

TAX 2

Filed July 19, 1974
2:00 pm 62P

CERTIFICATE OF RULE CHANGES

STATE OF WISCONSIN)
) ss
DEPARTMENT OF REVENUE)

I, DAVID W. ADAMANY, Secretary of the Department of Revenue and custodian of the official records of such Department, do hereby certify that the annexed rule changes whereby

TAX 2.09(5) is amended; and

TAX 2.09(6) is created

were this day duly approved and adopted by me.

I further certify that the attached copies of such changes were compared by me with the originals on file in the offices of the Department of Revenue, and that the same are true copies thereof and of the whole of such originals.

IN TESTIMONY WHEREOF, I have hereunto set my hand at the General Executive Facility, 201 East Washington Avenue, in the City of Madison, Wisconsin this 16th day of July, A. D. 1974.

David W. Adamany 7s/

David W. Adamany
Secretary of Revenue

ORDER OF THE WISCONSIN DEPARTMENT OF
REVENUE CHANGING RULES

Pursuant to the authority vested in the Wisconsin Department of Revenue by Section 71.11(24) of the statutes, the said Department hereby amends TAX 2.09(5) and creates TAX 2.09(6) as follows:

Amend TAX 2.09(5)

Except for returns executed by fiduciaries as provided in (6) below, all signatures required on returns which are filed with the department must be original, affixed subsequent to the reproduction process.

Create TAX 2.09(6)

A fiduciary or his agent may use a facsimile signature in filing a tax return on Form 2, subject to the following conditions:

(a) Each group of returns forwarded to the department shall be accompanied by a letter signed by the person authorized to sign such returns declaring, under penalties of perjury, that the facsimile signature appearing on the returns is the signature adopted by him to sign the returns filed and that such signature was affixed to the returns by him or at his direction. The letter shall also list each return by name and identifying number.

(b) A signed copy of the letter must be retained by the person filing the returns and must be available for inspection by the department.

(c) Where the returns are reproduced by photocopying or similar reproductive methods, the facsimile signature must be affixed subsequent to the reproduction process.