

GIFT TAX

GENERAL TOPICAL INDEX – UPDATED TO 8/1/24

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

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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, 2024.

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, 2024.

Tax Bulletin:

Wisconsin Tax Bulletins (WTBs) published by the IS&E Division as of August 1, 2024. 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, 2024. 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, 2024. 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, 2024. A listing of these opinions can be found as an addendum following the index for each type of tax.