

DEPARTMENT OF REVENUE
CLEARINGHOUSE RULE NUMBER 16-046
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

A public hearing was held on September 23, 2016. No one appeared at the hearing.

No public comments to the proposed rule order were received. However, an internal recommendation was made to include "per member" in Tax 2.67 (2) (c) 4. to clarify that one Form A-1 or Form A-2 is needed per member if the combined group is using apportionment.

Legislative Council Staff Recommendations

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

Regulatory Flexibility Analysis

The proposed rule order does not affect small businesses.