

**DEPARTMENT OF REVENUE**  
**CLEARINGHOUSE RULE NUMBER 10-001**  
**SECTION 227.19(2) AND (3), STATS., REPORT**

**Basis and Purpose of the Proposed Rule**

The proposed rule is necessary to update rules for apportionment and nexus to reflect statutory changes in 2009 Acts 2 and 28 relating to combined reporting; update rules for the sourcing of sales to reflect statutory changes in 2009 Acts 2 and 28; and make certain other changes to administrative rules relating to apportionment for financial organizations and telecommunications companies, under the authority of secs. 71.04(8) and 71.25(10), Wis. Stats.

**Public Hearing**

A public hearing was held on February 25, 2010. No testimony was offered at the hearing.

**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.