

**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
100129	Forms W-2 and 1099 Filing by Employers and Others Making Reportable Payments - Common Questions

State of Wisconsin
Department of Revenue

Forms W-2 and 1099 Filing by Employers and Others Making Reportable Payments

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. As an employer, I am required to file Form W-2 wage and tax statements with the Social Security Administration. Am I required to send a copy of the Forms W-2 to the Wisconsin Department of Revenue?
2. What is the due date for filing Form W-2 wage and tax statements with the Wisconsin Department of Revenue?
3. Are extensions available if I can't file Form W-2 wage and tax statements by the due date?
4. I am required to file Form 1099 information returns with the federal Internal Revenue Service. Am I required to send a copy of the Forms 1099 to the Wisconsin Department of Revenue?
5. What is the due date for filing Form 1099 or 9b information returns with the Wisconsin Department of Revenue?
6. Are extensions available if I can't file Forms 1099-MISC, 1099-R or 9b information returns by the due date?
7. Am I required to file wage and tax statements or information returns electronically?
8. How do I file wage and information returns electronically?

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1. **As an employer, I am required to file Form W-2 wage and tax statements with the Social Security Administration. Am I required to send a copy of the Forms W-2 to the Wisconsin Department of Revenue?**

You are required to send the department a copy of federal Form W-2 if you:

- Paid wages to a Wisconsin resident, regardless of where the services were performed, or
- Paid wages to a nonresident for services performed in Wisconsin.

See [Publication 117](#), *Guide to Wisconsin Wage Statements and Information Returns*, for specific reporting and payment information.

2. **What is the due date for filing Form W-2 wage and tax statements with the Wisconsin Department of Revenue?**

The due date for filing Form W-2 wage and tax statements with the department is January 31. In addition, you must provide a copy of the wage and tax statement to the employee by January 31.

3. Are extensions available if I can't file Form W-2 wage and tax statements by the due date?

A 30-day extension is available for the annual reconciliation (WT-7). This extension also applies to corresponding wage statements and information returns.

To request an extension, choose one of the following:

- Complete the "Request Extension to File" in My Tax Account.
- Email: DORRegistration@wisconsin.gov
- Write to Wisconsin Department of Revenue, PO Box 8902, Madison, WI 53708-8902

Note:

- We must receive your extension request by the due date (January 31)
- We cannot extend the date for furnishing wage statements to recipients (January 31)

4. I am required to file Form 1099 information returns with the federal Internal Revenue Service. Am I required to send a copy of the Forms 1099 to the Wisconsin Department of Revenue?

You may be required to send a copy of the federal Form 1099, or Wisconsin Form 9b, to the department depending upon the type of payment that is being reported on the Form 1099.

Individuals, fiduciaries, partnerships, limited liability companies, and corporations doing business in Wisconsin and making payments to individuals of rents, royalties, or certain nonwage compensation must file Form 1099 or Form 9b, except payers other than corporations must report rents and royalties only if the payer deducts the payments in computing Wisconsin net income.

The following payments must be reported to Wisconsin on an information return:

- Rents and royalties of \$600 or more paid to a Wisconsin resident, regardless of the location of the property to which such payments relate.
- Rents and royalties of \$600 or more paid to a nonresident on property located in Wisconsin.
- Annuities, pensions, and other nonwage compensation of \$600 or more paid to Wisconsin residents.
- Nonwage payments of \$600 or more made to a nonresident for services performed in Wisconsin.

If an employee receives wages subject to withholding and additional amounts not subject to withholding, report the total compensation on a wage and tax statement.

For more information on payments that must be reported to Wisconsin on an information return, see [☞ Publication 117, Guide to Wisconsin Wage Statements and Information Returns.](#)

5. What is the due date for filing Form 1099 or 9b information returns with the Wisconsin Department of Revenue?

The due date depends on the type of payer (corporate or noncorporate) and the type of payment:

Type of Payment	Type of Payer	Due Date
Rent or royalty	Noncorporate	January 31
Rent or royalty	Corporation	January 31
Nonwage compensation	All	January 31

Note:

- o You must furnish the recipient of the payment a 1099 or 9b by January 31
- o Any information return required to be filed with the department is due January 31

6. Are extensions available if I can't file Forms 1099-MISC, 1099-R or 9b information returns by the due date?

- o A 30-day extension is available for filing Form 1099 or 9b information returns with the Wisconsin Department of Revenue.
- o Extension requests must be made in writing or via email and must be received prior to the due date. Send to:

Wisconsin Department of Revenue
 Registration Unit
 Mail Stop 3-80
 PO Box 8902
 Madison WI 53708-8902
DORRegistration@wisconsin.gov

Note:

- o Any Wisconsin information return required to be filed with the department is due January 31.
- o The date for furnishing information returns to the recipients cannot be extended.

7. Am I required to file wage and tax statements or information returns electronically?

If you file 10 or more wage statements or information returns with the department, you must file your wage and tax statements electronically.

See [Publication 117](#), *Guide to Wisconsin Wage Statements and Information Returns*.

8. How do I file wage and information returns electronically?

Filing options include:

- o Key W-2s, 1099-MISCs and 1099-Rs in My Tax Account when filing the annual reconciliation (WT-7).
- o Key W-2s, 1099-MISCs and 1099-Rs at any time during the year in My Tax Account. Log in to My Tax Account and select "Enter W-2/1099 Information".
- o Transfer an EFW2 file (for W-2s) to [DOR](#). See Publication 172 for Wisconsin specifications.
- o Transfer an IRS formatted file (for 1099-MISCs, 1099-Rs and W-2Gs) to [DOR](#). See [Publication 172](#) for Wisconsin specifications.

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of November 8, 2019: Sections 71.64, 71.65, 71.70, 71.72, 71.73 and 71.80, Wis. Stats., and sec. Tax 2.04, Wis. Adm. Code.

Laws enacted and in effect after November 8, 2019, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to November 8, 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:

WISCONSIN DEPARTMENT OF REVENUE

Customer Service Bureau

PO Box 8949

Madison, WI 53708-8949

Phone: (608) 266-2776

Fax: (608) 267-1030

Email additional questions to DORWithholdingTax@wisconsin.gov

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

Guidance Document Number: 100129

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