



The State of Wisconsin

*Filed Apr 17, 1964  
1:30 P.M.*

DEPARTMENT OF TAXATION  
ROOM 1000 STATE OFFICE BUILDING  
MADISON, WISCONSIN 53702

GEORGE W. CORNING  
COMMISSIONER OF TAXATION

April 14, 1964

TAX 2

Mr. James J. Burke  
Revisor of Statutes  
State Capitol  
Madison, Wisconsin

Dear Mr. Burke:


Enclosed herewith please find a certified copy of changes made in the rules of the Department of Taxation relating to income taxation by virtue of which Rules Tax 2.10 and 2.11 have been repealed and Rule 2.11 is recreated. We desire to have such copy published in the Wisconsin Administrative Register at your earliest convenience.

Under the provisions of the Wisconsin Statutes no formal hearing is necessary for the adoption of a rule solely to bring the language of an existing rule into conformity with a statute which has been changed or adopted since the adoption of such rule. (See Sec. 227.02(1)(b) stats.).

A certified copy of these changes is being mailed today to the Secretary of State for filing, pursuant to Section 227.023(1) of the statutes.

Sincerely,

WISCONSIN DEPARTMENT OF TAXATION

By   
George W. Corning  
Commissioner of Taxation

cc:

Hon. Robert C. Zimmerman  
Secretary of State  
State Capitol, Madison, Wisc.

Commerce Clearing House  
4025 West Peterson Avenue  
Chicago 46, Illinois

Prentice-Hall, Inc.  
70 Fifth Avenue  
New York 11, New York  
Att: Mr. Stephan L. Taylor, Editorial Staff

**ORDER OF THE  
WISCONSIN DEPARTMENT OF TAXATION  
ADOPTING RULE**

Pursuant to the authority vested in the Wisconsin Department of Taxation by Section 71.11 (24) of the statutes, the said Department hereby repeals Rule TAX 2.10 and repeals and recreates Rule TAX 2.11 as follows:

CERTIFICATE OF INCOME TAX RULE  
CHANGES

STATE OF WISCONSIN        )  
                                  ) SS  
DEPARTMENT OF TAXATION )

I, GEORGE W. CORNING, Commissioner of Taxation and custodian of the official records of the Department of Taxation, do hereby certify that the annexed rule changes relating to income taxation were this day duly approved and adopted by me.

I further certify that the attached copy of such changes was compared by me with the original on file in the offices of this department, and that the same is a true copy thereof and of the whole of such original.

IN TESTIMONY WHEREOF, I have hereunto set my hand at the State Office Building, 1 West Wilson Street, in the City of Madison this 15 day of April, A. D. 1964.

  
\_\_\_\_\_  
Commissioner of Taxation

Rule TAX 2.10, "OPTIONAL TAX TABLE" is repealed.

Rule TAX 2.11, "TAX TABLE" is repealed and recreated  
to read:

TAX 2.11 TAX TABLE (Sections 71.09(2b) and 71.09(2m)  
(d) applicable to the calendar year 1963 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		GROSS NORMAL TAX IS	If Net Taxable Income Is		GROSS NORMAL TAX IS	If Net Taxable Income Is		GROSS NORMAL TAX IS	If Net Taxable Income Is		GROSS NORMAL TAX IS
AT LEAST	BUT LESS THAN		AT LEAST	BUT LESS THAN		AT LEAST	BUT LESS THAN		AT LEAST	BUT LESS THAN	
0	50	.60	2,700	2,750	68.80	5,320	5,360	173.80	7,360	7,390	282.10
50	100	1.70	2,750	2,800	70.20	5,360	5,400	175.70	7,390	7,420	284.00
100	150	2.90	2,800	2,850	71.60	5,400	5,440	177.60	7,420	7,450	285.90
150	200	4.00	2,850	2,900	73.00	5,440	5,480	179.60	7,450	7,480	287.80
200	250	5.20	2,900	2,950	74.40	5,480	5,520	181.50	7,480	7,510	289.70
250	300	6.30	2,950	3,000	75.80	5,520	5,560	183.40	7,510	7,540	291.60
300	350	7.50	3,000	3,050	77.40	5,560	5,600	185.30	7,540	7,570	293.50
350	400	8.60	3,050	3,100	79.30	5,600	5,640	187.20	7,570	7,600	295.30
400	450	9.80	3,100	3,150	81.20	5,640	5,680	189.20	7,600	7,630	297.20
450	500	10.90	3,150	3,200	83.10	5,680	5,720	191.10	7,630	7,660	299.10
500	550	12.10	3,200	3,250	85.00	5,720	5,760	193.00	7,660	7,690	301.00
550	600	13.20	3,250	3,300	86.90	5,760	5,800	194.90	7,690	7,720	302.90
600	650	14.40	3,300	3,350	88.80	5,800	5,840	196.80	7,720	7,750	304.80
650	700	15.50	3,350	3,400	90.70	5,840	5,880	198.80	7,750	7,780	306.70
700	750	16.70	3,400	3,450	92.60	5,880	5,920	200.70	7,780	7,810	308.60
750	800	17.80	3,450	3,500	94.50	5,920	5,960	202.60	7,810	7,840	310.50
800	850	19.00	3,500	3,550	96.40	5,960	6,000	204.50	7,840	7,870	312.30
850	900	20.10	3,550	3,600	98.30	6,000	6,040	206.50	7,870	7,900	314.20
900	950	21.30	3,600	3,650	100.20	6,040	6,080	208.60	7,900	7,930	316.10
950	1,000	22.40	3,650	3,700	102.10	6,080	6,120	210.80	7,930	7,960	318.00
1,000	1,050	23.60	3,700	3,750	104.00	6,120	6,160	212.90	7,960	7,990	319.90
1,050	1,100	24.90	3,750	3,800	105.90	6,160	6,200	215.00	7,990	8,020	321.80
1,100	1,150	26.10	3,800	3,850	107.80	6,200	6,240	217.10	8,020	8,050	323.90
1,150	1,200	27.40	3,850	3,900	109.70	6,240	6,280	219.20	8,050	8,080	325.90
1,200	1,250	28.70	3,900	3,950	111.60	6,280	6,320	221.40	8,080	8,110	327.90
1,250	1,300	30.00	3,950	4,000	113.50	6,320	6,360	223.50	8,110	8,140	330.00
1,300	1,350	31.20	4,000	4,050	115.60	6,360	6,400	225.60	8,140	8,170	332.00
1,350	1,400	32.50	4,050	4,100	117.80	6,400	6,440	227.70	8,170	8,200	334.10
1,400	1,450	33.80	4,100	4,150	119.90	6,440	6,480	229.80	8,200	8,230	336.10
1,450	1,500	35.10	4,150	4,200	122.10	6,480	6,520	232.00	8,230	8,260	338.10
1,500	1,550	36.40	4,200	4,250	124.20	6,520	6,560	234.10	8,260	8,290	340.20
1,550	1,600	37.70	4,250	4,300	126.40	6,560	6,600	236.20	8,290	8,320	342.20
1,600	1,650	39.00	4,300	4,350	128.50	6,600	6,640	238.40	8,320	8,350	344.30
1,650	1,700	40.30	4,350	4,400	130.70	6,640	6,680	240.50	8,350	8,380	346.30
1,700	1,750	41.50	4,400	4,450	132.80	6,680	6,720	242.60	8,380	8,410	348.30
1,750	1,800	42.80	4,450	4,500	135.00	6,720	6,760	244.70	8,410	8,440	350.40
1,800	1,850	44.10	4,500	4,550	137.10	6,760	6,800	246.80	8,440	8,470	352.40
1,850	1,900	45.40	4,550	4,600	139.30	6,800	6,840	249.00	8,470	8,500	354.50
1,900	1,950	46.60	4,600	4,650	141.40	6,840	6,880	251.10	8,500	8,530	356.50
1,950	2,000	47.90	4,650	4,700	143.60	6,880	6,920	253.20	8,530	8,560	358.50
2,000	2,050	49.20	4,700	4,750	145.70	6,920	6,960	255.30	8,560	8,590	360.60
2,050	2,100	50.60	4,750	4,800	147.90	6,960	7,000	257.40	8,590	8,620	362.60
2,100	2,150	52.00	4,800	4,850	150.00	7,000	7,030	259.40	8,620	8,650	364.70
2,150	2,200	53.40	4,850	4,900	152.20	7,030	7,060	261.30	8,650	8,680	366.70
2,200	2,250	54.80	4,900	4,950	154.30	7,060	7,090	263.20	8,680	8,710	368.70
2,250	2,300	56.20	4,950	5,000	156.50	7,090	7,120	265.10	8,710	8,740	370.80
2,300	2,350	57.60	5,000	5,040	158.50	7,120	7,150	267.00	8,740	8,770	372.80
2,350	2,400	59.00	5,040	5,080	160.40	7,150	7,180	268.90	8,770	8,800	374.90
2,400	2,450	60.40	5,080	5,120	162.30	7,180	7,210	270.80	8,800	8,830	376.90
2,450	2,500	61.80	5,120	5,160	164.20	7,210	7,240	272.70	8,830	8,860	378.90
2,500	2,550	63.20	5,160	5,200	166.10	7,240	7,270	274.60	8,860	8,890	381.00
2,550	2,600	64.60	5,200	5,240	168.00	7,270	7,300	276.50	8,890	8,920	383.00
2,600	2,650	66.00	5,240	5,280	170.00	7,300	7,330	278.30	8,920	8,950	385.10
2,650	2,700	67.40	5,280	5,320	171.90	7,330	7,360	280.20	8,950	8,980	387.10
									8,980	9,000	388.80


TAX ON INCOMES OF OVER \$9,000

<u>NET TAXABLE INCOME</u>		<u>GROSS NORMAL TAX</u>		
<u>OVER</u>	<u>BUT NOT OVER</u>	<u>THIS AMT. +</u>	<u>THIS %</u>	<u>ON EXCESS OVER</u>
\$ 9,000	\$ 10,000	\$ 389.50 plus	7.3%	\$ 9,000
10,000	11,000	462.50 plus	7.8%	10,000
11,000	12,000	540.50 plus	8.3%	11,000
12,000	13,000	623.50 plus	8.8%	12,000
13,000	14,000	711.50 plus	9.3%	13,000
14,000	15,000	804.50 plus	9.8%	14,000
15,000		902.50 plus	10.0%	15,000

The repeals and the rule shall take effect on June 1, 1964 as provided in section 227.026.

Dated this 15th day of April, 1964.

WISCONSIN DEPARTMENT OF TAXATION

  
George W. Corning  
Commissioner of Taxation

(SEAL)