

Chapter Tax 1

GENERAL ADMINISTRATION

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Tax 1.01 Assessment districts. (Section 73.05, Wis. Stats.) The tax commissioner has divided the state into the following income tax assessment districts:

APPLETON DISTRICT		Oneida	St. Croix
Office: Courthouse Annex		Pepin	Sawyer
Appleton		Pierce	Taylor
<i>Counties Served</i>		Polk	Trempealeau
Brown	Marinette	Portage	Vilas
Calumet	Marquette	Price	Washburn
Door	Menominee	Rusk	Wood
Florence	Oconto		
Fond du Lac	Outagamie	MADISON DISTRICT	
Forest	Shawano	Office: City-County Building	
Green Lake	Sheboygan	Madison	
Kewaunee	Waupaca	<i>Counties Served</i>	
Langlade	Waushara	Columbia	Jefferson
Manitowoc	Winnebago	Crawford	LaFayette
		Dane	Richland
		Dodge	Rock
		Grant	Sauk
		Green	Vernon
		Iowa	
EAU CLAIRE DISTRICT			
Office: State Office Building			
Eau Claire			
<i>Counties Served</i>			
Adams	Dunn	MILWAUKEE DISTRICT	
Ashland	Eau Claire	Office: State Office Building	
Barron	Iron	Milwaukee	
Bayfield	Jackson	<i>Counties Served</i>	
Buffalo	Juneau	Kenosha	Walworth
Burnett	La Crosse	Milwaukee	Washington
Chippewa	Lincoln	Ozaukee	Waukesha
Clark	Marathon	Racine	
Douglas	Monroe		

History: 1-2-56; am. Register, September, 1964, No. 105, eff. 10-1-64.

Tax 1.05 Deputy commissioner. (Section 73.02 (5), Wis. Stats.) The deputy commissioner of taxation, when duly appointed and qualified pursuant to section 73.02 (5), Wis. Stats., in addition to his statutory

powers to act as commissioner in case of absence or disability of the commissioner, may do and perform the following acts, regardless of whether the commissioner is absent or disabled:

(1) Approve or reject offers to compromise or to make instalment payments of delinquent income taxes, pursuant to section 71.13 (4), Wis. Stats.

(2) Approve or disapprove in whole or in part, expense vouchers and requisitions.

(3) Execute releases of liens of delinquent income, gift, inheritance, and estate tax warrants under chapters 71 and 72, Wis. Stats.

(4) Execute all certifications required to be made to the state treasurer or the department of administration relating to deposits, release of deposits, refund of taxes and distribution of taxes under chapter 71, Wis. Stats.

History: 1-2-56; am. Register, February, 1960, No. 50, eff. 3-1-60.

Tax 1.06 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.

History: Cr. Register, March, 1966, No. 123, eff. 4-1-66.

Tax 1.07 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), Wis. Stats., is filed with the department of taxation within the time prescribed in such statute.

History: Cr. Register, March, 1966, No. 123, eff. 4-1-66.