

DEPARTMENT OF REVENUE

Tax 1

Chapter Tax 1

GENERAL ADMINISTRATION

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Tax 1.001 Definition. In chs. Tax 1 to 12 and 14, unless otherwise specified:

(1) "Department" means the Wisconsin department of revenue.

History: Cr. Register, February, 1978, No. 266, eff. 3-1-78; am. (intro.), Register, September, 1983, No. 333, eff. 10-1-83.

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

(1) APPLETON DISTRICT. (a) *Headquarters.* Appleton.

(b) *Counties served*

- | | |
|----------------|---------------|
| 1. Brown | 11. Marinette |
| 2. Calumet | 12. Marquette |
| 3. Door | 13. Menominee |
| 4. Florence | 14. Oconto |
| 5. Fond du Lac | 15. Outagamie |
| 6. Forest | 16. Shawano |
| 7. Green Lake | 17. Sheboygan |
| 8. Kewaunee | 18. Waupaca |
| 9. Langlade | 19. Waushara |
| 10. Manitowoc | 20. Winnebago |

(2) EAU CLAIRE DISTRICT. (a) *Headquarters.* Eau Claire.

(b) *Counties served*

- | | |
|----------------|-----------------|
| 1. Adams | 17. Marathon |
| 2. Ashland | 18. Monroe |
| 3. Barron | 19. Oneida |
| 4. Bayfield | 20. Pepin |
| 5. Buffalo | 21. Pierce |
| 6. Burnett | 22. Polk |
| 7. Chippewa | 23. Portage |
| 8. Clark | 24. Price |
| 9. Douglas | 25. Rusk |
| 10. Dunn | 26. St. Croix |
| 11. Eau Claire | 27. Sawyer |
| 12. Iron | 28. Taylor |
| 13. Jackson | 29. Trempealeau |
| 14. Juneau | 30. Vilas |
| 15. LaCrosse | 31. Washburn |
| 16. Lincoln | 32. Wood |

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(3) MADISON DISTRICT. (a) *Headquarters*. Madison.

(b) *Counties served*

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|-------------|--------------|
| 1. Columbia | 8. Jefferson |
| 2. Crawford | 9. LaFayette |
| 3. Dane | 10. Richland |
| 4. Dodge | 11. Rock |
| 5. Grant | 12. Sauk |
| 6. Green | 13. Vernon |
| 7. Iowa | |

(4) MILWAUKEE DISTRICT. (a) *Headquarters*. Milwaukee.

(b) *Counties served*

- | | |
|--------------|---------------|
| 1. Kenosha | 5. Walworth |
| 2. Milwaukee | 6. Washington |
| 3. Ozaukee | 7. Waukesha |
| 4. 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; am. Register, September, 1983, No. 333, eff. 10-1-83.

Tax 1.06 Application of federal income tax regulations for persons other than corporations. To the extent that any provision of the internal revenue code has application in the determination of Wisconsin taxable income, Wisconsin income tax or Wisconsin minimum tax of persons other than corporations, any United States treasury regulation interpreting the provision shall be deemed a tax rule of the Wisconsin Administrative Code.

History: Cr. Register, March, 1966, No. 123, eff. 4-1-66; am. Register, July, 1987, No. 379, eff. 8-1-87.

Tax 1.10 Depository bank requirements for withholding, motor fuel, general aviation fuel and special fuel tax deposit reports. (ss. 71.20 (4) and 78.84, Stats.) (1) **DAILY PROCESSING OF DOCUMENTS.** Screening and processing of deposit reports shall be done daily on the date received in accordance with specific procedures provided by the department.

(2) **DEPOSIT REPORTS RECEIVED WITH PROPER PAYMENT.** (a) The depository bank shall inscribe the date received, amount of payment and a consecutively assigned validation number upon each deposit report 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 special courier to the department's collection section in Madison. A validation tape and batch card shall accompany each batch, and each day's transmittal shall include a recapitulation sheet for withholding tax and a separate recapitulation sheet for motor fuel, general aviation fuel and special fuel taxes 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.

Register, July, 1987, No. 379