

Withheld from Wages) should accompany forms WT-9. Statements of payments to residents of Wisconsin within the preceding calendar year of interest and dividends, including dividends paid in capital stock, and payments to residents and non-residents of Wisconsin of rents and royalties on property in Wisconsin shall be filed at the place hereinbefore referred to on or before March 15 of each year on forms 9b. The forms herein referred to must be filed on the date indicated regardless of the fact that the corporation keeps its records on a fiscal year other than the calendar year. No one of interest, dividends, rents or royalties needs to be reported if it is less than \$100.00. Each corporation must file with forms 8 or 9b, forms 9X showing the number of reports made on forms 8 or 9b. (See also Wis. Adm. Code section Tax 2.05). Items required to be reported on forms WT-9 or 9b may be disallowed as deductions from the corporation's gross income upon failure to make proper report thereof.

Note: Blank forms may be obtained by mail request addressed to Wisconsin Department of Taxation, Corporation Section, P. O. Box 98, Madison, Wisconsin 53701.

(Corporations failing to file forms WT-9 or 9b as prescribed by law shall be subject to fine of not less than \$50.00 nor more than \$500.00. See section 71.11 (45), Wis. Stats.)

History: 1-2-56; am. Register, February, 1958, No. 26, eff. 3-1-58; r. and recr., Register, September, 1964, No. 105, eff. 10-1-64.

Tax 2.05 Information returns, forms 8 for corporations. (Section 71.10 (1), Wis. Stats.) All corporations doing business within this state, whether subject to the franchise or income tax or not, are required to file with the department of taxation by mailing to the Corporation Section of the Wisconsin Department of Taxation, P. O. Box 98, Madison, Wisconsin 53701 or delivery to the Corporation Section at The Wisconsin Taxation Building, 4638 University Avenue, Madison, Wisconsin on or before March 15 of each year on forms 8 as prescribed by the tax commissioner, statements of such transfers of capital stock as have been made by residents of Wisconsin during the preceding calendar year.

Note: Blank forms may be obtained by mail request addressed to Wisconsin Department of Taxation, Corporation Section, P. O. Box 98, Madison, Wisconsin, 53701.

(Corporations failing to file such statements shall be subject to a fine of not less than \$50 or more than \$500. See section 71.11 (45), Wis. Stats.)

History: 1-2-56; am. Register, September, 1964, No. 105, eff. 10-1-64; am. Register, March, 1966, No. 123, eff. 4-1-66.

Tax 2.06 Information returns required of partnerships and persons other than corporations. (Sections 71.10 (8m) and 71.10 (8n), 71.10 (15) and 71.11 (25), Wis. Stats.) Informational returns reporting remuneration paid for services, whether or not within the definition of "wages" in section 71.19 (1), Wis. Stats., must be filed on or before January 31 of each year on forms WT-9 or 9b. Form WT-7 (Employer's Annual Reconciliation of Wisconsin Income Tax Withheld From Wages) should accompany forms WT-9. Informational returns reporting other items such as interest paid or rent paid must be filed on or before April 15 of each year on forms 9b. Items required to be reported on informational returns will be disallowed as deductions from gross income if not properly reported. Such returns should be mailed to the Department of Taxation, P. O. Box 59,

Madison, Wisconsin 53701 or delivered at The Wisconsin Taxation Building, 4638 University Avenue, Madison.

Note: Blank forms may be obtained by writing the Department of Taxation, Central Processing Center, P. O. Box 58, Madison, Wisconsin 53701 4638 University Avenue.

History: 1-2-56; am. Register, February, 1958, No. 26, eff. 3-1-58; r. and recr. Register, September, 1964, No. 105, eff. 10-1-64; am. Register, March, 1966, No. 123, eff. 4-1-66.

Tax 2.07 Income tax returns of dissolved corporations. (Section 71.10 (1), Wis. Stats.) The officers of a corporation which has been dissolved during the income year must file a corporate franchise or income tax return for such year and for any year thereafter in which there is corporate income. The final return must indicate the disposition of all corporate assets.

History: 1-2-56; am. Register, March, 1966, No. 123, eff. 4-1-66.

Tax 2.08 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 Wis. Adm. 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.

History: 1-2-56; am. Register, February, 1958, No. 26, eff. 3-1-58; am. Register, February, 1960, No. 50, eff. 3-1-60; am. Register, September, 1964, No. 105, eff. 10-1-64; r. and recr., Register, March, 1966, No. 123, eff. 4-1-66.

Tax 2.09 Reproduction of forms. Subject to the conditions set forth under this rule, the official Wisconsin income tax return forms may be reproduced and the reproductions filed with the department in lieu of the corresponding official forms:

(1) The reproductions must be made by photo-offset, photo-engraving or by some similar photographic process. They may be reproduced on one side or both sides of the paper.

(2) The reproductions must be on paper of substantially the same color, weight and texture, and of quality at least as good as that used in the official forms. Forms printed on colored paper may not, therefore, be reproduced on white paper.

(3) Since all of the official forms are printed in black ink, such printing must be reproduced in black.

(4) The size of the reproductions, both as to dimensions of the paper and image reproduced thereon, must be the same as that of the official form.

(5) All signatures required on returns which are filed with the department must be original, affixed subsequent to the reproduction process.

History: 1-2-56; am. Register, February, 1958, No. 26, eff. 3-1-58; am. Register, February, 1960, No. 50, eff. 3-1-60; am. (2), Register, March, 1966, No. 123, eff. 4-1-66.

Tax 2.10 Copies of federal returns, statements, schedules, documents, etc. to be filed with Wisconsin returns. (Section 71.10 (6), Wis. Stats.) It is deemed necessary for the administration of the tax imposed by chapter 71, Wis. Stats., that at the time of filing Wisconsin income tax returns for the taxable year 1965 and for taxable years thereafter by partnerships and persons other than corporations, a complete copy of the federal income tax return for the same taxable year (including all schedules, statements, documents and computations) should be included and filed with the Wisconsin return. Accordingly, such complete copies of federal income tax returns are directed to be so filed except copies of the short form federal return which, at the time of adoption of this rule is designated as federal form 1040A.

History: Cr. Register, December, 1965, No. 120, eff. 1-1-66.

Tax 2.11 Tax table (Section 71.09 (3), Wis. Stats., applicable to the calendar year 1966 and corresponding fiscal years, and subsequent years).

am 51
cr 6
Aug
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No
227

To find your gross normal tax read down income columns until you find the line covering the net taxable income:

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	\$ 2.00	\$3,760	\$3,760	\$119.60	\$6,270	\$6,300	\$245.70	\$8,325	\$8,350	\$377.80
50	100	7.00	3,760	3,800	121.30	6,300	6,330	247.50	8,350	8,375	379.60
100	150	3.40	3,800	3,840	122.90	6,330	6,360	249.20	8,375	8,400	381.40
150	200	4.70	3,840	3,880	124.60	6,360	6,390	250.90	8,400	8,425	383.20
200	250	6.10	3,880	3,920	126.30	6,390	6,420	252.60	8,425	8,450	385.00
250	300	7.40	3,920	3,960	128.00	6,420	6,450	254.30	8,450	8,475	386.80
300	350	8.80	3,960	4,000	129.70	6,450	6,480	256.00	8,475	8,500	388.60
350	400	10.10	4,000	4,035	131.30	6,480	6,510	257.70	8,500	8,525	390.40
400	450	11.50	4,035	4,070	133.00	6,510	6,540	259.40	8,525	8,550	392.20
450	500	12.80	4,070	4,105	134.60	6,540	6,570	261.10	8,550	8,575	394.00
500	550	14.20	4,105	4,140	136.30	6,570	6,600	262.80	8,575	8,600	395.80
550	600	15.50	4,140	4,175	137.90	6,600	6,630	264.60	8,600	8,625	397.60
600	650	16.90	4,175	4,210	139.50	6,630	6,660	266.30	8,625	8,650	399.40
650	700	18.20	4,210	4,245	141.20	6,660	6,690	268.00	8,650	8,675	401.20
700	750	19.60	4,245	4,280	142.80	6,690	6,720	269.70	8,675	8,700	403.00
750	800	20.90	4,280	4,315	144.50	6,720	6,750	271.40	8,700	8,725	404.80
800	850	22.30	4,315	4,350	146.10	6,750	6,780	273.10	8,725	8,750	406.60
850	900	23.60	4,350	4,385	147.80	6,780	6,810	274.80	8,750	8,775	408.40
900	950	25.00	4,385	4,420	149.40	6,810	6,840	276.50	8,775	8,800	410.20
950	1,000	26.30	4,420	4,455	151.10	6,840	6,870	278.20	8,800	8,825	412.00
1,000	1,050	27.70	4,455	4,490	152.70	6,870	6,900	279.90	8,825	8,850	413.80
1,050	1,100	29.20	4,490	4,525	154.40	6,900	6,930	281.70	8,850	8,875	415.60
1,100	1,150	30.70	4,525	4,560	156.00	6,930	6,960	283.40	8,875	8,900	417.40
1,150	1,200	32.20	4,560	4,595	157.60	6,960	6,990	285.10	8,900	8,925	419.20
1,200	1,250	33.60	4,595	4,630	159.30	6,990	7,020	286.90	8,925	8,950	421.00
1,250	1,300	35.10	4,630	4,665	160.90	7,020	7,050	288.70	8,950	8,975	422.80
1,300	1,350	36.60	4,665	4,700	162.60	7,050	7,080	290.50	8,975	9,000	424.60
1,350	1,400	38.10	4,700	4,735	164.20	7,080	7,110	292.30	9,000	9,025	426.40
1,400	1,450	39.50	4,735	4,770	165.90	7,110	7,140	294.10	9,025	9,050	428.20
1,450	1,500	41.00	4,770	4,805	167.50	7,140	7,170	295.90	9,050	9,075	429.40
1,500	1,550	42.50	4,805	4,840	169.20	7,170	7,200	297.70	9,075	9,100	431.20
1,550	1,600	44.00	4,840	4,875	170.80	7,200	7,230	299.50	9,100	9,125	433.00
1,600	1,650	45.40	4,875	4,910	172.40	7,230	7,260	301.30	9,125	9,150	434.80
1,650	1,700	46.90	4,910	4,945	174.10	7,260	7,290	303.10	9,150	9,175	436.60
1,700	1,750	48.40	4,945	4,980	175.70	7,290	7,320	304.90	9,175	9,200	438.40
1,750	1,800	49.90	4,980	5,010	177.30	7,320	7,350	306.70	9,200	9,225	440.20
1,800	1,850	51.30	5,010	5,040	178.80	7,350	7,380	308.50	9,225	9,250	442.00
1,850	1,900	52.80	5,040	5,070	180.40	7,380	7,410	310.30	9,250	9,275	443.80
1,900	1,950	54.30	5,070	5,100	181.90	7,410	7,440	312.10	9,275	9,300	445.60
1,950	2,000	55.80	5,100	5,130	183.50	7,440	7,470	313.90	9,300	9,325	447.40
2,000	2,050	57.30	5,130	5,160	185.00	7,470	7,500	315.70	9,325	9,350	449.20
2,050	2,100	58.90	5,160	5,190	186.60	7,500	7,530	317.50	9,350	9,375	451.00
2,100	2,150	60.50	5,190	5,220	188.20	7,530	7,560	319.30	9,375	9,400	452.80
2,150	2,200	62.10	5,220	5,250	189.70	7,560	7,590	321.10	9,400	9,425	454.60
2,200	2,250	63.70	5,250	5,280	191.30	7,590	7,620	322.90	9,425	9,450	456.40
2,250	2,300	65.30	5,280	5,310	192.80	7,620	7,650	324.70	9,450	9,475	458.20
2,300	2,350	66.90	5,310	5,340	194.40	7,650	7,680	326.50	9,475	9,500	460.00
2,350	2,400	68.50	5,340	5,370	196.00	7,680	7,710	328.30	9,500	9,525	461.80
2,400	2,450	70.10	5,370	5,400	197.50	7,710	7,740	330.10	9,525	9,550	463.60
2,450	2,500	71.70	5,400	5,430	199.10	7,740	7,770	331.90	9,550	9,575	465.40
2,500	2,550	73.30	5,430	5,460	200.60	7,770	7,800	333.70	9,575	9,600	467.20
2,550	2,600	74.90	5,460	5,490	202.20	7,800	7,830	335.50	9,600	9,625	469.00
2,600	2,650	76.50	5,490	5,520	203.80	7,830	7,860	337.30	9,625	9,650	470.80
2,650	2,700	78.10	5,520	5,550	205.30	7,860	7,890	339.10	9,650	9,675	472.60
2,700	2,750	79.70	5,550	5,580	206.90	7,890	7,920	340.90	9,675	9,700	474.40
2,750	2,800	81.30	5,580	5,610	208.40	7,920	7,950	342.70	9,700	9,725	476.20
2,800	2,850	82.90	5,610	5,640	210.00	7,950	7,980	344.50	9,725	9,750	478.00
2,850	2,900	84.50	5,640	5,670	211.60	7,980	8,010	346.30	9,750	9,775	479.80
2,900	2,950	86.10	5,670	5,700	213.10	8,010	8,040	348.10	9,775	9,800	481.60
2,950	3,000	87.70	5,700	5,730	214.70	8,040	8,070	349.90	9,800	9,825	483.40
3,000	3,040	89.30	5,730	5,760	216.20	8,070	8,100	351.70	9,825	9,850	485.20
3,040	3,080	91.00	5,760	5,790	217.80	8,100	8,130	353.50	9,850	9,875	487.00
3,080	3,120	92.70	5,790	5,820	219.40	8,130	8,160	355.30	9,875	9,900	488.80
3,120	3,160	94.40	5,820	5,850	220.90	8,160	8,190	357.10	9,900	9,925	490.60
3,160	3,200	96.10	5,850	5,880	222.50	8,190	8,220	358.90	9,925	9,950	492.40
3,200	3,240	97.70	5,880	5,910	224.00	8,220	8,250	360.70	9,950	9,975	494.20
3,240	3,280	99.40	5,910	5,940	225.60	8,250	8,280	362.50	9,975	10,000	496.00
3,280	3,320	101.10	5,940	5,970	227.20	8,280	8,310	364.30	10,000	10,025	497.80
3,320	3,360	102.80	5,970	6,000	228.70	8,310	8,340	366.10	10,025	10,050	499.60
3,360	3,400	104.50	6,000	6,030	230.40	8,340	8,370	367.90	10,050	10,075	501.40
3,400	3,440	106.10	6,030	6,060	232.00	8,370	8,400	369.70	10,075	10,100	503.20
3,440	3,480	107.80	6,060	6,090	233.80	8,400	8,430	371.50	10,100	10,125	505.00
3,480	3,520	109.50	6,090	6,120	235.50	8,430	8,460	373.30	10,125	10,150	506.80
3,520	3,560	111.20	6,120	6,150	237.20	8,460	8,490	375.10	10,150	10,175	508.60
3,560	3,600	112.90	6,150	6,180	238.90	8,490	8,520	376.90	10,175	10,200	510.40
3,600	3,640	114.50	6,180	6,210	240.60	8,520	8,550	378.70	10,200	10,225	512.20