

**DEPARTMENT OF REVENUE**  
**CLEARINGHOUSE RULE NUMBER 16-076**  
**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 December 22, 2016. No one appeared at the hearing.

No public comments to the proposed rule order were received.

**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.