  |  |  |  | Bus |  |
| Least | Than |  | Least | Than |  | Least | Than |  | Least | Than |  |
| \$ 0 | \$ 50 | $8 \quad .70$ | 83,720 | 83,760 | 119 | 86,270 | 86,300 | \$245.70 | \$8,325 | 88,350 | 377.80 |
| 50 | 100 | 2.00 | 3,760 | 3,800 | 121 | 6,300 | 6,330 | 247.50 | 8,350 | 8,375 | 379.60 |
| 100 | 150 | 3.40 | 3,800 | 3,840 | 122.90 | 6,330 | 6,360 | 249.20 | 8,375 | 8,400 | 381.40 |
| 150 | 200 | 4.70 | 3,840 | 3,880 | 124.60 | 6,360 | 6,390 | 250.90 | 8,400 | 8,425 | 383.20 |
| 200 | 250 | 6.10 | 3,880 | 3,920 | 126.30 | 6,390 | 6,420 | 252.60 | 8,425 | 8,450 | 385.00 |
| 250 | 300 | 7.40 | 3,920 | 3,960 | 128.00 | 6,420 | 6,450 | 254.30 | 8,450 | 8,475 | 386.80 |
| 300 | 350 | 8.80 | 3,960 | 4,000 | 129.70 | 6,450 | 6,480 | 256.00 | 8,475 | 8,500 | 388.60 |
| 350 | 400 | 10.10 | 4,000 | 4,035 | 131.30 | 6,480 | 6,510 | 257.70 | 8,500 | 8,525 | 390.40 |
| 400 | 450 | 11.50 | 4,035 | 4,070 | 133.00 | 6,510 | 6,540 | 259.40 | 8,525 | 8,550 | 392.20 |
| 450 | 500 | 12.80 | 4,070 | 4,105 | 134.60 | 6,540 | 6,570 | 261.10 | 8,550 | 8,575 | 394.00 |
| 500 | 56 | 14.20 | 4,105 | 4,140 | 136.30 | 6,570 | 6,600 | 262.80 | 8,575 | 8,600 | 80 |
|  | 60 | 15.50 | 4,140 | 4,175 | 137.90 | 6,600 | 6,630 | 264.60 | 8,600 | 8,625 | 397.60 |
| 600 | 65 | 16.90 | 4,175 | 4,210 | 139.50 | 6,630 | 6,660 | 266.30 | 8,625 | 8,650 | 399.40 |
| 650 | 700 | 18.20 | 4,210 | 4,245 | 141.20 | 6,660 | 6,690 | 268.00 | 8,650 | 8,675 | 401.20 |
| 700 | 750 | 19.60 | 4,245 | 4,280 | 142.80 | 6,690 | 6,720 | 269.70 | 8,675 | 8,700 | 403.00 |
| 750 | 800 | 20.90 | 4,280 | 4,315 | 144.50 | 6,720 | 6,750 | 271.40 | 8,700 | 8,725 | 404.80 |
| 800 | 850 | 22.30 | 4,315 | 4,350 | 146.10 | 6,750 | 6,780 | 273.10 | 8,725 | 8,750 | 406.60 |
| 850 | 900 | 23.60 | 4,350 | 4,385 | 147.80 | 6,780 | 6,810 | 274.80 | 8,750 | 8,775 | 408.40 |
| 900 | 950 | 25.00 | 4,385 | 4,420 | 149.40 | 6,810 | 6,840 | 276.50 | 8,775 | 8,800 | 410.20 |
| 950 | 1,000 | 26.30 | 4,420 | 4,455 | 151.10 | 6,840 | 6,870 | 278.20 | 8,800 | 8,825 | 00 |
| ,00 | 1, | 27.70 | 4,4 | 4 |  | 6,870 | 6,900 | 279.90 | 8,825 |  |  |
| 1,050 | 1,100 | 29.20 | 4,490 | 4,525 | 154.40 | 6,90 | 6,930 | 281.70 | 8,850 | 8,875 |  |
| 1,100 | 1,150 | 30.70 | 4,525 | 4,560 | 156.00 | 6,930 | 6,960 | 283.40 | 8,875 | 8,900 | 417.40 |
| 1,150 | 1,200 | 32.20 | 4,560 | 4,595 | 157.60 | 6,960 | 6,980 | 284.80 | 8,900 | 8,925 | 419.20 |
| 1,200 | 1,250 | 33.60 | 4,595 | 4,630 | 159.30 | 6,98 | 7,000 | 285.90 | 8,925 | 8,950 | 421.00 |
| 1,250 | 1,300 | 35.10 | 4,630 | 4,665 | 160.90 | 7,000 | 7,025 | 287.30 | 8,950 | 8,975 | . 80 |
| 1,300 | 1,350 | 36.60 | 4,665 | 4,700 | 162.60 | 7,025 | 7,050 | 289.00 | 8,975 | 9,000 |  |
| 1,350 | 1,400 | 38.10 | 4,700 | 4,735 | 164.20 | 7,050 | 7,075 | 290.70 | 9,000 | 9,020 | 30 |
| 1,400 | 1,450 | 39.50 | 4,735 | 4,770 | 165.90 | 7,075 | 7,100 | 292.40 | 9,020 | 9,040 | 427.80 |
| 1,450 | 1,500 | 41.00 | 4,770 | 4,805 |  |  | 7,125 | 294.00 |  | 9,060 | . 40 |
| 1,500 | 1, |  |  |  |  |  |  |  |  |  | 90 |
| 1,550 | 1,600 | 44.00 | 4,840 | 4,875 | 170.80 | 7,150 | 7,175 | 297.40 | 9,080 | 9,100 | 40 |
| 1,600 | 1,650 | 45.40 | 4,875 | 4,910 | 172.40 | 7,175 | 7,200 | 299.10 | 9, 100 | 9,120 | 434.00 |
| 1,650 | 1,700 | 46.90 | 4,910 | 4,945 | 174.10 | 7,200 | 7,225 | 300.70 | 9,120 | 9,140 | 435.50 |
| 1,700 | 1,750 | 48.40 | 4,945 | 4,980 | 175.70 | 7,225 | 7,250 | 302.40 | 9,140 | 9,160 | 437.10 |
| 1,750 | 1,800 | 49,90 | 4,980 | 5,010 | 177.30 | 7,250 | 7,275 | 304.10 | 9,160 | 9,180 | 438.60 |
| 1,800 | 1,850 | 51.30 | 5,010 | 5,040 | 178.80 | 7,275 | 7,300 | 305.80 | 9,180 | 9,200 | 440.10 |
| 1,850 | 1,900 | 52.80 | 5,040 | 5,070 | 180.40 | 7,300 | 7,325 | 307.40 | 9,200 | 9,220 |  |
| 1,000 | 1,950 | 54.30 | 5,070 | 5,100 | 181.90 | 7,325 | 7,350 | 309.10 | 9,220 | 9,240 |  |
| 1,950 | 2,000 | 80 | 5,100 |  |  |  |  | 310.80 | 9,240 | 9,260 | 444.80 |
| 2,000 | 2, | 30 |  |  |  |  |  | 12. | , 260 | , 280 | . 30 |
| 2,05 | 2,100 | 58.90 | 5,160 | 5,190 | 186.60 | 7,400 | 7,425 | 314.10 | 9,280 | 9,300 |  |
| 2,100 | 2,150 | 60.50 | 5,190 | 5,220 | 188.20 | 7,425 | 7,450 | 315.80 | 9,300 | 9,320 |  |
| 2,150 | 2,200 | 62.10 | 5,220 | 5,250 | 189.70 | 7,450 | 7,475 | 317.50 | 9,320 | 9,340 | 450.90 |
| 2,200 | 2,250 | 63.70 | 5,250 | 5,280 | 191.30 | 7,475 | 7,500 | 319. | 9,340 | 9,360 | 452.50 |
| 2,250 | 2,300 | 65.30 | 5,280 | 5,310 | 192.80 | 7,500 | 7,525 | 320.80 | 9,360 | 9,380 |  |
| 2,300 | 2,350 | 66.90 | 5,310 | 5,340 | 194.40 | 7,525 | 7,550 | 322.50 | 9,380 | 9,400 |  |
| 2,350 | 2,400 | 68.50 | 5,340 | 5,370 | 196.00 | 7,550 | 7.575 | 324.20 | 9,400 | 9,420 | 457.10 |
| 2,400 | 2,450 | 70.10 | 5,370 | 5,400 | 197.50 | 7,575 | 7,600 | 325.90 | 9,420 | 9,440 | 458.60 |
| 2,450 | 2,500 | 71.70 | 5,400 | 5,430 |  |  |  | 327.50 | 9,440 | 9.460 | 460.20 |
| 2,50, | 2,550 | 73.30 | 5,430 | 5,460 | 200.60 | 7,625 | 7,650 | 329.20 | 0,460 | , 480 | 461.70 |
| 2,550 | 2,600 | 74.90 | 5,460 | 5,490 | 202.20 | 7,650 | 7,675 | 330.90 | 9,480 | 9,500 | 463.20 |
| 2,600 | 2,650 | 76.50 | 5,490 | 5,520 | 203.80 | 7,675 | 7,700 | 332.60 | 9,500 | 9,520 | 464.80 |
| 2,650 | 2,700 | 78.10 | 5,520 | 5,550 | 205.30 | 7,700 | 7,725 | 334.20 | 9,520 | 9,540 | 466.30 |
| 2,700 | 2,750 | 79.70 | 5,550 | 5,580 | 206.90 | 7,725 | 7,750 | 335.90 | 9,540 | 9,560 | 467.90 |
| 2,750 | 2,800 | 81.30 | 5,580 | 5,610 | 208.40 | 7,750 | 7,775 | 337.60 | 9,560 | 9,580 | 469.40 |
| 2,800 | 2,850 | 82.90 | 5,610 | 5, 640 | 210.00 | 7,775 | 7,800 | 339.30 | 9,580 | 9,600 | 470.90 |
| 2,850 | 2,900 | 84.50 | 5,640 | 5,670 | 211.60 | 7,800 | 7,825 | 340.90 | 9,600 | 9,620 | . 50 |
| $\stackrel{2}{2}, 900$ | 2,950 | 86.10 | 5,670 | 5,700 | 213.10 | 7,825 | 7,850 | 342.60 | 9,620 | 9,640 | 474.00 |
| 2,950 | 3,000 | 87.70 | 5,700 | 5,730 | 214.70 | 7,850 |  | 34.30 |  | 9,660 | 475.60 |
|  | 3,0 | 89.30 | 5,730 |  | 216,20 | 7,875 | 7,900 | 346. | 9,660 | 9,680 | . 10 |
| 3,040 | 3,080 | 91.00 | 5,760 | 5,790 | 217.80 | 7,900 | 7,925 | 347.60 | 9,680 | 9,700 | 478.60 |
| 3,080 | 3,120 | 92.70 | 5,790 | 5,820 | 219.40 | 7,025 | 7,950 | 349.30 | 9,700 | 9,720 | 480.20 |
| 3,120 | 3,160 | 94.40 | 5,820 | 5,850 | 220.90 | 7,950 | 7,975 | 351.00 | 9,720 | 9,740 | 481.70 |
| 3,160 | 3,200 | 96.10 | 5,850 | 5,880 | 222.50 | 7,975 | 8,000 | 352.70 | 9,740 | 9,760 | 483.30 |
| 3,200 | 3,240 | 97.70 | 5,880 | 5,910 | 224.00 | 8,000 | 8,025 | 354.40 | 9,760 | 9,780 | 484.80 |
| 3,240 | 3,280 | 99.40 | 5,910 | 5,940 | 225.60 | 8,025 | 8,050 | 356.20 | 9,780 | 9,800 | 486.30 |
| 3 ,280 | 3,320 | 101.10 | 5,940 | 5,970 | 227.20 | 8,050 | 8,075 | 358.00 | 9,800 | 9,820 | 487.90 |
| 3,320 | 3,360 3,400 | 102.80 | 5,970 | 6,000 | 228.70 | 8,075 | 8,100 | 359.80 | 9,820 | 9,840 | 489.40 |
| 3,360 | 3,4 | 104.50 | 6,000 | 6,030 |  | 8 8, 100 | 8,125 |  | 9,840 | 9,860 | 491.00 |
|  |  |  |  |  | 232.10 | 8,125 | 8,150 | 363.40 |  |  | 2.50 |
| 3,440 | 3,480 | 107.80 | 6,060 | 6,090 | 233.80 | 8,150 | 8,175 | 365.20 | 9,880 | 9,900 | 494.00 |
| 3,480 | 3,520 | 109.50 | 6,090 | 6,120 | 235.50 | 8,175 | 8,200 | 367.00 | 9,900 | 9,920 | 495.60 |
| 3,520 | 3,560 | 111.20 | 6,120 | 6,150 | 237.20 | 8,200 | 8,225 | 368.80 | 9,920 | 9,940 | 497.10 |
| 3,560 | 3,600 | 112.90 | 6,150 | 6,180 | 238.90 | 8,225 | 8,250 | 370.60 | 9,940 | 9,960 | 498.70 |
| 3,600 | 3,640 | 114.50 | 8,180 | 6,210 | 240,60 | 8,250 | 8,275 | 372.40 | ${ }^{9}, 060$ | 10,980 | 500.20 |
| 3,640 | 3,680 | 116.20 | 6,210 | 6,240 | 242.30 | 8,275 | 8,300 | 374.20 | 9,980 | 10,000 | 501.70 |
| 3,680 | 3,720 | 117.80 | 0.240 | 6,270 | 244.00 | 8,300 | 8,325 | 376.00 |  |  |  |

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[^0]:    Register, August, 1974, No, 224

