## Chapter Tax 6

# PUBLIC UTILITY TAXATION

Tax 6.01	Time for filing reports by freight	companies using cars of freight
	line companies, and by railroad	line companies
	companies and street railway	Tax 6.02 Returns for public utilities

Tax 6.01 Time for filing reports by freight line companies, and by railroad companies and street railway companies using cars of freight line companies. (section 76.04 Wis. Stats.) Every railroad company or street railway company required to file an annual report pursuant to section 76.04 (2), Wis. Stats., shall file such report in the manner and form prescribed by the department of revenue, on or before April 15 each year. Each freight line company defined in section 76.39, Wis. Stats., shall file supplementary information within 30 days after request therefor by the department of revenue.

History: 1-2-56; am. Register, June, 1975, No. 234, eff. 7-1-75.

Tax 6.02 Returns for public utilities. Forms listed below are used in the administration of the various taxes levied pursuant to chapter 76, Wis. Stats. The department of revenue normally furnishes 2 forms to reporting utilities, one for use in submitting a return and the other for preparing a copy for the taxpayer's file. Only one of the footnoted forms, which are duplicates of other agency forms, is furnished. Inquiries on obtaining extra forms should be addressed to the Department of Revenue, Utilities Section, 201 E. Washington Avenue, Madison, Wisconsin 53702.

See footnote when "Form" is preceded by a number.

### Transportation Utilities

	Form A-Railroad For all class 1 railroads
	Form C-Railroad For all small railroads
	Form G-Railroad For electric railroads
(1)	Form I-Sleeping Car For Pullman Company
(1)	Form-Express State Com For Railway Express Company
	Form E—Freight Line For private car line companies
	Form H-Air Carrier For all scheduled air lines
(1)	Form P-Pipeline For all oil pipe lines
(2)	Form 2-Natural Gas Pipeline For all gas pipe line

### Communications Utilities

Form G—Telephone------ For all telephone companies

(3) Form O-Telegraph ----- For Western Union Telegraph Company

## Light, Heat and Power Utilities

(4)	Class A—Financial	
	Electric Operating	
	Gas Operating	
	Water Operating	
	Heating Operating	

For all electric, gas, water and heating utilties with gross revenues in excess of \$1,000,000.

Register, July, 1978, No. 271

WISCONSIN ADMINISTRATIVE CODE

(4) Class B—Financial

-r manciai	
Electric Operating	
Gas Operating	
Water Operating	
Heating Operating	

From \$150,000 to to \$1,000,000

(4) Class C & D—Financial Electric Operating Gas Operating Water Operating Heating Operating

Less than \$150,000

Form F—Municipal ----- For all municipally owned utilities Form J—R. E. A. ----- For all rural electric cooperatives Form D—Conservation and Regulation ----- For all conservation and regulation companies Form A—Apportionment Sheets ----- For all light, heat and power utilities

(1) Interstate Commerce Commission form. (Forms C and G are also I. C. C. forms in part)

(2) Federal Power Commission form.

(3) Federal Communications Commission form.

(4) Wisconsin Public Service Commission form.

History: 1-2-56; am. Register, June, 1975, No. 234, eff. 7-1-75.

Register, July, 1978, No. 271

90