

**DEPARTMENT OF REVENUE
CLEARINGHOUSE RULE NUMBER 14-005
SECTION 227.19(2) AND (3), STATS., REPORT**

Basis and Purpose of the Proposed Rule

The rule is necessary to reflect current law and current department policy.

Public Hearing and Comments

A public hearing was held on February 11, 2014. No one appeared at the hearing.

No public comments to the proposed rule order were received.

Response to Legislative Council Report

The Legislative Council reported no comments concerning the proposed rule order.

Regulatory Flexibility Analysis

The proposed rule order does not affect small businesses.