

DEPARTMENT OF REVENUE

Chapter Tax 1

GENERAL ADMINISTRATION

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Tax 1.06	Application of federal income tax regulations for persons other than corporations	Tax 1.11	Requirements for examination of returns

Tax 1.01 Assessment districts. (section 73.05, Wis. Stats.) The secretary of revenue has divided the state into the following income tax assessment districts:

APPLETON DISTRICT

Office: Courthouse Annex

Appleton

Counties Served

Brown	Marinette
Calumet	Marquette
Door	Menominee
Florence	Oconto
Fond du Lac	Outagamie
Forest	Shawano
Green Lake	Sheboygan
Kewaunee	Waupaca
Langlade	Waushara
Manitowoc	Winnebago

EAU CLAIRE DISTRICT

Office: State Office Building

Eau Claire

Counties Served

Adams	Dunn
Ashland	Eau Claire
Barron	Iron
Bayfield	Jackson
Buffalo	Juneau
Burnett	LaCrosse
Chippewa	Lincoln
Clark	Marathon
Douglas	Monroe
Oneida	St. Croix

Pepin
Pierce
Polk
Portage
Price
Rusk

Sawyer
Taylor
Trempealeau
Vilas
Washburn
Wood

MADISON DISTRICT

Office: Hill Farms State Office Building

Madison

Counties Served

Columbia	Jefferson
Crawford	LaFayette
Dane	Richland
Dodge	Rock
Grant	Sauk
Green	Vernon
Iowa	

MILWAUKEE DISTRICT

Office: State Office Building

Milwaukee

Counties Served

Kenosha	Walworth
Milwaukee	Washington
Ozaukee	Waukesha
Racine	

History: 1-2-56; am. Register, September, 1964, No. 105, eff. 10-1-64; am. Register, February, 1975, No. 230, eff. 3-1-75.

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.
History: Cr. Register, March, 1966, No. 123, eff. 4-1-66; am. Register, February, 1975, No. 230, eff. 3-1-75; r. Register, September, 1977, No. 261, eff. 10-1-77.

Tax 1.10 Depository bank requirements for withholding tax deposit reports. (section 71.20 (4), Wis. Stats.) (1) DEPOSIT REPORTS RECEIVED WITH PROPER PAYMENT. (a) The depository bank shall inscribe the date, amount of payment and a consecutively assigned validation number upon each withholding deposit report (Form WT-6) received which is accompanied by payment in the amount of the stated tax liability. The deposits received and validated for each day shall be combined into a single deposit to the account of the state treasurer. The processed deposit reports shall be kept in sequence within batches for each business day. The batches for each business day shall be sent daily by armored carrier to the department of revenue's collection section in Madison. A validation tape and batch card shall accompany each batch, and each day's transmittal shall include one recapitulation sheet and a copy of the daily deposit slip.

(b) In addition the depository bank shall use the following procedures:

1. Validation tapes shall bear the validation number and the amount processed for each entry as well as the validation date and tape total.

2. Batch cards shall bear the first and last validation numbers in the batch and the total dollar amount validated in the batch. The validation number of any document rejected from the batch shall be noted on the batch card and the validation amount subtracted from the batch total.

3. Recapitulation sheets shall bear the date, deposit number, deposit amount, batch I.D. number and batch total for each batch included in the deposit, and the total amount validated.

4. A deposit slip shall be sent to the state treasurer for each day's deposit with a copy to be sent to the department. Deposit totals shall be reported to the state treasurer by telephone daily before 9:00 a.m.

5. When correspondence is received with a valid deposit report and remittance, the deposit report and remittance shall be processed in the usual manner, and the correspondence shall be detached and sent to the department's collection section.

(2) EXCEPTIONS. Exceptions are not to be validated. They shall be sent to the collection section with the envelopes in which they were received. The following are considered exceptions:

(a) Deposit reports received without proper remittance.

(b) Substitute deposit reports.

(c) Remittances not accompanied by deposit reports.

History: Cr. Register, March, 1975, No. 231, eff. 4-1-75.

Register, September, 1977, No. 261

Tax 1.11 Requirements for examination of returns. (sections 71.11 (44) and 77.61 (5)). (1) No information may be divulged to public officers or the authorized agents of such officers under section 71.11 (44) (c) 2 or 4, or 77.61 (5) (b) 2 or 4 unless the following requirements are first complied with:

(a) The public officer must specify in writing the purpose for each requested examination, the statutory or other authority showing the duties of the office, and the relation of such purpose to the duties of the office. Further, each person making a request must provide evidence that he or she is a "public officer" under the constitution and the statutes.

(b) Each requested examination by an agent must include the above data and an authorization identifying the agent by name, address and title and naming the taxpayer whose return is sought for examination, which authorization shall be signed and approved by the public officer on whose behalf the agent is acting.

(c) With each requested examination under paragraphs (a) and (b) there must also be submitted in writing the following: name and address of each taxpayer whose return is requested; type of tax return, such as income, franchise, gift or sales and use tax; the taxable period(s); the taxpayer's social security number, if available, in the case of returns relating to individuals; and a statement indicating that the person requesting such examination understands the provisions of sections 71.11 (44) and 77.61 (5) that any persons who use or permit the use of any information directly or indirectly so obtained beyond the duties imposed upon them by law or by the duties of their office shall be deemed in violation of said subsections.

(2) No information may be divulged to the legislature, to either house of the legislature, to any legislative committee, to any agent of the foregoing, or to any legislator under sections 71.11 (44) (c) 3 or 77.61 (5) (b) 3 unless the following requirements are first complied with:

(a) Specification in writing of the purpose for each requested examination, and the relation of such purpose to the official duties or functions of the body or person requesting such examination of tax returns.

(b) Certification by the president pro tempore of the senate, the speaker of the assembly, or the chairman of the pertinent legislative committee that said committee or either house of the legislature has voted to authorize the requested examination of tax returns.

(c) With each requested examination under paragraphs (a) and (b) there must also be submitted in writing the following: name and address of each taxpayer whose return is requested, type of tax return, such as income, franchise, gift or sales and use tax; the taxable period(s); the taxpayer's social security number, if available, in the case of returns relating to individuals; and a statement indicating that the person requesting such examination understands the provisions of sections 71.11 (44) and 77.61 (5) that any persons who use or permit the use of any information directly or indirectly so obtained beyond the duties imposed upon them by law or by the duties of their office shall be deemed in violation of said subsections.

(3) The department may, when satisfied that the restrictions imposed by sections 71.11 (44) and 77.61 (5) will be adequately safeguarded and a beneficial tax purpose is demonstrated, enter into agreements with governmental officials whereby information is disclosed or exchanged. In such instances the requirements of this rule may be modified in the discretion of the department.

(4) The information required to be submitted to the department under subsections (1) and (2) shall be submitted on forms provided by the department and shall be open to inspection by the public for a period of 2 years from the date such information is filed with the department. If a public official responsible for enforcement of the criminal laws, in the statement required under subsection (1) (a), declares that a return is being examined for the purpose of a criminal investigation, the department shall accept that declaration as prima facie evidence of the fact that making such knowledge public would result in harm to the public interest which outweighs any benefit that would result from making it public, and the department shall not make such knowledge public for a period of 30 days from date of filing the statement.

(5) A public officer, for purposes of this rule, is any person appointed or elected according to law, who has continuous duties, has taken an oath of office and who is responsible for the exercise of some portion of the sovereign power of this state, or its subordinate government units, or of the sovereign power of another state or of the United States, in which the public has a concern. One, but not the sole, indicium of responsibility for exercising the sovereign power is the authority to make final policy with regard to those duties of a public officer requiring access to tax files under this rule.

History: Cr. Register, August, 1975, No. 236, eff. 9-1-75; am. (4) and cr. (5), Register, January, 1976, No. 241, eff. 2-1-76.