

## Chapter Tax 5

### GIFT TAXATION

#### Tax 5.01 Filing reports

**Tax 5.01 Filing reports.** (Section 72.75, Wis. Stats.) (1) If neither donee nor donor is a corporation and both are residents of Wisconsin, reports of transfers shall be filed by them with the assessor of incomes of the assessment district in which they respectively reside.

(2) If neither donee nor donor is a corporation and the donee is a resident but the donor is a nonresident, both shall file with the assessor of incomes for the district in which the donee resides.

(3) If neither donee nor donor is a corporation and the donor is a resident but the donee is a nonresident, both shall file with the assessor of incomes for the district in which the donor resides.

(4) If both the donor and the donee are non-residents, or if either of them is a corporation, both shall file with the department of taxation at the State Office Building in Madison. In each such case the department will assess and collect the taxes through the office of such assessor of incomes as the commissioner of taxation may designate.

*Note:* Blank forms may be obtained from the office of the assessor of incomes in which the reports are required to be filed. In the case of returns required to be filed with the department of taxation, blanks may be obtained at the department's office in the State Office Building.

## 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
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**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 lines

*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, water and heating utilities with gross revenues in excess of \$1,000,000.
	Electric Operating	
	Gas Operating	
	Water Operating	
	Heating Operating	

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

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.