



State of Wisconsin • DEPARTMENT OF REVENUE

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Jim Doyle
Governor

Roger M. Ervin
Secretary of Revenue

Honorable Fred Risser
President State Senate
Room 220 South State Capitol
PO Box 7882
Madison WI 53707-7882

Honorable Michael Sheridan
Speaker State Assembly
Room 211 West State Capitol
PO Box 8953
Madison WI 53708-8953

Re: Clearinghouse Rule 10-095

Dear Senator Risser and Representative Sheridan:

This is to notify you, in accordance with s. 227.19(2), Stats., that the proposed rule order relating to electronic funds transfer; original and amended corporation franchise and income tax returns; information returns and wage statements; returns of persons other than corporations; the recycling surcharge; estimated tax requirements; addback and disclosure of related entity expenses; pass-through entity withholding; and the dividends received deduction for corporations is in final draft form. A summary of the proposed rule order and a Notice of Hearing were published in the Wisconsin Administrative Register on July 31, 2010. A public hearing was held on August 13, 2010.

Copies of the proposed rule order and Report required under s. 227.19(2) and (3), Stats., are enclosed. A brief summary of the proposed rule order follows:

Summary of Proposed Rule Order

The proposed rule order does the following:

- Expands 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.
- Incorporates the statutory provisions of 2009 Wisconsin Acts 2 and 28 into the administrative provisions of Chapters Tax 1, 2, and 3.
- Provides further interpretation and explanation of the statutory provisions for disclosure of related entity expenses and the related addition and subtraction modifications.

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- Provides additional guidance with respect to the statutory provisions for pass-through entity withholding tax.

Sincerely,

Roger M. Ervin
Secretary of Revenue

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Enclosure