

Chapter Tax 1

GENERAL ADMINISTRATION

Tax 1.001	Definition	Tax 1.11	Requirements for examination of returns
Tax 1.01	Assessment districts	Tax 1.13	Power of attorney
Tax 1.06	Application of federal income tax regulations for persons other than corporations		
Tax 1.10	Depository bank requirements for withholding tax deposit reports		

Tax 1.001 Definition. In chs. Tax 1 to 12, 14, 16 to 18, 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; am. (intro.), Register, July, 1989, No. 403, eff. 8-1-89.

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*

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|----------------|---------------|
| 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*

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|----------------|-----------------|
| 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 |

Tax 1

(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*

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|--------------|---------------|
| 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, 1989, No. 403

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 completed deposit slip that includes the document count 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 daily in accordance with procedures provided to the depository bank by the state treasurer's office.

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.

(3) EXCEPTIONS. Non-processible documents or remittances, or both, as described in writing to the depository bank by the department's collection section, shall be exceptions to the treatment provided in sub. (1) and shall not be validated. Instead, they shall be sent to the department's collection section with the envelopes in which they were received.

History: Cr. Register, March, 1975, No. 231, eff. 4-1-75; am. (1) (a) and (b) 4. and (2), Register, September, 1983, No. 333, eff. 10-1-83; renum. (1) and (2) to be (2) and (3) and am. (2) (a), cr. (1), Register, July, 1987, No. 379, eff. 8-1-87.

Tax 1.11 Requirements for examination of returns. (ss. 70.375 (2) (b), 71.11 (44), 72.06, 77.61 (5), 78.80 (3) and 139.38 (6), Stats.) (1) No information may be divulged to public officers of the federal government or other state governments or the authorized agents of such officers under s. 71.11 (44) (c)4, or 77.61 (5) (b)4, Stats., unless the information requested is necessary in the administration of the tax laws of such governments; such governments accord similar rights of examination or information to the Wisconsin department of revenue; and 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, and the name, address and title of the agent authorized to examine tax returns. Further, each person making a request must provide evidence that he or she is a "public officer".

(b) With each requested examination under par. (a) 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 mining net proceeds, 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 public officer requesting such examination and his or her authorized agent understands the provisions of ss. 70.375 (2) (b), 71.11 (44), 72.06, 77.61 (5), 78.80 (3) and 139.38 (6), Stats., 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.

Tax 1

(2) No information may be divulged to members of the joint committee on legislative organization, senate committee on organization or assembly committee on organization, or to any agent of the foregoing, under s. 71.11 (44) (c) 3, Stats., or to members of the senate committee on organization or assembly committee on organization or to any agent of the foregoing under s. 77.61 (5) (b) 3, Stats., unless the following requirements are first complied with:

(a) Specification in writing of the purpose for each requested examination, the relation of such purpose to the official duties or functions of the committee requesting such examination of tax returns, and the name, address and title of the committee member or agent authorized to examine tax returns.

(b) Certification by the chairperson of the committee that said committee by a majority vote of a quorum of its members has approved the requested examination of tax returns by the committee member or agent specified under par. (a).

(c) With each requested examination under pars. (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 mining net proceeds, 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 chairperson requesting such examination and the committee member or authorized agent who will examine tax returns understands the provisions of ss. 70.375 (2) (b), 71.11 (44) and 77.61 (5), Stats., 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) No information may be divulged to the attorney general or department of justice employes under s. 71.11 (44) (c)2 or 77.61 (5) (b)2, Stats., unless the following requirements are first complied with:

(a) The attorney general 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.

(b) Each requested examination by a department of justice employe must include the above data and an authorization identifying the employe by name, address and title, which authorization shall be signed and approved by the attorney general on whose behalf the department of justice employe is acting.

(c) With each requested examination under pars. (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 mining net proceeds, 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 attorney general requesting such examination and the department of justice employe authorized by the attorney general to examine returns understand the provisions of ss. 70.375 (2) (b), 71.11 (44) and 77.61 (5), Stats., that any persons who use or permit the use of any information