

Chapter Tax 6

PUBLIC UTILITY TAXATION

Tax 6.01 Time for filing reports by freight line companies, and by railroad companies and street railway companies using cars of freight line companies

Tax 6.02 Returns for public utilities

Tax 6.01 Time for filing reports by freight line companies, and by railroad companies and street railway companies using cars of freight line companies. (Section 76.40, Wis. Stats.) Every railroad company or street railway company required to file an annual report pursuant to section 76.40 (2), Wis. Stats., shall file such report in the manner and form prescribed by the department of taxation, on or before February 15 each year. Each freight line company defined in section 76.39, Wis. Stats., shall file supplementary information within thirty days after request therefor by the department of taxation.

Tax 6.02 Returns for public utilities. Forms listed below are used in the administration of the various taxes levied pursuant to chapter 76, Wis. Stats. The department of taxation normally furnishes two forms to reporting utilities, one for use in submitting a return and the other for preparing a copy for the taxpayer's file. Only one of the footnoted forms, which are duplicates of other agency forms, is furnished. Inquiries on obtaining extra forms should be addressed to the Department of Taxation, Utilities Division, in the State Office Building at Madison, Wisconsin.

See footnote when "Form" is preceded by a number.

Transportation Utilities

- Form A—Railroad _____ For all class 1 railroads
- Form C—Railroad _____ For all small railroads
- Form G—Railroad _____ For electric railroads
- (1) Form I—Sleeping Car _____ For Pullman Company
- (1) Form—Express State Com. ____ For Railway Express Company
- Form E—Freight Line _____ For private car line companies
- Form H—Air Carrier _____ For all scheduled air lines
- (1) Form P—Pipeline _____ For all oil pipe lines
- (2) Form 2—Natural Gas Pipeline _____ For all gas pipe line

Communications Utilities

- Form G—Telephone _____ For all telephone companies
- (3) Form O—Telegraph ___ For Western Union Telegraph Company

Light, Heat and Power Utilities

- (4) Class A—Financial } For all electric, gas,
- Electric Operating } water and heating
- Gas Operating } utilities with gross
- Water Operating } revenues in excess
- Heating Operating } of \$1,000,000.

- (4) Class B—Financial
- | | | |
|--------------------|---|-------------------------------|
| Electric Operating | } | From \$150,000 to \$1,000,000 |
| Gas Operating | | |
| Water Operating | | |
| Heating Operating | | |
- (4) Class C & D—Financial
- | | | |
|--------------------|---|---------------------|
| Electric Operating | } | Less than \$150,000 |
| Gas Operating | | |
| Water Operating | | |
| Heating Operating | | |

Form F—Municipal ----- For all municipally owned utilities

Form J—R. E. A. ----- For all rural electric cooperatives

Form D—Conservation and Regulation—For all conservation and regulation companies

Form A—Apportionment Sheets ----- For all light, heat and power utilities

- (1) Interstate Commerce Commission form. (Forms C and G are also I. C. C. forms in part)
- (2) Federal Power Commission form.
- (3) Federal Communications Commission form.
- (4) Wisconsin Public Service Commission form.