

DEPARTMENT OF REVENUE
CLEARINGHOUSE RULE NUMBER 10-095
SECTION 227.19(2) AND (3), STATS., REPORT

Basis and Purpose of the Proposed Rule

The rule is necessary to expand the taxes, fees, and other amounts required to be paid or deposited using electronic funds transfer (EFT) and the returns, reports, and refund claims the department may require be filed electronically; incorporate the statutory provisions of 2009 Wisconsin Acts 2 and 28 into the administrative provisions of Chapters Tax 1, 2, and 3; provide further interpretation and explanation of the statutory provisions for disclosure of related entity expenses and the related addition and subtraction modifications; and provide additional guidance with respect to the statutory provisions for pass-through entity withholding tax.

Public Hearing

A public hearing was held on August 13, 2010. No testimony was offered at the hearing.

Summary of Public Comments and Agency Response

No public comments were received.

Legislative Council Staff Recommendations

All Legislative Council staff recommendations have been incorporated in the proposed rule order.

Regulatory Flexibility Analysis

The proposed rule order does not have a significant economic impact on a substantial number of small businesses.