

**WISCONSIN DEPARTMENT OF REVENUE
DIVISION OF INCOME, SALES, AND EXCISE TAX**

NOTICE OF PROPOSED GUIDANCE DOCUMENTS

Pursuant to sec. 227.112, Wis. Stats., the Wisconsin Department of Revenue, Division of Income, Sales, and Excise Taxes hereby seeks comment on the proposed guidance document listed in the table below.

SUBMITTING PUBLIC COMMENTS

Public comments on proposed or adopted guidance documents may be submitted online at: <https://www.revenue.wi.gov/Pages/contactUs/proposed-Guidance.aspx>.

DEADLINE FOR SUBMISSION

The period for public comment for proposed guidance documents ends 21 days after publication in the Administrative Register, unless the Governor approves a shorter commenting period.

| Document Number | Document Title |
|------------------------|--|
| 100238 | Wage and Information Return Reporting Requirement for Payers – News Article |

State of Wisconsin
Department of Revenue

Wage and Information Return Reporting Requirement for Payers - 2019

NOTE: This article replaces the article titled "Wage and Information Return Reporting Requirement for Payers" dated October 16, 2018.

This is a proposed guidance document. The document has been submitted to the Legislative Reference Bureau for publication in the Administrative Register for public comment as provided by sec. 227.112(1), Wis. Stats.

Employers and payers doing business in Wisconsin are required to file wage statements (W-2s) and information returns (e.g., 1099-MISC) with the Wisconsin Department of Revenue (DOR). As we continue our efforts to fight fraud, we want to ensure the information you send matches the information reported by the payee.

Please review and follow the requirements below to submit wage statements or information returns for payments made in 2019. All statements and returns filed with the department are due **January 31**. If you file 10 or more wage statements or 10 or more of any one type of information return with the department, the statements or returns must be filed electronically.

We will reject electronic returns with incomplete or incorrect information and give you a reject reason so you can correct the information and resubmit. We will not return incorrect or incomplete returns filed on paper. If you filed on paper, we will send you a letter asking you to correct and resubmit the corrected forms. Filing an incomplete or incorrect wage or information return is subject to a penalty of \$10 for each violation. For more information on filing requirements, see Publication 117, Guide to Wisconsin Wage Statements and Information Returns.

For more information on filing requirements, see [☒ Publication 117, Guide to Wisconsin Wage Statements and Information Returns](#).

Thank you for your cooperation.

Wage and Information Return Reporting Requirements

| Required information | Send information | Required format for paper filers | Do not send |
|----------------------|------------------|----------------------------------|-------------|
|----------------------|------------------|----------------------------------|-------------|

| Required information | Send information | Required format for paper filers | Do not send |
|---|---|---|--|
| <ul style="list-style-type: none"> 15-digit Wisconsin withholding number (those who did not withhold, are not required to withhold and never held a Wisconsin withholding number must use 036888888888801) Nine digit federal employer identification number (FEIN) Legal name must match numbers above Nine digit payee tax identification number Wisconsin as top state (if possible) <p>Before filing:</p> <ul style="list-style-type: none"> Register, if required, or make any name changes Verify the first three items above using the look-up in My Tax Account Preparers use our withholding data exchange to verify client information | <p>Electronic</p> <ul style="list-style-type: none"> If you file 10 or more wage statements or information returns, you must file them electronically. See Publication 117 for "How to File." <p>Paper</p> <ul style="list-style-type: none"> If you file less than 10, we encourage you to file electronically. Otherwise, mail them to the following address: <p>Wisconsin Department of Revenue PO Box 8920 Madison, WI 53708-8920</p> <p>Do not send to any other address</p> | <ul style="list-style-type: none"> Data must be in similar location of federal form on IRS website Must be in form format. We will not accept text lists. No more than four statements or returns per page Page no larger than 8.5"x11" Page no smaller than 2.75" high or 4.25" wide Send only one statement or return per employee/payee (no duplicates) Use blue or black ink | <ul style="list-style-type: none"> 1096-federal transmittal form 1099-DIV or 1099-INT if no Wisconsin withholding (do not include on WT-7) CDs, magnetic tapes or transmit non-SSA PDFs Carbon copies Correspondence Duplicate W-2s with no change (if change made, file W-2c only) Duplicate WT-7 Old version of WT-7 if paper filing W-2 or 1099 file with no Wisconsin connection W-2s or 1099s with no Wisconsin connection if paper filing WT2 |

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of October 4, 2019: Sections 71.68, 71.70, 71.71, 71.715, 71.72, 71.73, and 71.80(20), Wis. Stats., and sec. Tax 2.04, Wis. Adm. Code.

Laws enacted and in effect after October 4, 2019, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to October 4, 2019, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2)(a), Wis. Stats.

Guidance Document Certification: <https://www.revenue.wi.gov/Pages/Certification-Statement.aspx>

Guidance Document Number: 100238

October 4, 2019

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