

**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.

| <b>Document Number</b> | <b>Document Title</b>  |
|------------------------|--|
| <b>100217</b>          | Individual Income Tax Wage and Tax Statements W-2's - Common Questions |

State of Wisconsin  
Department of Revenue

## Individual Income Tax Wage and Tax Statements W-2's

**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. I did not receive a Form W-2, wage and tax statement, from my employer. What should I do to file my income tax return?
2. I forgot to attach W-2 forms to the income tax return I filed. I reported the wages and Wisconsin income tax withheld from those W-2 forms on my tax return. What should I do?
3. After I filed my income tax return I received another Form W-2. I did not report the wages and Wisconsin withholding tax from this Form W-2 on my tax return. What should I do?
4. How do I request copies of wage and tax statements?

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1. **I did not receive a Form W-2, wage and tax statement, from my employer. What should I do to file my income tax return?**

Your employer is required to issue a wage and tax statement, Form W-2, by January 31st if you earned wages during the previous calendar year. If you haven't received your W-2 form by that date, ask your employer to reissue it.

If you are unable to get a W-2 form from your employer, attach copies of all your paycheck stubs from this employer to the Wisconsin income tax return you file.

2. **I forgot to attach W-2 forms to the income tax return I filed. I reported the wages and Wisconsin income tax withheld from those W-2 forms on my tax return. What should I do?**

If you reported on your income tax return the wages and Wisconsin tax withheld from those W-2 forms, please keep the W-2 forms until we ask for them. If we need the W-2 forms to process your tax return, we will send a written request for them.

3. **After I filed my income tax return I received another Form W-2. I did not report the wages and Wisconsin withholding tax from this Form W-2 on my tax return. What should I do?**

If you did not report the wages or Wisconsin withholding tax credit from the W-2 form on the tax return you filed, you'll need to file an amended Wisconsin income tax return.

Amended forms may be filed electronically or by paper. Attach copies of all your W-2 forms to the amended return you file.

Full-year residents of Wisconsin should amend a 2017, 2016 or 2015 return by filing Form WI-Z, Form 1A, or Form 1, and a 2018 or 2019 return by filing Form 1, and placing a checkmark where indicated at the top of the form to designate it as an amended return. Enclose a copy of Schedule AR, *Explanation of Amended Return*, with your amended return. This schedule is used to explain any changes which are being made to your Wisconsin return. Form 1X should be filed to amend a 2014 or prior year return.

Nonresidents and part-year residents should file Form 1NPR for the year being amended and place a checkmark where indicated at the top of the form to designate it as an amended return.

#### 4. How do I request copies of wage and tax statements?

Please see Question #1 of the "Requesting Copies of Previously Filed Tax Returns common questions."

## Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of November 8, 2019: Sections 71.03, 71.64, 71.65, 71.71, 71.738, 71.74, 71.80 and 73.03, Wis. Stats., and secs. Tax 2.04, 2.08, 2.10 and 2.12, 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:

MS 5-77

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

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