

**DEPARTMENT OF REVENUE  
CLEARINGHOUSE RULE NUMBER 14-005  
SECTION 227.19(2) AND (3), STATS., REPORT**

**Basis and Purpose of the Proposed Rule**

The rule is necessary to reflect current law and current department policy.

**Public Hearing and Comments**

A public hearing was held on February 11, 2014. No one appeared at the hearing.

No public comments to the proposed rule order were received.

**Response to Legislative Council Report**

The Legislative Council reported no comments concerning the proposed rule order.

**Regulatory Flexibility Analysis**

The proposed rule order does not affect small businesses.