

**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>100150</b>	File Transmission of Sales Tax Returns - Common Questions

State of Wisconsin  
Department of Revenue

# File Transmission of Sales Tax Returns

**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 Sales & Use Tax File Transmission?
2. How do I get started?
3. How do I make payment?
4. How do I file timely?
5. How do I change a filed return?

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## 1. **What is Sales & Use Tax File Transmission?**

It is a secure process developed by the Department of Revenue (DOR) for sales tax registrants and/or their representatives to transmit sales/use tax return data to DOR via an electronic file over the Internet.

## 2. **How do I get started?**

Carefully review the information and instructions at [Sales and Use Tax e-File Transmission](#).

## 3. **How do I make payment?**

Payments must be made by Electronic Funds Transfer (EFT).

- o ACH Debit information is included as part of the file.
- o ACH Credit instructions are available on our DOR website at "[Electronic Funds Transfer Payment Instructions for Financial Institutions for TXP](#)"

## 4. **How do I file timely?**

- o Transmit returns without EFT payment by 11 PM, Central time, on the due date.
- o Transmit returns with EFT payment by 3PM, Central time, at least one business day prior to the due date.
- o If the due date falls on a weekend or bank holiday, the due date is extended to the next business day.

## 5. **How do I change a filed return?**

Electronic returns cannot be recalled or intercepted after transmission. Changes to any entries after a return has been acknowledged must be retransmitted as an amended return. Use "Replace" for the "purpose" of sales and use tax filing attribute, which will replace all previous information from the original return or from any previous amended return.

## Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of February 27, 2020: Sections 77.585 and 77.59, Wis. Stats., and secs. Tax 1.12 and 11.01, Wis. Adm. Code.

Laws enacted and in effect after February 27, 2020, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to February 27, 2020, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2) (a), Wis. Stats.

### FOR MORE INFORMATION PLEASE CONTACT:

#### General Questions

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or

#### Technical Questions

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

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