

Filed Feb. 3, 1966
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The State of Wisconsin

DEPARTMENT OF TAXATION

ROOM 1000 STATE OFFICE BUILDING
1 WEST WILSON STREET
MADISON, WISCONSIN 53702

JAMES R. MORGAN
COMMISSIONER OF TAXATION

TAX 2,3

February 1, 1966

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


Dear Mr. Burke:

Enclosed herewith please find a certified copy of changes in the Rules of the Wisconsin Department of Taxation relating to General Administration and income taxation, pursuant to which changes Rules Tax 1.06, 1.07 and 2.90(15) are created, Rules Tax 2.08 and 2.90(12) are repealed and recreated, Rules Tax 2.02, 2.23, 2.67, 2.77, 2.78, 2.79, 2.82, 2.83, 2.84, 2.85, 3.11, 3.39, 3.49, 3.51, 3.53, 3.61, 3.62, 3.63, 3.71, 3.72, 3.73, 3.74 are repealed, and Rules Tax 2.03, 2.05, 2.06, 2.07, 2.09, 2.11, 2.14, 2.15, 2.16, 2.17, 2.18, 2.19, 2.21, 2.22, 2.24, 2.25, 2.26, 2.51, 2.53, 2.56, 2.57, 2.60, 2.61, 2.63, 2.65, 2.69, 2.70, 2.71, 2.72, 2.721, 2.73, 2.74, 2.75, 2.76, 2.80, 2.81, 2.86, 2.87, 3.01, 3.03, 3.05, 3.06, 3.07, 3.08, 3.10, 3.12, 3.14, 3.16, 3.17, 3.20, 3.22, 3.23, 3.24, 3.28, 3.30, 3.31, 3.32, 3.35, 3.36, 3.37, 3.38, 3.42, 3.44, 3.45, 3.47, 3.52, 3.54, 3.55, 3.81, are amended. Please publish these new rules in the Wisconsin Administrative Register at your earliest convenience.

Notice of these changes was published in December, 1965 in the Notice Section of the Wisconsin Administrative Register pursuant to Section 227.02(1)(e) of the statutes, and, though 30 days have passed since publication, no petition for public hearing with respect thereto has been received.

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

Sincerely,


James R. Morgan
Commissioner of Taxation

JRM:AHK

cc: Hon. Robert C. Zimmerman
Commerce Clearing House
Prentice-Hall, Inc. & Clarke's

Filed in my absence - 2/4/66 DWH

ORDER OF THE
WISCONSIN DEPARTMENT OF TAXATION
ADOPTING RULE CHANGES

Pursuant to the authority vested in the Wisconsin Department of Taxation by Section 71.11(24) of the statutes, the said department hereby creates rules Tax 1.06, 1.07 and 2.90 (15), repeals and recreates rules Tax 2.08 and 2.90(12), repeals rules Tax 2.02, 2.23, 2.67, 2.77, 2.78, 2.79, 2.82, 2.83, 2.84, 2.85, 3.11, 3.39, 3.49, 3.51, 3.53, 3.61, 3.62, 3.63, 3.71, 3.72, 3.73, 3.74, and amends rules Tax 2.03, 2.05, 2.06, 2.07, 2.09, 2.11, 2.14, 2.15, 2.16, 2.17, 2.18, 2.19, 2.21, 2.22, 2.24, 2.25, 2.26, 2.51, 2.53, 2.56, 2.57, 2.60, 2.61, 2.63, 2.65, 2.69, 2.70, 2.71, 2.72, 2.721, 2.73, 2.74, 2.75, 2.76, 2.80, 2.81, 2.86, 2.87, 3.01, 3.03, 3.05, 3.06, 3.07, 3.08, 3.10, 3.12, 3.14, 3.16, 3.17, 3.20, 3.22, 3.23, 3.24, 3.28, 3.30, 3.31, 3.32, 3.35, 3.36, 3.37, 3.38, 3.42, 3.44, 3.45, 3.47, 3.52, 3.54, 3.55, 3.81, as shown in the attached memorandum.

These rule changes shall take effect on the first day of the month following their publication in the Wisconsin Administrative Register, pursuant to Section 227.026 of the statutes.

WISCONSIN DEPARTMENT OF TAXATION

By James R. Morgan
James R. Morgan
Commissioner of Taxation


(SEAL)

STATE OF WISCONSIN)
) ss
COUNTY OF DANE)

TO ALL TO WHOM THESE PRESENTS SHALL COME, GREETINGS:

I. JAMES R. MORGAN, Commissioner of Taxation and custodian of the official records of the Wisconsin Department of Taxation, do hereby certify that the annexed new Rule Taxes 1.06, 1.07 and 2.90(15), and the annexed changes in Rule Taxes 2.08, 2.90(12), 2.02, 2.23, 2.67, 2.77, 2.78, 2.79, 2.82, 2.83, 2.84, 2.85, 3.11, 3.39, 3.49, 3.51, 3.53, 3.61, 3.62, 3.63, 3.71, 3.72, 3.73, 3.74, and 2.03, 2.05, 2.06, 2.07, 2.09, 2.11, 2.14, 2.15, 2.16, 2.17, 2.18, 2.19, 2.21, 2.22, 2.24, 2.25, 2.26, 2.51, 2.53, 2.56, 2.57, 2.60, 2.61, 2.63, 2.65, 2.69, 2.70, 2.71, 2.72, 2.721, 2.73, 2.74, 2.75, 2.76, 2.80, 2.81, 2.86, 2.87, 3.01, 3.03, 3.05, 3.06, 3.07, 3.08, 3.10, 3.12, 3.14, 3.16, 3.17, 3.20, 3.22, 3.23, 3.24, 3.28, 3.30, 3.31, 3.32, 3.35, 3.36, 3.37, 3.38, 3.42, 3.44, 3.45, 3.47, 3.52, 3.54, 3.55, 3.81 have been approved by me and have been compared by me with the originals on file in the department and are true and correct copies of such originals.

IN TESTIMONY WHEREOF, I have hereunto set my hand at the State Office Building, 1 West Wilson Street in the City of Madison, Wisconsin this 1st day of February, 1966.



James R. Morgan
Commissioner of Taxation

Rule TAX 1.06 is created to read:

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.

Rule TAX 1.07 is created to read:

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) of the Wisconsin Statutes is filed with the Department of Taxation within the time prescribed in such statute.

✓ RULE TAX 2.02 is repealed.

✓ Rule TAX 2.03 is amended as follows:

✓ Interpolate between "filing" and "income" the words "franchise or" in the first sentence.

✓ Delete "Form 4G. Banks, Savings and Loan Associations and Credit Unions."

✓ Delete the words "Income Tax" in the two places where they appear in the last paragraph.

✓ Rule TAX 2.05 is amended as follows:

✓ Interpolate between "the" and "income" the words "franchise or" in the first sentence.

✓ Delete the words "Income Tax" in the two places where they appear in the first sentence.

✓ Rule TAX 2.06 is amended as follows:

Delete references to 71.05(1), 71.05(2), and 71.05(3) and add references to 71.10(15) and 71.11(25).

✓ Rule TAX 2.07 is amended as follows:

Interpolate between "corporate" and "income" the words "franchise or" where it first appears in the first sentence.

Rule TAX 2.08 is repealed and recreated to read:

Returns of persons other than corporations. (1) For the purpose of filing income tax returns, the commissioner of taxation has designated the following forms for the use of persons other than corporations:

Form 1. For all individuals, whether married or single, and for husbands and wives electing to file a combined return.

Form 1A. (short form).

Form 2. For trustees, executors, administrators, and others acting in a fiduciary capacity, but excluding guardians. (Guardians should report on Form 1).

Form 3. For partnerships and joint ventures.

(2) Information returns required of persons other than corporations are specified in Wisconsin Administrative Code sections Tax 2.06 and Tax 3.63. See also Tax 3.07.

(3) Returns required to be filed by persons other than corporations shall be filed by mailing to P. O. Box 59, Madison, Wisconsin 53701, or delivery to Processing Center, Department of Taxation, Madison.

Note: Blank forms may be obtained by mail request to Wisconsin Department of Taxation, Processing Center, P. O. Box 58, Madison, Wisconsin 53701.

✓ Rule TAX 2.09 is amended as follows:

Delete "1-Fc, 1-Fi, 2 and 3" and substitute "printed on colored paper" in the second sentence of paragraph (2).

✓ Rule TAX 2.11 is amended as follows:

Delete the references to "71.09(2b)" and "71.09(2m)(d)" and substitute a reference to "71.09(3)."

Replace the table, including that portion relating to tax on incomes of over \$9,000, with the following:

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	3,720	3,760	112.10	6,270	6,300	233.20	8,325	8,350	361.10
50	100	1.90	3,760	3,800	113.70	6,300	6,330	234.80	8,350	8,375	362.90
100	150	3.10	3,800	3,840	115.30	6,330	6,360	236.50	8,375	8,400	364.60
150	200	4.40	3,840	3,880	116.90	6,360	6,390	238.10	8,400	8,425	366.40
200	250	5.60	3,880	3,920	118.50	6,390	6,420	239.80	8,425	8,450	368.10
250	300	6.90	3,920	3,960	120.10	6,420	6,450	241.40	8,450	8,475	369.90
300	350	8.10	3,960	4,000	121.70	6,450	6,480	243.10	8,475	8,500	371.60
350	400	9.40	4,000	4,035	123.30	6,480	6,510	244.70	8,500	8,525	373.40
400	450	10.60	4,035	4,070	124.90	6,510	6,540	246.40	8,525	8,550	375.10
450	500	11.90	4,070	4,105	126.40	6,540	6,570	248.00	8,550	8,575	376.90
500	550	13.10	4,105	4,140	128.00	6,570	6,600	249.70	8,575	8,600	378.60
550	600	14.40	4,140	4,175	129.60	6,600	6,630	251.30	8,600	8,625	380.40
600	650	15.60	4,175	4,210	131.20	6,630	6,660	253.00	8,625	8,650	382.10
650	700	16.90	4,210	4,245	132.70	6,660	6,690	254.60	8,650	8,675	383.90
700	750	18.10	4,245	4,280	134.30	6,690	6,720	256.30	8,675	8,700	385.60
750	800	19.40	4,280	4,315	135.90	6,720	6,750	257.90	8,700	8,725	387.40
800	850	20.60	4,315	4,350	137.50	6,750	6,780	259.60	8,725	8,750	389.10
850	900	21.90	4,350	4,385	139.00	6,780	6,810	261.20	8,750	8,775	390.90
900	950	23.10	4,385	4,420	140.60	6,810	6,840	262.90	8,775	8,800	392.60
950	1,000	24.40	4,420	4,455	142.20	6,840	6,870	264.50	8,800	8,825	394.40
1,000	1,050	25.70	4,455	4,490	143.80	6,870	6,900	266.20	8,825	8,850	396.10
1,050	1,100	27.10	4,490	4,525	145.30	6,900	6,930	267.80	8,850	8,875	397.90
1,100	1,150	28.40	4,525	4,560	146.90	6,930	6,960	269.50	8,875	8,900	399.60
1,150	1,200	29.80	4,560	4,595	148.50	6,960	6,990	271.00	8,900	8,925	401.40
1,200	1,250	31.20	4,595	4,630	150.10	6,990	7,000	272.00	8,925	8,950	403.10
1,250	1,300	32.60	4,630	4,665	151.60	7,000	7,025	273.30	8,950	8,975	404.90
1,300	1,350	33.90	4,665	4,700	153.20	7,025	7,050	274.90	8,975	9,000	406.60
1,350	1,400	35.30	4,700	4,735	154.80	7,050	7,075	276.60	9,000	9,020	408.30
1,400	1,450	36.70	4,735	4,770	156.40	7,075	7,100	278.20	9,020	9,040	409.80
1,450	1,500	38.10	4,770	4,805	157.90	7,100	7,125	279.80	9,040	9,060	411.30
1,500	1,550	39.40	4,805	4,840	159.50	7,125	7,150	281.40	9,060	9,080	412.80
1,550	1,600	40.80	4,840	4,875	161.10	7,150	7,175	283.10	9,080	9,100	414.30
1,600	1,650	42.20	4,875	4,910	162.70	7,175	7,200	284.70	9,100	9,120	415.80
1,650	1,700	43.60	4,910	4,945	164.20	7,200	7,225	286.30	9,120	9,140	417.30
1,700	1,750	44.90	4,945	4,980	165.80	7,225	7,250	287.90	9,140	9,160	418.80
1,750	1,800	46.30	4,980	5,015	167.30	7,250	7,275	289.60	9,160	9,180	420.30
1,800	1,850	47.70	5,015	5,040	168.80	7,275	7,300	291.20	9,180	9,200	421.80
1,850	1,900	49.10	5,040	5,070	170.30	7,300	7,325	292.80	9,200	9,220	423.30
1,900	1,950	50.40	5,070	5,100	171.80	7,325	7,350	294.40	9,220	9,240	424.80
1,950	2,000	51.80	5,100	5,130	173.30	7,350	7,375	296.10	9,240	9,260	426.30
2,000	2,050	53.30	5,130	5,160	174.80	7,375	7,400	297.70	9,260	9,280	427.80
2,050	2,100	54.80	5,160	5,190	176.30	7,400	7,425	299.30	9,280	9,300	429.30
2,100	2,150	56.30	5,190	5,220	177.80	7,425	7,450	300.90	9,300	9,320	430.80
2,150	2,200	57.80	5,220	5,250	179.30	7,450	7,475	302.60	9,320	9,340	432.30
2,200	2,250	59.30	5,250	5,280	180.80	7,475	7,500	304.20	9,340	9,360	433.80
2,250	2,300	60.80	5,280	5,310	182.30	7,500	7,525	305.80	9,360	9,380	435.30
2,300	2,350	62.30	5,310	5,340	183.80	7,525	7,550	307.40	9,380	9,400	436.80
2,350	2,400	63.80	5,340	5,370	185.30	7,550	7,575	309.10	9,400	9,420	438.30
2,400	2,450	65.30	5,370	5,400	186.80	7,575	7,600	310.70	9,420	9,440	439.80
2,450	2,500	66.80	5,400	5,430	188.30	7,600	7,625	312.30	9,440	9,460	441.30
2,500	2,550	68.30	5,430	5,460	189.80	7,625	7,650	313.90	9,460	9,480	442.80
2,550	2,600	69.80	5,460	5,490	191.30	7,650	7,675	315.60	9,480	9,500	444.30
2,600	2,650	71.30	5,490	5,520	192.80	7,675	7,700	317.20	9,500	9,520	445.80
2,650	2,700	72.80	5,520	5,550	194.30	7,700	7,725	318.80	9,520	9,540	447.30
2,700	2,750	74.30	5,550	5,580	195.80	7,725	7,750	320.40	9,540	9,560	448.80
2,750	2,800	75.80	5,580	5,610	197.30	7,750	7,775	322.10	9,560	9,580	450.30
2,800	2,850	77.30	5,610	5,640	198.80	7,775	7,800	323.70	9,580	9,600	451.80
2,850	2,900	78.80	5,640	5,670	200.30	7,800	7,825	325.30	9,600	9,620	453.30
2,900	2,950	80.30	5,670	5,700	201.80	7,825	7,850	326.90	9,620	9,640	454.80
2,950	3,000	81.80	5,700	5,730	203.30	7,850	7,875	328.60	9,640	9,660	456.30
3,000	3,040	83.30	5,730	5,760	204.80	7,875	7,900	330.20	9,660	9,680	457.80
3,040	3,080	84.90	5,760	5,790	206.30	7,900	7,925	331.80	9,680	9,700	459.30
3,080	3,120	86.50	5,790	5,820	207.80	7,925	7,950	333.40	9,700	9,720	460.80
3,120	3,160	88.10	5,820	5,850	209.30	7,950	7,975	335.10	9,720	9,740	462.30
3,160	3,200	89.70	5,850	5,880	210.80	7,975	8,000	336.70	9,740	9,760	463.80
3,200	3,240	91.30	5,880	5,910	212.30	8,000	8,025	338.40	9,760	9,780	465.30
3,240	3,280	92.90	5,910	5,940	213.80	8,025	8,050	340.10	9,780	9,800	466.80
3,280	3,320	94.50	5,940	5,970	215.30	8,050	8,075	341.90	9,800	9,820	468.30
3,320	3,360	96.10	5,970	6,000	216.80	8,075	8,100	343.60	9,820	9,840	469.80
3,360	3,400	97.70	6,000	6,030	218.30	8,100	8,125	345.40	9,840	9,860	471.30
3,400	3,440	99.30	6,030	6,060	220.00	8,125	8,150	347.10	9,860	9,880	472.80
3,440	3,480	100.90	6,060	6,090	221.60	8,150	8,175	348.90	9,880	9,900	474.30
3,480	3,520	102.50	6,090	6,120	223.30	8,175	8,200	350.60	9,900	9,920	475.80
3,520	3,560	104.10	6,120	6,150	224.90	8,200	8,225	352.40	9,920	9,940	477.30
3,560	3,600	105.70	6,150	6,180	226.60	8,225	8,250	354.10	9,940	9,960	478.80
3,600	3,640	107.30	6,180	6,210	228.20	8,250	8,275	355.90	9,960	9,980	480.30
3,640	3,680	108.90	6,210	6,240	229.90	8,275	8,300	357.60	9,980	10,000	481.80
3,680	3,720	110.50	6,240	6,270	231.50	8,300	8,325	359.40			

Tax on incomes of \$10,000 and Over

IF TAXABLE INCOME IS		GROSS NORMAL TAX IS		IF TAXABLE INCOME IS		GROSS NORMAL TAX IS	
At least	But less than	This amt. + this % on excess over		At least	But less than	This amt. + this % on excess over	
\$10,000	\$11,000	\$482.50 plus 8.0%	\$10,000	\$12,000	\$13,000	\$647.50 plus 9.0%	\$12,000
11,000	12,000	562.50 plus 8.5%	11,000	13,000	14,000	737.50 plus 9.5%	13,000
				14,000		832.50 plus 10.0%	14,000

✓ Rule TAX 2.14 is amended as follows:

Delete the reference to "71.09(6)(d)" and substitute "71.09(6)(a)."

✓ Rule TAX 2.15 is amended as follows:

In the title, after "accounting" add the words "for corporations".

Change "taxpayers" to "corporations" in the first sentence.

Change "taxpayer" to "corporation" in the first sentence.

Change "his" to "its" in two places in the first sentence.

✓ Rule TAX 2.16 is amended as follows:

In the title after the word "accounting" add the words "for corporations".

✓ Rule TAX 2.17 is amended as follows:

In the title after the word "accounting" add the words "for corporations".

✓ Rule TAX 2.18 is amended as follows:

In the title after the word "accounting" add the words "for corporations".

✓ Rule TAX 2.19 is amended as follows:

In the title after the word "accounting" add the words "for corporations".

In paragraph (2) change "Persons" to "Corporations" and interpolate between "for" and "income" the words "franchise or".

✓ Rule TAX 2.21 is amended as follows:

In the title interpolate between "for" and "contractors" the word "incorporated".

In paragraph (1) interpolate between "to" and "contractors" the word "incorporated".

✓ Rule TAX 2.22 is amended as follows:

In the title interpolate between "for" and "dealers" the word "incorporated".

✓ Rule TAX 2.23 is repealed.

✓ Rule TAX 2.24 is amended as follows:

In the title interpolate between "for" and "retail" the word "incorporated".

✓ Rule TAX 2.25 is amended as follows:

In the title, before the word "accounting" interpolate the word "Corporation".

Rule TAX 2.26 is amended as follows:

At the end of the title add the words "for corporations".

In the first sentence change "person" to "corporation" and "his" to "its" in two places.

In paragraph (6) change "person" to "corporation" and "his" to "its" in every instance.

In paragraph (7) change "person" to "corporation" and "his" to "its" in several places.

✓ Rule TAX 2.51 is amended as follows:

In the title between "received" and "from" interpolate "by corporations".

✓ Rule TAX 2.53 is amended as follows:

In the title add at the end the words "received by corporations".

✓ Rule TAX 2.56 is amended as follows:

In the title delete "dividends and" and add at the end the words "by corporations".

Delete paragraphs (1), (3) (b), (3) (c) and (3) (d).

Renumber paragraph (2) as paragraph (1) and paragraph (3) (a) as paragraph (1) (d).

✓ Rule TAX 2.57 is amended as follows:

In the title, after "payments" add "received by corporations".

✓ Rule TAX 2.60 is amended as follows:

In the title, at the end, add the words "by corporations".

✓ Rule TAX 2.61 is amended as follows:

In the title, at the end, add the words "received by corporations".

Rule TAX 2.63 is amended as follows:

In the first sentence delete "sold" and substitute "purchased by a corporation" and change "his" to "its".

✓ Rule TAX 2.65 is amended as follows:

In the title add at the end the words "by corporations".

Reword paragraph (1) to read:

"(1) In general, all interest is includable in the income by which the franchise tax is measured, including interest received on monies invested in obligations of the United States government and its instrumentalities and agencies. If a corporation is not subject to the franchise tax, but subject to net income taxation, interest on federal obligations is not taxable, but interest on postal savings and federal tax refunds is taxable to corporations subject to net income taxation. Profit or loss on the sale or other disposition of federal obligations is a taxable gain or deductible loss for purposes of both the franchise tax measured by net income and the net income tax."

(See Section 71.07(1)^{Wis.}/stats, for situs of interest income).

In paragraph (2) at the end of the first sentence add the word "corporation". In the second sentence change "taxpayer" to "corporation" and "him" to "it".

✓ Rule TAX 2.67 is repealed.

✓ Rule TAX 2.69 is amended as follows:

Delete the statutory reference to 71.03(1)(g) and substitute references to Sections 71.01 and 71.07.

✓ Rule TAX 2.70 is amended as follows:

In the title after "assets" and before the semi-colon interpolate "of corporations".

✓ Rule TAX 2.71 is amended as follows:

In the title between "assets" and "on" interpolate "by corporations".

In the first sentence of paragraph (1) change "taxpayers" to "corporations".

In (1) (a) change "taxpayer's" to "corporation's" in the first sentence.

✓ Rule TAX 2.72 is amended as follows:

In the title after "property" and before "generally" interpolate "by corporations".

Delete subparagraph (c) of paragraph (4) and reletter (d) as (c). Change reference in new (c) from 71.03(6) to 71.03(5).

✓ Rule TAX 2.721 is amended as follows:

Add at the end of the title "by corporations".

Change statutory reference from 71.03(6) to 71.03(5).

Delete paragraph (5).

✓ Rule TAX 2.73 is amended as follows:

Add to the title "by corporations".

In paragraph (1) between "for" and "income" interpolate "franchise or".

✓ Rule TAX 2.74 is amended as follows:

Change the title by adding between "Property" and the semicolon the words "by corporations".

In (1) (a) change "taxpayer's" to "corporation's".

In (2) change "taxpayer" to "corporation" in two places and "his" to "its" in two places.

In (3) change "taxpayer" to "corporation".

In (4) change "taxpayer" to "corporation" in two places, and delete the reference to 71.05(16) (b).

In (5) change "taxpayer's" to "corporation's".

Delete paragraph (8).

Renumber paragraph (9) as (8) and change "taxpayer" to "corporation" in two places.

Renumber paragraph (10) as (9).

Renumber paragraph (11) as (10) and change "taxpayer" to "corporation" in three places.

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✓ Rule TAX/is amended as follows:

Add to the title "by corporations".

Change the statutory reference from (l) to (k).

Delete all the material within the parentheses in the first sentence.

✓ Rule TAX 2.76 is amended as follows:

Amend the heading by adding at the end "to corporations."

Change the statutory reference from (l) to (k).

✓ Rule TAX 2.77 is repealed.

✓ Rule TAX 2.78 is repealed.

✓ Rule TAX 2.79 is repealed.

✓ Rule TAX 2.80 is amended as follows:

Amend the title by interpolating between "to" and "lessor" the word "corporate".

Change the statutory reference from (l) to (k).

✓ Rule TAX 2.81 is amended as follows:

Change title by adding at end "by corporations."

Change statutory reference from (l) to (k).

Delete the last sentence.

✓ Rule TAX 2.82 is repealed.

✓ Rule TAX 2.83 is repealed.

✓ Rule TAX 2.84 is repealed.

✓ Rule TAX 2.85 is repealed.

✓ Rule TAX 2.86 is amended as follows:

Change title by adding between "income" and "from" the words "to corporations".

The statutory reference is changed from (l) to (k).

Change "compensation" to "amounts claimed".

✓ Rule TAX 2.87 is amended as follows:

Change statutory reference from (l) to (k).

After the word "utility" interpolate the word "corporation".

✓ Rule TAX 2.90(12) is repealed and recreated to read:

The value of any meals or lodging furnished to an employee by his employer is not subject to withholding if the value of the meals or lodging is excludable from the gross income of the employee under the provisions of the Internal Revenue Code, as defined in Section 71.02(2)(b) of the Wisconsin Statutes.

✓ Rule TAX 2.90(15) is created to read:

Withholding is not required upon amounts paid to an employee by his employer under a wage continuation plan for a period during which the employee is absent from work on account of personal injuries or sickness if such amounts are exempt from withholding taxation under the provisions of the Internal Revenue Code, as defined in Section 71.02(2)(b) of the Wisconsin Statutes.

Rule TAX 3.01 is amended as follows:

Add to the title "by corporations".

Delete reference to 71.05(2).

Rule TAX 3.03 is amended as follows:

Amend paragraph (1) to read:

(1) In determining whether 50% or more of the net income or loss for the preceding year of the corporation paying the dividend was used in computing taxable income, if the corporation paying the dividend was subject to the franchise tax measured by net income, interest income from the federal government and its instrumentalities must be included but deductible dividends must be disregarded. If the corporation paying the dividend was subject to the net income tax, non-taxable interest from the federal government or its instrumentalities and deductible dividends must both be disregarded.

Rule TAX 3.05 is amended as follows:

Add to the title "by corporations".

Delete the reference to 71.05(1).

Rule TAX 3.06 is amended as follows:

Interpolate in the title between "paid" and "in" the words "by corporations".

Delete the reference to 71.05(1).

Rule TAX 3.07 is amended as follows:

Add at the end of the title the words "paid by corporations".

Delete the reference to 71.05(1). At the end of the first and second paragraphs substitute "WT-9 or 9b" for "9".

- ✓ Rule TAX 3.08 is amended as follows:
 - Add at the end of the title the words "by corporations".
 - Delete the reference to 71.05.
- ✓ Rule TAX 3.10 is amended as follows:
 - Add at the end of the title the words "of corporations".
 - Delete the reference to 71.05(1).
- ✓ Rule TAX 3.11 is repealed.
- ✓ Rule TAX 3.12 is amended as follows:
 - Add at the end of the title the words "by corporations".
 - Delete the reference to 71.05(8).
- ✓ Rule TAX 3.14 is amended as follows:
 - Add at the end of the title the words "by corporations".
 - Delete the reference to 71.05(8).
 - In paragraph (2) delete "wages, salaries".
- ✓ Rule TAX 3.16 is amended as follows:
 - In the title after "losses" interpolate "by corporations".
 - Delete the reference to 71.05(8).
- ✓ Rule TAX 3.17 is amended as follows:
 - Before "losses" in the title put "corporation".
 - Delete the reference to 71.05(8),
- ✓ Rule TAX 3.20 is amended as follows:
 - Add to the title "by corporations".
 - Delete the reference to 71.05(3)
 - Delete paragraph (1).
 - Remove number re paragraph (2).

✓ Rule TAX 3.22 is amended as follows:

Add to the title "of corporations".

Delete the reference to 71.05(4).

Delete paragraph (2).

Delete paragraph (3).

✓ Rule TAX 3.23 is amended as follows:

Add to the title the words "of corporations".

Delete the references to 71.05(4) and 71.05(4a).

In the first sentence, delete the reference to 71.05(4a) and change "limitations" to "limitation" and "are" to "is".

✓ Rule TAX 3.24 is amended as follows:

Start the title with the word "Corporation"

Delete the reference to 71.05(4).

✓ Rule TAX 3.28 is amended as follows:

Add to the title "to corporations".

Delete the reference to 71.05(2).

Delete the first (unnumbered) paragraph.

Renumber (2) as (1) and delete the word "income".

Renumber (3) as (2).

✓ Rule TAX 3.30 is amended as follows:

At the end of the title put a colon followed by the word "corporations".

Delete the reference to 71.05(2).

Delete the word "income" in the second, fourth and fifth sentences of paragraph (1).

- ✓ Rule TAX 3.31 is amended as follows:
Add to the title the words "of corporations".
Delete reference to 71.05(2). Delete last two sentences.
- ✓ Rule TAX 3.32 is amended as follows:
Add to the title the words "for corporations".
Delete the reference to 71.05(2).
Delete "income" in first sentence of paragraph (1).
Delete the clause at the end of paragraph (1) beginning with the word "but".
- ✓ Rule TAX 3.35 is amended as follows:
Add to the title "to corporations".
Delete the reference to 71.05(2).
Delete the sentence beginning with the words "To be allowed for income tax purposes".
Delete "income" in the first sentence and fourth sentence.
- ✓ Rule TAX 3.36 is amended as follows:
Add to the title "by corporations".
Delete the reference to 71.05(2). Delete "income" in first and second sentences.
- ✓ Rule TAX 3.37 is amended as follows:
Add to the title "by corporations".
Delete the reference to 71.05(2).
- ✓ Rule TAX 3.38 is amended as follows:
Interpolate in the title between "to" and "mines" the word "incorporated".

✓ Rule TAX 3.39 is repealed.

✓ Rule TAX 3.42 is amended as follows:

At the end of the title put a dash followed by the word "corporations".

Delete the reference to 71.05(2a).

Change "sections" to "section" and delete reference to 71.05(2a) in the body.

Delete the phrase, "with the Central Audit Section of the Department of Taxation, P. O. Box 80, Madison, Wisconsin 53701 in the case of persons other than corporations and".

Delete the phrase, "in the case of corporations".

✓ Rule TAX 3.44 is amended as follows:

At the end of the title put a dash followed by the word "corporations".

Delete the reference to 71.05(8).

✓ Rule TAX 3.45 is amended as follows:

At the end of the title put a dash followed by the word "corporations".

Delete the reference to 71.05(2).

✓ Rule TAX 3.47 is amended as follows:

At the end of the title put a dash followed by the word "corporations".

Delete the reference to 71.05(2).

✓ Rule TAX 3.49 is repealed.

✓ Rule TAX 3.51 is repealed.

Rule TAX 3.52 is amended as follows:

At the end of the title put a dash followed by the word "corporations".

Delete the reference to 71.05(2).

✓ Rule TAX 3.53 is repealed.

✓ Rule TAX 3.54 is amended as follows:

At the end of the title put a dash followed by the word "corporations".

Delete the reference to 71.05(2).

Delete all the material between the semicolon following 9b and the semicolon following "office".

✓ Rule TAX 3.55 is amended as follows:

At the end of the title put a dash followed by the word "corporations".

Delete the reference to 71.05(6).

Delete paragraph (1) through "such" and capitalize "Contributions".

✓ Rule TAX 3.61 is repealed.

✓ Rule TAX 3.62 is repealed.

✓ Rule TAX 3.63 is repealed.

✓ Rule TAX 3.71 is repealed.

✓ Rule TAX 3.72 is repealed.

✓ Rule TAX 3.73 is repealed.

✓ Rule TAX 3.74 is repealed.

Rule TAX 3.81 is amended as follows:

In the title, interpolate between "normal" and "income" the words "franchise or".

In paragraph (1) insert between "normal" and "income" the words "franchise or" in the second sentence.

In the third sentence between "normal" and "income" insert the words "franchise or".

In paragraph (2) insert between "normal" and "income" the words "franchise or" in two places in the first sentence.

In the second sentence between "normal" and "income" and between "proper" and "income" insert the words "franchise or".

In the third sentence insert the words "franchise or" between "normal" and "income" in two places.

In the last sentence insert the words "franchise or" between "normal" and "income".