

TAX 1 to 3

Filed January 8, 1975
2:45 pm B.P.

CERTIFICATE OF RULE CHANGES

STATE OF WISCONSIN)
)SS
DEPARTMENT OF REVENUE)

TO ALL TO WHOM THESE PRESENTS SHALL COME, GREETINGS:

I, DAVID ADMANY, Secretary of the Department of Revenue and custodian of the official records of such department, do hereby certify that the annexed rule changes whereby certain portions of

Chapter Tax 1 are amended and repealed,
Chapter Tax 2 are amended and repealed, and
Chapter Tax 3 are amended
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 7th day of January, A.D. 1975.

David Adamany
David 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 Secretary of Revenue hereby amends and repeals rules as follows:

Chapter Tax 1

GENERAL ADMINISTRATION

Tax 1.05 "Deputy Commissioner" is deleted from the Chapter Summary or Index.

Tax 1.01 "tax commissioner" is changed to "secretary of revenue". The Madison district office location is changed to "Hill Farms State Office Building".

Tax 1.05 is repealed.

Tax 1.07 "department of taxation" is changed to "department of revenue."

Chapter Tax 2

INCOME TAXATION, RETURNS, RECORDS AND GROSS INCOME

Tax 2.01(2) "Department of Taxation" is changed to "Department of Revenue".

Tax. 2.03 "Tax Commissioner" is changed to "secretary of revenue" and "Wisconsin Department of Taxation" is changed to "Wisconsin Department of Revenue". In the Note "the Processing Center" is deleted and "P. O. Box 98" is changed to "P.O. Box 58".

Tax 2.04 Third from last sentence is changed to read as follows: "Payments of interest, dividends, rents or royalties of less than \$100 to any one individual need not be reported."

In the first sentence and in the Note "department of taxation" is changed to "department of revenue", "Corporation Section" is deleted and "P. O. Box 98 is changed to P. O. Box 58".

Statement in parentheses "(corporations failing, etc.)" is deleted.

Tax. 2.05 In the first sentence, "department of taxation" is changed to "department of revenue" (twice) and "tax commissioner" is changed to "secretary of revenue". In the same sentence the words "Wisconsin Taxation Building" are deleted. In the Note, "Wisconsin Department of Taxation" is changed to "Wisconsin Department of Revenue", "Corporation Section" is deleted and "P. O. Box 98" is changed to "P. O. Box 58".

Statement in parentheses "(corporations failing, etc.)" is deleted.

Tax 2.06 "Department of Taxation" is changed to "Wisconsin Department of Revenue". The words "Wisconsin Taxation Building" are deleted. In the Note, "Department of Taxation" is changed to "Department of Revenue" and "Central Processing Center" is deleted.

Tax 2.08 "commissioner of taxation" is changed to "secretary of revenue".

Tax 2.08(2) The words "and Tax 3.63" are deleted.

Tax 2.08(3) "Processing Center, Department of Taxation" is changed to "4638 University Avenue".

In the Note, "Wisconsin Department of Taxation" is changed to "Wisconsin Department of Revenue" and "Processing Center" is deleted.

Tax 2.11 is changed to read: "Tax table (Section 71.09(3), Wis. Stats., applicable to the calendar year 1972 and corresponding fiscal years, and subsequent years)," the tax table is rescinded and the tax table attached hereto is adopted.

TAX TABLE

If Net Taxable Income is		GROSS TAX IS	If Net Taxable Income is		GROSS TAX IS	If Net Taxable Income is		GROSS TAX IS	If Net Taxable Income is		GROSS TAX IS
AT LEAST	BUT LESS THAN		AT LEAST	BUT LESS THAN		AT LEAST	BUT LESS THAN		AT LEAST	BUT LESS THAN	
\$ 0	\$ 50	\$.80	\$ 3.720	\$ 3.760	\$ 136.50	\$ 6.270	\$ 6.300	\$ 280.50	\$ 8.325	\$ 8.350	\$ 430.70
50	100	2.30	3.760	3.800	138.40	6.300	6.330	282.50	8.350	8.375	432.70
100	150	3.90	3.800	3.840	140.40	6.330	6.360	284.40	8.375	8.400	434.80
150	200	5.40	3.840	3.880	142.30	6.360	6.390	286.40	8.400	8.425	436.80
200	250	7.00	3.880	3.920	144.20	6.390	6.420	288.30	8.425	8.450	438.90
250	300	8.50	3.920	3.960	146.10	6.420	6.450	290.30	8.450	8.475	441.00
300	350	10.10	3.960	4.000	148.00	6.450	6.480	292.20	8.475	8.500	443.00
350	400	11.60	4.000	4.035	149.90	6.480	6.510	294.20	8.500	8.525	445.00
400	450	13.20	4.035	4.070	151.80	6.510	6.540	296.10	8.525	8.550	447.10
450	500	14.70	4.070	4.105	153.70	6.540	6.570	298.10	8.550	8.575	449.10
500	550	16.30	4.105	4.140	155.60	6.570	6.600	300.00	8.575	8.600	451.20
550	600	17.80	4.140	4.175	157.50	6.600	6.630	302.00	8.600	8.625	453.20
600	650	19.40	4.175	4.210	159.40	6.630	6.660	303.90	8.625	8.650	455.30
650	700	20.90	4.210	4.245	161.30	6.660	6.690	305.90	8.650	8.675	457.30
700	750	22.50	4.245	4.280	163.20	6.690	6.720	307.90	8.675	8.700	459.40
750	800	24.00	4.280	4.315	165.10	6.720	6.750	309.80	8.700	8.725	461.40
800	850	25.60	4.315	4.350	167.00	6.750	6.780	311.70	8.725	8.750	463.50
850	900	27.10	4.350	4.385	168.80	6.780	6.810	313.70	8.750	8.775	465.50
900	950	28.70	4.385	4.420	170.70	6.810	6.840	315.60	8.775	8.800	467.60
950	1,000	30.20	4.420	4.455	172.60	6.840	6.870	317.60	8.800	8.825	469.60
1,000	1,050	31.80	4.455	4.490	174.50	6.870	6.900	319.50	8.825	8.850	471.70
1,050	1,100	33.60	4.490	4.525	176.40	6.900	6.930	321.50	8.850	8.875	473.70
1,100	1,150	35.30	4.525	4.560	178.30	6.930	6.960	323.40	8.875	8.900	475.80
1,150	1,200	37.00	4.560	4.595	180.20	6.960	6.980	325.10	8.900	8.925	477.80
1,200	1,250	38.70	4.595	4.630	182.10	6.980	7.000	326.40	8.925	8.950	479.90
1,250	1,300	40.40	4.630	4.665	184.00	7.000	7.025	328.00	8.950	8.975	481.90
1,300	1,350	42.10	4.665	4.700	185.90	7.025	7.050	329.90	8.975	9.000	484.00
1,350	1,400	43.80	4.700	4.735	187.70	7.050	7.075	331.80	9.000	9.020	485.90
1,400	1,450	45.50	4.735	4.770	189.60	7.075	7.100	333.70	9.020	9.040	487.70
1,450	1,500	47.20	4.770	4.805	191.50	7.100	7.125	335.60	9.040	9.060	489.40
1,500	1,550	48.90	4.805	4.840	193.40	7.125	7.150	337.50	9.060	9.080	491.20
1,550	1,600	50.60	4.840	4.875	195.30	7.150	7.175	339.40	9.080	9.100	492.90
1,600	1,650	52.30	4.875	4.910	197.20	7.175	7.200	341.30	9.100	9.120	494.70
1,650	1,700	54.00	4.910	4.945	199.10	7.200	7.225	343.20	9.120	9.140	496.40
1,700	1,750	55.70	4.945	4.980	201.00	7.225	7.250	345.10	9.140	9.160	498.20
1,750	1,800	57.40	4.980	5.010	202.90	7.250	7.275	347.00	9.160	9.180	500.00
1,800	1,850	59.10	5.010	5.040	204.50	7.275	7.300	348.90	9.180	9.200	501.70
1,850	1,900	60.80	5.040	5.070	206.20	7.300	7.325	350.80	9.200	9.220	503.50
1,900	1,950	62.50	5.070	5.100	208.00	7.325	7.350	352.70	9.220	9.240	505.20
1,950	2,000	64.20	5.100	5.130	209.80	7.350	7.375	354.60	9.240	9.260	507.00
2,000	2,050	65.90	5.130	5.160	211.60	7.375	7.400	356.50	9.260	9.280	508.80
2,050	2,100	67.70	5.160	5.190	213.30	7.400	7.425	358.40	9.280	9.300	510.50
2,100	2,150	69.50	5.190	5.220	215.10	7.425	7.450	360.30	9.300	9.320	512.30
2,150	2,200	71.30	5.220	5.250	216.90	7.450	7.475	362.20	9.320	9.340	514.00
2,200	2,250	73.10	5.250	5.280	218.60	7.475	7.500	364.10	9.340	9.360	515.80
2,250	2,300	74.90	5.280	5.310	220.40	7.500	7.525	366.00	9.360	9.380	517.60
2,300	2,350	76.70	5.310	5.340	222.20	7.525	7.550	367.90	9.380	9.400	519.30
2,350	2,400	78.50	5.340	5.370	223.90	7.550	7.575	369.80	9.400	9.420	521.10
2,400	2,450	80.30	5.370	5.400	225.70	7.575	7.600	371.70	9.420	9.440	522.80
2,450	2,500	82.10	5.400	5.430	227.50	7.600	7.625	373.60	9.440	9.460	524.60
2,500	2,550	83.90	5.430	5.460	229.30	7.625	7.650	375.50	9.460	9.480	526.40
2,550	2,600	85.70	5.460	5.490	231.00	7.650	7.675	377.40	9.480	9.500	528.10
2,600	2,650	87.50	5.490	5.520	232.80	7.675	7.700	379.30	9.500	9.520	529.90
2,650	2,700	89.30	5.520	5.550	234.60	7.700	7.725	381.20	9.520	9.540	531.60
2,700	2,750	91.10	5.550	5.580	236.30	7.725	7.750	383.10	9.540	9.560	533.40
2,750	2,800	92.90	5.580	5.610	238.10	7.750	7.775	385.00	9.560	9.580	535.20
2,800	2,850	94.70	5.610	5.640	239.90	7.775	7.800	386.90	9.580	9.600	536.90
2,850	2,900	96.50	5.640	5.670	241.60	7.800	7.825	388.80	9.600	9.620	538.70
2,900	2,950	98.30	5.670	5.700	243.40	7.825	7.850	390.70	9.620	9.640	540.40
2,950	3,000	100.10	5.700	5.730	245.20	7.850	7.875	392.60	9.640	9.660	542.20
3,000	3,040	102.00	5.730	5.760	247.00	7.875	7.900	394.50	9.660	9.680	544.00
3,040	3,080	103.90	5.760	5.790	248.70	7.900	7.925	396.40	9.680	9.700	545.70
3,080	3,120	105.80	5.790	5.820	250.50	7.925	7.950	398.30	9.700	9.720	547.50
3,120	3,160	107.70	5.820	5.850	252.30	7.950	7.975	400.20	9.720	9.740	549.20
3,160	3,200	109.60	5.850	5.880	254.00	7.975	8.000	402.10	9.740	9.760	551.00
3,200	3,240	111.60	5.880	5.910	255.80	8.000	8.025	404.00	9.760	9.780	552.80
3,240	3,280	113.50	5.910	5.940	257.60	8.025	8.050	406.10	9.780	9.800	554.50
3,280	3,320	115.40	5.940	5.970	259.30	8.050	8.075	408.10	9.800	9.820	556.30
3,320	3,360	117.30	5.970	6.000	261.10	8.075	8.100	410.20	9.820	9.840	558.00
3,360	3,400	119.20	6.000	6.030	263.00	8.100	8.125	412.20	9.840	9.860	559.80
3,400	3,440	121.20	6.030	6.060	264.90	8.125	8.150	414.30	9.860	9.880	561.60
3,440	3,480	123.10	6.060	6.090	266.90	8.150	8.175	416.30	9.880	9.900	563.30
3,480	3,520	125.00	6.090	6.120	268.80	8.175	8.200	418.40	9.900	9.920	565.10
3,520	3,560	126.90	6.120	6.150	270.80	8.200	8.225	420.40	9.920	9.940	566.80
3,560	3,600	128.80	6.150	6.180	272.70	8.225	8.250	422.50	9.940	9.960	568.60
3,600	3,640	130.80	6.180	6.210	274.60	8.250	8.275	424.60	9.960	9.980	570.40
3,640	3,680	132.70	6.210	6.240	276.60	8.275	8.300	426.60	9.980	10,000	572.10
3,680	3,720	134.60	6.240	6.270	278.60	8.300	8.325	428.60			

Tax on incomes of \$10,000 and over

If Net Taxable Income is		Gross Tax is
At Least	But Less Than	This amt. + this % on excess over
\$ 10,000 -	\$ 11,000	\$ 573.00 plus 9.3% - \$ 10,000
11,000 -	12,000	666.00 plus 9.9% - 11,000
12,000 -	13,000	765.00 plus 10.5% - 12,000
13,000 -	14,000	870.00 plus 11.1% - 13,000
14,000	-----	981.00 plus 11.4% - 14,000

Tax 2.15, 2.16, 2.18, 2.19, "department of taxation" is changed to "department of revenue".

Tax 2.21(3) The last two sentences are deleted.

Tax 2.25(1)(b) "department of taxation" is changed to "department of revenue".

Tax 2.26(2), (3), (4), (5), (6) and (7), "bureau of internal revenue" and "commissioner of internal revenue" are changed to "internal revenue service".

Tax 2.26(2), (4) and (7), "department of taxation" is changed to "department of revenue".

Tax 2.44 "commissioner of taxation" is changed to "department of revenue".

Tax 2.69 "commissioner of taxation" is changed to "department of revenue".

Tax 2.70(1) Reference in parentheses is changed to read "(See Wis. Adm. Code section Tax 2.19)".

Tax 2.70(1)(a) Spelling of "maket" is changed to "market" (5th line).

Tax 2.72(3) is repealed.

Tax 2.72(4) is renumbered Tax 2.72(3) and "4 types" is changed to "3 types".

Tax 2.74(10) "commissioner" is changed to "secretary of Revenue".

Tax 2.91(2) "department of taxation" is changed to "department of revenue".

Chapter Tax 3

INCOME TAXATION, DEDUCTIONS FROM GROSS INCOME, EXCLUSIONS AND EXEMPTIONS, ETC.

Tax 3.03(3) "commissioner of taxation" is changed to "department of revenue".

Tax 3.32(1) "tax commissioner" is changed to "secretary of revenue".

Tax 3.38(1) "department of taxation" is changed to "department of revenue".

Tax 3.42(1) "Department of Taxation" is changed to "Department of Revenue", and "P. O. Box 98" is changed to "P. O. Box 80".

Tax 3.81(1) "department of taxation" is changed to "department of revenue".

Tax 3.82 "department of taxation" is changed to "department of revenue".

Tax 3.91(2) "department of taxation" is changed to "department of revenue".

Tax 3.92 "department of taxation" is changed to "department of revenue".

Tax 3.93 "department of taxation" is changed to "department of revenue".

Tax 3.94(1) "department of taxation" is changed to "department of revenue". (2 times)



State of Wisconsin \ DEPARTMENT OF REVENUE

Patrick J. Lucey
Governor

David W. Adamany
Secretary

201 EAST WASHINGTON AVENUE
MADISON, WISCONSIN 53702

January 6, 1975

Mr. James J. Burke
Revisor of Statutes
State Capitol
Madison, Wisconsin 53702

Dear Mr. Burke:

Enclosed herewith is a certified copy of rule changes whereby certain portions of

Chapter Tax 1 are amended and repealed,
Chapter Tax 2 are amended and repealed, and
Chapter Tax 3 are amended.

We desire to have such rule changes published in the Wisconsin Administrative Register at your earliest convenience.

Under the provisions of Section 227.02(1)(a) and (b) no formal hearing is necessary for the adoption of these rule changes which are procedural rather than substantive or are made to bring existing rules into conformity with statutes which have been changed since the adoption of the rules.

Notice of these changes have been given to appropriate standing committees of the legislature as required by Chapter 162, Laws of 1973. (See attached copies of letters sent to Senator Everett V. Bidwell, Chairman of the Senate Committee on Industry, Labor, Taxation and Banking, and Representative Harvey L. Dueholm, Chairman of the Assembly Committee on Taxation). Since more than 30 days have elapsed and a meeting has not been requested the Department of Revenue has proceeded with the adoption of these rule changes.

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

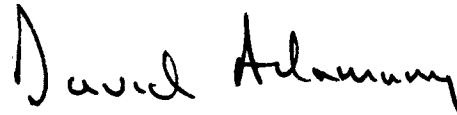
2.

James J. Burke

January 6, 1975

We also note that the introduction page of the Wisconsin Administrative Code lists an old address for the Document Sales and Distribution Office of the Department of Administration. It appears this address should be updated.

Sincerely,

A handwritten signature in cursive script that reads "David Adamany". The signature is written in black ink and is positioned above the typed name and title.

David Adamany
Secretary of Revenue

DA:AFK

Enc.

cc: Secretary of State