Wisconsin Department of Revenue

GENERAL TOPICAL INDEX INTRODUCTION

Purpose and Structure

The Topical Index is designed to help you find reference material on a given subject of tax law administered by the Wisconsin Department of Revenue's Income, Sales, and Excise Tax (IS&E) Division.

Information is provided relating to the following types of tax: individual income, corporation franchise or income, withholding, sales and use, gift, inheritance and estate, cigarette, tobacco products, beer, intoxicating liquor and wine, and fuel. In addition, information is provided relating to homestead credit, farmland preservation credit, and the economic development surcharge.

The Topical Index includes the references listed below. The references are included in each of the tax sections, unless noted otherwise.

Statute:

Wisconsin Statutes, including all Wisconsin laws enacted as of May 1, 2023.

The references in the Gift Tax section of the index are to the 1987-88 statutes. The gift tax was eliminated for gifts on or after January 1, 1992.

Certain references in the Inheritance and Estate Tax section of the index are identified with an asterisk (*). These are references to the 1987-88 statutes that are relevant with regard to deaths that occurred prior to January 1, 1992.

Adm. Rule:

Wisconsin Administrative Rules adopted as of May 1, 2023.

Tax Bulletin:

Wisconsin Tax Bulletins (WTBs) published by the IS&E Division as of May 1, 2023. Numbers in this column refer to the issue number of the WTB, which appears in the upper part of each Bulletin, and to the page number. (Example: "191-9" is the October 2015 WTB, issue number 191, page 9.) Page numbers preceded by an "A" refer to an addendum found in the WTB.

Publication (P):

Publications published by the IS&E Division as of May 1, 2023. Publications are noted by the prefix P in front of the number of the publication.

Fact Sheet (FS):

Fact sheets published by the IS&E Division as of May 1, 2023. Fact sheets are noted by the

prefix FS in front of the number of the fact sheet.

AGO (A):

Relevant Attorney Generals' Opinions as of May 1, 2023. A listing of these opinions can be found as an addendum following the index for each type of tax.

Sales Tax Report (included only in Sales and Use Tax section):

Sales and Use Tax Reports issued by the IS&E Division as of May 1, 2023. For years prior to 1982, the number in this column refers to the date of the Sales and Use Tax Report, which appears in the upper right-hand part of each report. (Example: 9-81 is the September 1981 Tax Report.) Beginning with 1982, the number in this column refers to the year and the number of the Sales and Use Tax Report issued that year; the number appears in the upper portion of each report. (Example: 3-15 is the September 2015 Tax Report, issue number 3-15.)

Withholding Tax Guide (W-166) (included only in Withholding of Tax section):

Wisconsin Employer's Withholding Tax Guides in effect as of May 1, 2023. References are noted by W-166.

Withholding Tax Update (included only in Withholding of Tax section):

Withholding Tax Updates issued by the IS&E Division as of May 1, 2023. The number in this column refers to the number of the Withholding Tax Update, which appears in the upper left-hand part of each update. (Example: 14-1 is the December 2014 Withholding Tax Update, number 2014-1.)

CAUTION: This index is designed to aid you in researching Wisconsin tax issues. However, it is not intended to be a final authority. You should always review the full text of a decision before citing a case as a precedent.

Every effort has been made to make this index as complete and accurate as possible. However, you should be aware of the following:

1. The index does not include *all* Wisconsin court cases involving tax issues. (For example, cases involving minor procedural matters have been omitted.)

2. Some cases appearing in the index may not have precedential value. (For example, some cases are small claims cases not allowable as precedents.)

3. Not *all* issues for a particular case may be identified by the index.