

DEPARTMENT OF REVENUE

I

Chapter Tax 1

GENERAL ADMINISTRATION

- |          |   |          |                                    |
|----------|---|----------|------------------------------------|
| Tax 1.01 | Assessment districts  | Tax 1.07 | Election of federal provisions     |
| Tax 1.06 | Application of federal income tax regulations for persons other than corporations |          | by persons other than corporations |

**Tax 1.01 Assessment districts.** (Section 73.05, Wis. Stats.) The secretary of revenue has divided the state into the following income tax assessment districts:

**APPLETON DISTRICT**

Office: Courthouse Annex

Appleton

*Counties Served*

- |             |           |
|-------------|-----------|
| Brown       | Marinette |
| Calumet     | Marquette |
| Door        | Menominee |
| Florence    | Oconto    |
| Fond du Lac | Outagamie |
| Forest      | Shawano   |
| Green Lake  | Sheboygan |
| Kewaunee    | Waupaca   |
| Langlade    | Waushara  |
| Manitowoc   | Winnebago |

**EAU CLAIRE DISTRICT**

Office: State Office Building

Eau Claire

*Counties Served*

- |          |            |
|----------|------------|
| Adams    | Dunn       |
| Ashland  | Eau Claire |
| Barron   | Iron       |
| Bayfield | Jackson    |
| Buffalo  | Juneau     |
| Burnett  | LaCrosse   |
| Chippewa | Lincoln    |
| Clark    | Marathon   |
| Douglas  | Monroe     |
| Oneida   | St. Croix  |

Pepin

Pierce

Polk

Portage

Price

Rusk

Sawyer

Taylor

Trempealeau

Vilas

Washburn

Wood

**MADISON DISTRICT**

Office: Hill Farms State Office Building

Madison

*Counties Served*

- |          |           |
|----------|-----------|
| Columbia | Jefferson |
| Crawford | LaFayette |
| Dane     | Richland  |
| Dodge    | Rock      |
| Grant    | Sauk      |
| Green    | Vernon    |
| Iowa     |           |

**MILWAUKEE DISTRICT**

Office: State Office Building

Milwaukee

*Counties Served*

- |           |            |
|-----------|------------|
| Kenosha   | Walworth   |
| Milwaukee | Washington |
| Ozaukee   | Waukesha   |
| Racine    |            |

History: 1-2-56; am. Register, September, 1964, No. 105, eff. 10-1-64; am. Register, February, 1975, No. 230, eff. 3-1-75.

Tax 1.05 Deputy commissioner. History: 1-2-56; am. Register, February, 1960, No. 50, eff. 3-1-60; r. Register, February, 1975, No. 230, eff. 3-1-75.

**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 revenue within the time prescribed in such statute.

**History:** Cr. Register, March, 1966, No. 123, eff. 4-1-66; am. Register, February, 1975, No. 230, eff. 3-1-75.