

**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
100171	Moving Expense Information for Employers and Employees - Common Questions

State of Wisconsin
Department of Revenue

Moving Expense Information for Employers and Employees

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. Does Wisconsin follow the federal treatment of qualified moving expense reimbursements for employers?
2. Does Wisconsin follow the federal treatment of moving expense deductions for employees?

1. Does Wisconsin follow the federal treatment of qualified moving expense reimbursements for employers?

Yes. Wisconsin adopted sec. 11048 of the federal Tax Cuts and Jobs Act of 2017. For additional guidance, see Internal Revenue Service [News Release 2018-190](#) and [Notice 2018-75](#).

2. Does Wisconsin follow the federal treatment of moving expense deductions for employees?

Yes. Wisconsin adopted sec. 11049 of the federal Tax Cuts and Jobs Act of 2017. For additional guidance, see Internal Revenue Service [News Release 2018-127](#) and [Notice 2018-42](#).

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of November 1, 2019: Sections 71.01 and 71.22, Wis. Stats., and 26 U.S. Code §§ 132, 217, and 274.

Laws enacted and in effect after November 1, 2019, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to November 1, 2019, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2)(a), Wis. Stats.

Employers:

FOR QUESTIONS OR COMMENTS CONTACT:

WISCONSIN DEPARTMENT OF REVENUE

Corporation Franchise/Income Tax Assistance

PO Box 8906

Madison, WI 53708-8906

Phone: (608) 266-2772

Fax: (608) 267-0834

Email additional questions to DORFranchise@wisconsin.gov

Employees:

FOR QUESTIONS OR COMMENTS CONTACT:

MS 5-77

WISCONSIN DEPARTMENT OF REVENUE

Customer Service Bureau

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Madison, WI 53708-8949

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Email additional questions to DORIncome@wisconsin.govGuidance Document Certification: <https://www.revenue.wi.gov/Pages/Certification-Statement.aspx>

Guidance Document Number: 100171

November 1, 2019

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