

Chapter Tax 6

PUBLIC UTILITY TAXATION

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
 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 utilities with gross revenues in excess of \$1,000,000.

WISCONSIN ADMINISTRATIVE CODE

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

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

} 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.