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 76.04 Wis. Stats.) Every railroad company or street railway company required to file an annual report pursuant to section 76.04 (2), Wis. Stats., shall file such report in the manner and form prescribed by the department of revenue, on or before April 15 each year. Each freight line company defined in section 76.39, Wis. Stats., shall file supplementary information within 30 days after request therefor by the department of revenue.

History: 1-2-56; am. Register, June, 1975, No. 234, eff. 7-1-75.

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 revenue normally furnishes 2 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 Revenue, Utilities Section, 201 E. Washington Avenue, Madison, Wisconsin 53702.

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

Electric Operating

Water Operating **Heating Operating**

Gas Operating

	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,

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water and heating

utilties with gross revenues in excess

of \$1,000,000.

WISCONSIN ADMINISTRATIVE CODE

(4) Class B—Financial
Electric Operating
Gas Operating
Water Operating
Heating Operating

From \$150,000 to to \$1,000,000

(4) Class C & D-Financial

90

Electric Operating
Gas Operating
Water Operating

Less than \$150,000

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.

History: 1-2-56; am. Register, June, 1975, No. 234, eff. 7-1-75.