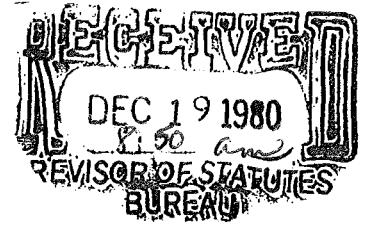


Tax 2

CERTIFICATE OF RULE ADOPTION

STATE OF WISCONSIN)
DEPARTMENT OF REVENUE) SS

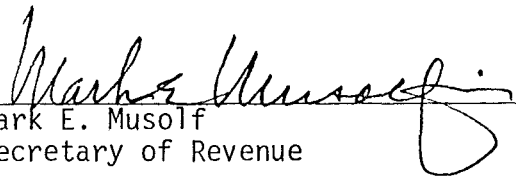


TO ALL TO WHOM THESE PRESENTS SHALL COME, GREETINGS:

I, Mark E. Musolf, Secretary of the Department of Revenue and custodian of the official records of said department do hereby certify that the annexed rule relating to the credit for income taxes paid to other states, was duly approved and adopted by this department on December 17, 1980.

I further certify that said copy has been compared by me with the original on file in 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 125 South Webster Street in the city of Madison, this 17 day of December 1980.



Mark E. Musolf
Secretary of Revenue

2-1-81

ORDER OF THE DEPARTMENT OF REVENUE

AMENDING RULE TAX 2.955, CREDIT FOR
INCOME TAXES PAID TO OTHER STATES

Relating to proof of payment of income taxes paid to other states.

Analysis by the Department of Revenue

An income tax credit may be claimed by a Wisconsin resident individual, estate or trust for any net income tax paid to another state, except as provided in subsection (3) of rule Tax 2.955, in the preceding taxable year upon income of the individual, estate or trust taxable by such state.

Subsection (4)(b) of rule Tax 2.955 requires that proof of payment of the other state's tax must be attached to the Wisconsin return on which the credit credit is claimed, if the tax due or the estimated tax payments made equal \$10.00 or more.

This amendment clarifies when proof of payment must be attached to Form 1 or 1A and provides that proof need not be attached if the tax due or estimated tax payments do not exceed \$50.00.

Pursuant to authority vested in the Department of Revenue by section 71.11(24)(a), Wis. Stats., the Department of Revenue proposes to amend a rule interpreting section 71.09(8), Wis. Stats., as follows:

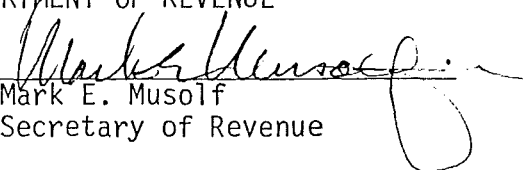
Section Tax 2.955(4)(b) of the Wisconsin Administrative Code is amended to read:

Tax 2.955(4)(b) If there is a tax due on the other state's return or if estimated tax payments were made to that state, attach proof of payment of such amounts along with a copy of the wage statement and that state's income tax return. Proof of payment is not required to be attached to Form 1 or 1A if either the tax due or estimated tax payments do not exceed ~~\$10~~ \$50.

The amendments contained in this order shall take effect as provided by section 227.026(1)(intro.), Wis. Stats.

Dated:

DEPARTMENT OF REVENUE

By: 
Mark E. Musolf
Secretary of Revenue



State of Wisconsin \ DEPARTMENT OF REVENUE

Lee Sherman Dreyfus
Governor

December 18, 1980

Mark E. Musolf
Secretary

Ms. Vel Phillips
Secretary of State
13 West, State Capitol
Madison, WI 53702

125 SOUTH WEBSTER STREET
MADISON, WISCONSIN 53702

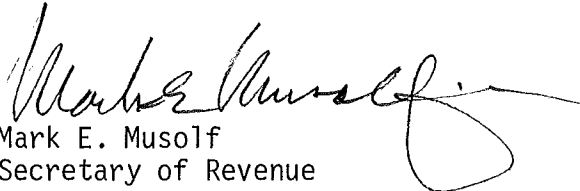
Mr. Orlan L. Prestegard
Revisor of Statutes
411 West, State Capitol
Madison, WI 53702

Dear Ms. Phillips and Mr. Prestegard:

Enclosed is a Certificate of Rule Adoption and an Order of the Department of Revenue Adopting Rules.

These materials are filed with you pursuant to s. 227.023(1), Wis. Stats.

Sincerely,


Mark E. Musolf
Secretary of Revenue

MEM:ekm

Enclosures

cc: Prentice Hall, Inc.
Commerce Clearing House, Inc.

