

**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
100018	Attachments - Excise Taxes - Common Questions

State of Wisconsin
Department of Revenue

Attachments - Excise Taxes

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.

1. What is an attachment?
2. Do I need an attachment?
3. How do I make a file suitable for attachment?
4. How do I attach my file once I have it ready?
5. Is there a size limitation for an attachment?

1. **What is an Attachment?**

Attachments are files that accompany your Wisconsin e-file submission to provide required documents, forms, and additional information that the Department of Revenue needs to process your excise tax return.

2. **Do I need an Attachment?**

When you file an excise tax return, the Department of Revenue may require that you attach additional schedules, copies of invoices, or other supporting documentation.

3. **How do I make a file suitable for attachment?**

You will need to have an electronic copy of your supporting documentation. You will need to have this file saved to a location on your computer or to a removable storage device that is connected to your computer in order to attach it. The following formats are acceptable for attachment in the Wisconsin e-File application: PDF, TIF, JPG, and BMP.

If you do not have an electronic version of your documentation, you can create one by scanning the documents into your computer using a scanner and software of your choice, then saving the documents in one of the acceptable formats: PDF, TIF, JPG, or BMP.

4. **How do I attach my file once I have it ready?**

There are several methods of attaching a file to your excise tax return but the two most common methods are posted below.

METHOD ONE:

In Adobe Reader or in your browser:

- Click the "Paperclip" icon (highlighted below)
- Click "Add" (highlighted below)

After clicking "Add":

1. Find the copy of your document(s) in the Add Files window that appears
2. Attach the file by:
 - a. double clicking on the file itself; or
 - b. click the Open button in the lower right (both options are highlighted in red below)

Note: Your documents will have the name chosen by you or your software. You should include your business name and/or your account number in the name if possible.

This process may be repeated, if you have more than one file to attach.

A successfully attached file will appear in the bottom of the PDF window (shown below). You may now submit your return.

METHOD TWO:

In Adobe Reader:

- Click on "Document" in the Menu bar (highlighted below)
- Click "Attach a File" (highlighted below)

After clicking "Attach a File":

1. Find the copy of your document(s) in the Add Files window that appears
2. Attach the file by:
 - a. double clicking on the file itself; or
 - b. click the Open button in the lower right (both options are highlighted in red below)

Note: Your documents will have the name chosen by you or your software. You should include your business name and/or your account number in the name if possible.

This process may be repeated, if you have more than one file to attach.

A successfully attached file will appear in the bottom of the PDF window (shown below). You may now submit your return.

If clicking "Add" does not work:

1. Right-click on your document
2. Click "Save Target As" to save to your desktop or another folder
3. Re-open your document; and
4. Attach document by using Method 1 or Method 2

5. **Is there a size limitation for an attachment?**

Yes, a maximum of 3 attachments. Each attachment must be no more than 10MB in size. A PDF attachment is preferable since it is smaller in size.

Note: A very large attachment or multiple large attachments can take a long time to transmit and you run a risk of something happening that disrupts your transmission. If a disruption happens and you do not get your confirmation number, contact us at (608) 266-6701 or email DORExciseTaxpayerAssistance@wisconsin.gov.

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of October 23, 2019: Sections Tax 4.001, 7.001, 8.001 and 9.001 Wis. Adm. Code.

Laws enacted and in effect after October 23, 2019, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to October 23, 2019, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2)(a), Wis. Stats.

FOR QUESTIONS OR COMMENTS CONTACT:

Excise Tax Unit

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