

GIFT TAX

GENERAL TOPICAL INDEX – UPDATED TO 8/1/25

To Wisconsin Statutes, Administrative Rules, Wisconsin Tax Bulletins, IS&E Publications, and Attorney Generals' Opinions

	Statute (1987-88)	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
A				
Adopted persons, status.....	72.07			
Agreement with person liable, department may enter	72.79(3) .....	.....	79-10	
Amount taxed.....	72.78.....	.....	32-2	
Appeals				
appeal procedure	71.88, 72.86(4), 73.01(5) .....	.....	29-3 , 210-2	
Tax Appeals Commission	73.01(3)-(5)			
waiver of requirements by department.....	71.89(2)			
Assessments				
audit years	72.86(1)			
bills, notices	71.74(10), (11), 71.80(2), 72.03, 72.86(4)	.....	.....	.....
collection	71.74(13)(a), (14), 71.80(1)(b)-(d), 72.86(4)			
contested (see "Appeals")				
delinquent taxes	71.82(2)(a), 71.91(1), (6).....	.....	1-5 , 43-46.....	.....
doomage - estimated.....	71.74(3), 72.86(4)			
field audits	71.74(2)(a)-(c), 72.86(4) .....	.....	.....	.....
interest (see "Interest")				
Internal Revenue Service adjustments	71.76.....	2.105	1-1	
jeopardy.....	71.74(14), 72.86(4)			
office audit authority	72.86(1)			
payable	71.24(9)(b), 71.74(12), 72.86(4)			
penalties (see "Penalties")				
statute of limitations	72.86(1)			
tax rolls	71.80(2), (11), 72.86(4)			
Authority to audit (see "Assessments")				
B				
Basis of assets gifted.....	71.01(6) .....	.....	95-22	

	Statute (1987-88)	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
C				
Classification of donees	72.16, 72.80 .....	.....	32-2	
Clear market value.....	72.77			
Collection.....	72.86			
Compounding	72.86(5) .....	.....	1-1	
Confidentiality of returns	71.78(1), (2)	1.11, 1.13	9-7, 19-7, 43-50.....	.....
Construction of law	72.87(2)			
Credit against inheritance tax	72.87(1) .....	.....	3-3, 5-2	
D				
Death benefits	72.76(4) .....	.....	73-27	
Definitions	72.01			
Delinquent taxes.....	71.82(2)(a), 71.91(1)(a), 72.86(4)			
collection	71.91(5)(a)-(f) .....	.....	1-3	
compromises	71.92(1)-(3).....	.....		.....
installments allowed.....	71.92(2)			
interest (see "Interest")				
withholding by employer.....	71.91(1)(b)			
Donee defined	72.01(10), (15m), 72.16, 72.80	.....	9-5, 32-2	
Donor defined	72.01(10) .....	.....	32-2	
Doomages (see "Assessments")				
Due date (see "Filing requirements")				
Duty to furnish information to department.....	72.86(3)			
E				
Enforcement.....	72.86			
Justice department duty.....	72.86(5)			
Estimated assessments (see "Assessments, dooamage - estimated")				
Exemptions				
annual.....	72.81.....	.....	32-2, 37-2	
general.....	72.76			
personal.....	72.82.....	.....	13-6, 14-2, 26-1, 29-5, 32-2, 62-44	
F				
Fair market value (see "Clear market value")				
Federal abstracts (see "Internal Revenue Service adjustments")				
Filing requirements				
due dates	72.85(2) .....	.....	22-2, 28-2, 32-2	
forms (see "Forms")				
timely filed defined.....		.....	59-16.....	.....

	Statute (1987-88)	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
who must file	72.85(2) .....	.....	22-2	
Foregone interest .....	.....	.....	92-19	
Forms.....	72.05			
copies of returns filed .....	.....	.....	112-16 , 123-10 , 128-16 , 137-14 , 141-12 , 146-28 , 150-25	
G				
Gifts defined	72.01(12)			
I				
Imposition of tax (see "Tax rates")				
Income tax provisions apply to gift tax	72.86(4)			
Interest				
additional assessments.....	72.86(1)			
late returns	72.85(3)			
rates.....	.....	.....	5-2 , 24-19	
Internal Revenue Service adjustments				
assessments or refunds - 4 years	71.77(7)(a), (b).....	.....	52-34	
taxpayer must notify department.....	71.76, 72.86(4)	2.105	1-3 , 4-1 , 37-2	
ten year statute of limitations - effective through 1986.....	71.77(7)(b)			
Internal Revenue Service information .....	.....	.....	.....	.....
Interspousal transfer to create joint tenancy .....	.....	.....	9-5	
L				
Liens	72.86(2)			
M				
Multiple gifts in one year.....	72.78			
Mutually acknowledged child defined.....	72.01(15)			
N				
Notices (see "Assessments")				
P				
Penalties				
failure to file	72.86(3)			
field audit, reason imposed or not imposed .....	.....	.....	.....	.....
fraud	72.86(6) .....	.....	.....	.....
late return.....	72.85(3)			
not paid when due.....	72.86(1)			
records not kept	72.86(3)			

	Statute (1987-88)	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
Petition for redetermination (see "Appeals")				
Phase-out	72.83.....	.....	52-30	
Power of appointment				
defined	72.01(17) .....	.....	9-6	
taxability of transfers.....	72.75			
Power of attorney.....	71.78(4)(e).....	1.13	114-1 , 207-3	
Property defined.....	72.01(19)			
R				
Rate of tax (see "Tax rates")				
Records, receipt for .....		.....
Records, required	72.86(3)			
penalty.....	72.86(3)			
Refunds, claims for	72.86(4)			
following final determination on appeal, not allowed.....	71.54(4) .....	.....	
form required	71.75(6)			
interest not allowed	72.87(1)			
marital property gift	72.86(4) .....	.....	43-45	
not under \$1	71.75(3)			
office audit within 2 years following.....	71.75(5) .....	.....	
statute of limitations	72.87			
time for department to act.....	71.75(7)			
timely filed defined.....		.....	
Relationship between inheritance, estate, and gift taxes.....	72.87(1)			
Returns (see "Filing requirements")				
Rules and regulations	72.05			
federal rules apply .....	.....	1.06	73-27	
S				
Service upon nonresidents	71.80(12)			
Statute of limitations .....	.....	.....	92-19	
T				
Tax Appeals Commission (see "Appeals")				
Tax bills, notices (see "Assessments")				
Tax rates	72.18, 72.83 .....	.....	43-33 , 52-30	
amount taxed	72.78			
limit - 20% of value	72.84			
Taxpayer assistance numbers.....		.....	123-8 , 133-8 , 142-25 , 147-25 , 151-27	
Transfers taxable	72.75.....	.....	29-5	

	Statute (1987-88)	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
V				
Valuation, calculation	72.77			
compromise (agreement)	72.79(3)			
dispute	72.79(2)			
standards	72.79(1)			
W				
Waivers				
appeal requirements	71.89(2), 72.86(4)			
statute of limitations	71.77(5), (6) .....	.....	9-5 .....	.....
Wisconsin Tax Bulletin index updates.....	.....	.....	146-44, 150-63	.....
Workpapers - field audit.....	.....	.....	.....	.....

ADDENDUM

To Gift Tax General Topical Index

Attorney Generals' Opinions

There are no Attorney Generals' Opinions currently being used to administer the gift tax laws.

GENERAL TOPICAL INDEX 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.

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 August 1, 2025.

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.

Adm. Rule:

Wisconsin Administrative Rules adopted as of August 1, 2025.

Tax Bulletin:

Wisconsin Tax Bulletins (WTBs) published by the IS&E Division as of August 1, 2025. 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.)

Publication (P):

Publications published by the IS&E Division as of August 1, 2025. 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 August 1, 2025. 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 August 1, 2025. A listing of these opinions can be found as an addendum following the index for each type of tax.