



Guide to Wisconsin Wage Statements and Information Returns

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1. INTRODUCTION

Use this publication to prepare 2020 wage statements (Form W-2) and information returns (Forms W-2G, 1099-MISC, 1099-NEC, 1099-R, 9b, etc.) to be filed in 2021.

2. REQUIRED WAGE STATEMENTS AND INFORMATION RETURNS

Employers and payers doing business in Wisconsin are required to file wage statements and information returns with the Wisconsin Department of Revenue for certain payments made in 2020. This includes:

- Payments made to Wisconsin residents, regardless of where services are performed.
- Payments made to nonresidents for services performed in Wisconsin.

Forms W-2, W-2G, 1099-MISC, 1099-NEC, 1099-R, and 9b, as provided in Chart 1, must be filed with the department. Other information returns such as Forms 1099-DIV and 1099-INT are required to be filed with the department only if Wisconsin tax is withheld.

If you withhold Wisconsin tax from any wage statement or information return, you must file the annual withholding reconciliation ([Form WT-7](#)) by January 31 or, if you discontinue business prior to the end of the calendar year, within 30 days of discontinuance. For more information about the reconciliation, see [Form WT-7 instructions](#).

Chart 1 – Required Wage Statements and Information Returns				
Form	Title	What to Report	Amount to Report ¹	Due Date ²
9b (A copy of federal Forms W-2, 1099-MISC, 1099-NEC, or 1099-R, as appropriate, may be required instead of Wisconsin Form 9b) ⁴	Miscellaneous Income	Rent or royalty payments (payments to nonresidents only if property located in Wisconsin)	\$600 or more	January 31 to the department January 31 to payment recipient Exception – If employment ends before close of calendar year, to employee on the day the last payment of remuneration is made
		Distributions from a retirement, stock bonus, pension, profit-sharing, disability, annuity, IRA, Keogh, 401(k), or other similar plan, except distributions from a qualified plan to a nonresident	\$600 or more	
		Other compensation for personal services not subject to Wisconsin withholding ³ (includes amounts paid to nonresidents for services performed in Wisconsin)	\$600 or more	
W-2 (Federal form)	Wage statements	Wages, tips, and other compensation (includes amounts paid to nonresidents for services performed in Wisconsin).	All amounts	

Chart 1 – Required Wage Statements and Information Returns				
Form	Title	What to Report	Amount to Report ¹	Due Date ²
W-2G (Federal form)	Certain gambling winnings	Prizes from the Wisconsin Lottery or a multijurisdictional lottery if the winning ticket was purchased from a Wisconsin retailer	\$2,000 or more	January 31 to the department January 31 to payment recipient
		Pari-mutuel wager winnings paid by a Wisconsin licensed track	More than \$1,000	Exception – If employment ends before close of calendar year, to employee on the day the last payment of remuneration is made

¹ If payments are below the reporting threshold but the employer/payer withheld any amount of Wisconsin tax from the payments, the employer/payer is required to file the wage or information return with the department and reflect those returns on the WT-7. This requirement includes other information returns such as Forms 1099-INT and 1099-DIV.

² If the due date falls on a weekend or holiday, the due date becomes the business day immediately following the weekend or holiday.

³ Examples include payments for: agricultural labor; domestic services; services by a citizen or resident of the U.S. for a foreign government or international organization; services performed by a duly ordained minister or member of a religious order; services performed by an individual under age 18 in the delivery of newspapers; services related to the sale of newspapers and magazines at a fixed price and compensation is based on retaining the excess of such price over the amount charged to him or her; services not in the course of the employer's trade or business and paid in any medium other than cash; and tips, if paid in a medium other than cash or if such tips are under \$20 a month.

⁴ Employers and persons who make payments that must be reported for federal purposes on Forms W-2, 1099-MISC, 1099-NEC, or 1099-R must use these forms instead of Form 9b for Wisconsin purposes.

3. REPORTING REQUIREMENTS

In a continued effort to fight fraud, the department wants to ensure the information you send matches the information reported by the payee. Review and follow the requirements below to submit wage statements or information returns for payments made in 2020.

Before filing, verify the payer’s 15-digit withholding tax number, federal employer identification number and legal name using our [account look-up](#). The department offers preparers the opportunity to verify certain client-related data via an online [data exchange program](#). Payroll providers can use the withholding data exchange to inform the department of a new client and verify withholding tax account numbers and filing frequency information, including new filing frequency data for the upcoming year. Files are acted on as received. Results are returned the next business day.

Wage or information returns with incomplete or incorrect information will be rejected. Rejected returns must be corrected and resubmitted. Incorrect or incomplete returns filed on paper will not be returned. A letter will be sent asking for correction and resubmission of the corrected forms.

Chart 2 – Wage Statement and Information Return Reporting Requirements

Required information	Send information	Required format for paper filers	Do not send
<ul style="list-style-type: none"> • 15-digit Wisconsin withholding tax number. Those who did not withhold and never held a Wisconsin withholding tax number, must use 03688888888801. • Nine-digit federal employer identification number (FEIN) • Legal name must match numbers above • Nine-digit payee tax identification number¹ • Wisconsin as top state (if possible) <p>Before Filing</p> <ul style="list-style-type: none"> • Register, if required, or make any name changes • Verify the first three items above using the account look-up in My Tax Account • Preparers can use our withholding data exchange to verify client information 	<p>Electronic</p> <ul style="list-style-type: none"> • If you file 10 or more wage statements or information returns, you must file them electronically. See “How to File.” <p>Paper</p> <ul style="list-style-type: none"> • If you file fewer than 10, we encourage you to file electronically. Otherwise, mail them to the following address: <p>Wisconsin Department of Revenue PO Box 8920 Madison, WI 53708-8920</p> <p>Do not send to any other address</p>	<ul style="list-style-type: none"> • Data must be in similar location of federal form on IRS website • Must be in form format. We will not accept text lists. • No more than four statements or returns per page • Page no larger than 8.5”x11” • Page no smaller than 2.75” high or 4.25” wide • Send only one statement or return per employee/payee (no duplicates) • Use blue or black ink 	<ul style="list-style-type: none"> • 1096-federal transmittal form • 1099-DIV or 1099-INT if no Wisconsin withholding (do not include on WT-7) • CDs, magnetic tapes or PDF files • Carbon copies • Correspondence • Duplicate W-2s with no change (if change made, file W-2c only) • Duplicate WT-7 • Old version WT-7 if paper filing • W-2s or 1099s with no Wisconsin connection • WT2

¹ As a safeguard against identity theft, the Internal Revenue Service (IRS) allows payers to truncate a payee's taxpayer identification number (SSN, FEIN, or ITIN) on the copy of Form W-2 or 1099 that the payer gives to the payee. The department follows the IRS treatment. Caution: Payers may not truncate the payee's social security number on any forms filed with the department, IRS, or Social Security Administration.

4. HOW TO FILE

Send required wage statements and information returns (see Chart 1) with the required information and format (see Chart 2) to the department using one of the methods mentioned below.

If you file 10 or more wage statements or 10 or more of any one type of information return, you must file electronically. Note: If you use payroll software to prepare your wage statements or information returns, your software may allow you to submit these returns electronically.

Wisconsin Department of Revenue electronic filing options include:

- Key Forms W-2, 1099-MISC, 1099-NEC, 1099-R, and W-2G in My Tax Account when filing the annual reconciliation (WT-7).
- Key Forms W-2, 1099-MISC, 1099-NEC, 1099-R, and W-2G in My Tax Account at any time during the year. Log into My Tax Account and select "Enter W-2/1099 Information."

This application makes it easier to submit information returns omitted from previous submissions. It also provides a user-friendly option for those that don't have active withholding accounts but have a need to submit W-2s, W-2Gs, or 1099s.

- [Submit an EFW2 file](#) (for Form W-2) through the department's website.
- [Submit an IRS formatted file](#) (for Forms 1099-MISC, 1099-NEC, 1099-R, and W-2G) through the department's website.

If you file fewer than 10 wage statements or fewer than 10 information returns, we encourage you to file electronically using one of the methods above. The department will send you a confirmation number upon receipt. Otherwise mail to the address shown in Chart 2.

Note: Do not send federal or state transmittal form.

5. ELECTRONIC SPECIFICATIONS

Wisconsin's reporting specifications for wage statements and information returns are similar but not identical to the federal reporting specifications. Wisconsin specifications for submission are outlined in [Publication 172, Annual W-2, 1099-R, 1099-MISC, 1099-NEC, & W-2G Electronic Reporting](#).

6. COMBINED FEDERAL/STATE FILING PROGRAM ([CF/SF](#))

Persons who participate in the Combined Federal/State Filing Program are not required to file Forms 1099 with the Wisconsin Department of Revenue. The department receives this information from the IRS.

Exception: Any Form 1099 reporting Wisconsin withholding, must be filed with the department by January 31.

7. CORRECTING STATEMENTS AND RETURNS

[Send a corrected EFW2 or 1099 file electronically](#) or send a W-2c or corrected 1099 to the address shown in Chart 2, for any W-2 or 1099 change. Do not send a transmittal form.

If the change affects Wisconsin withholding reported on the reconciliation, you must file an amended reconciliation. Only send W-2c and 1099 statements that affect the filing of the reconciliation.

8. WAIVERS

If you are required to file wage statements or information returns electronically, but doing so would create an undue hardship, you may request a waiver from electronic filing using [Form EFT-102, Electronic Filing or Electronic Payment Waiver Request](#). Send the form using one of the following:

- Fax – (608) 267-1030
- Email – DORWaiverRequest@wisconsin.gov
- Mail – Wisconsin Department of Revenue
PO Box 8949
Madison WI 53708-8949

When is the waiver request due? The department must receive Form EFT-102 at least 30 days before the due date for filing the wage statements or information returns.

9. EXTENSIONS

You may request an extension of 30 days for filing the annual reconciliation (WT-7). If an extension is granted for the WT-7, it also applies to the corresponding wage statements and information returns. You may request a 30-day extension for filing W-2s and/or 1099s with the department, if no WT-7 extension is needed. There is no extension of time for filing W-2Gs.

Due dates for the following cannot be extended:

- Furnishing wage statements to employees
- Furnishing information returns to recipients

Extension requests must be received on or before the original due date using one of the following:

- [My Tax Account](#)
- Email – DORTOBWithholdingProcess@wisconsin.gov
- Mail – Mail Stop 3-80
Wisconsin Department of Revenue
Tax Operations Business
P.O. Box 8902
Madison WI 53708-8902

10. PENALTIES

Failure to file a wage statement or information return by the due date, including any extension, or filing an incorrect or incomplete return is subject to a penalty of \$10 for each violation. The penalty will be waived if the violation is due to reasonable cause rather than willful neglect. The penalty does not apply to Forms W-2G.

11. FORM W-2 PREPARATION EXAMPLES

The following examples illustrate the amounts reportable to Wisconsin on a Form W-2. These examples are not intended to provide reporting guidance for other states.

Reciprocity agreements with other states affect W-2 preparation, and Wisconsin has reciprocity agreements with Illinois, Indiana, Kentucky, and Michigan. See [Publication 121, Reciprocity](#), for more information.

Example 1 – A Wisconsin resident earns \$50,000, working for the same employer, 50% of the time in Wisconsin and 50% of the time in Iowa. \$3,100 taken out for state income tax for Wisconsin and \$1,500 taken out for state income tax for Iowa.

Box 15 State Code *	Employer's State ID Number	Box 16 State wages	Box 17 State Income Tax
RS Record Position 274-275	RS Record Position 248-267	RS Record Position 276-286	RS Record Position 287-297
State Code Element Name StateCd2.	Element Name StateEmployerAccountNum.	Element Name StateTaxableWages.	Element Name StateIncomeTax
55 (WI)	XXXXXXXXXXXXXXXXXX	\$50,000	\$3,100
19 (IA)	XXXXXXX	\$25,000	\$1,500

Notes:

- Wages earned by a Wisconsin resident are reportable to Wisconsin regardless of where services are performed.
- Wisconsin does not have a reciprocity agreement with Iowa.
- * Box 15 of paper W-2, enter state abbreviation.

Example 2 – A Wisconsin resident earns \$50,000 for services performed in Iowa. \$3,100 taken out for state income tax for Wisconsin and \$3,100 taken out for state income tax for Iowa.

Box 15 State Code *	Employer's State ID Number	Box 16 State wages	Box 17 State Income Tax
RS Record Position 274-275	RS Record Position 248-267	RS Record Position 276-286	RS Record Position 287-297
State Code Element Name StateCd2.	Element Name StateEmployerAccountNum.	Element Name StateTaxableWages.	Element Name StateIncomeTax
55 (WI)	XXXXXXXXXXXXXXXXXX	\$50,000	\$3,100
19 (IA)	XXXXXXX	\$50,000	\$3,100

Notes:

- Wages earned by a Wisconsin resident are reported to Wisconsin regardless of where services are performed.
- Wisconsin does not have a reciprocity agreement with Iowa.
- * Box 15 of paper W-2, enter state abbreviation.

Example 3 – A nonresident (resident of Iowa) earns \$50,000 for services performed in Wisconsin. \$3,100 taken out for state income tax for Wisconsin and \$3,100 taken out for state income tax for Iowa.

Box 15 State Code *	Employer's State ID Number	Box 16 State wages	Box 17 State Income Tax
RS Record Position 274-275	RS Record Position 248-267	RS Record Position 276-286	RS Record Position 287-297
State Code Element Name StateCd2.	Element Name StateEmployerAccountNum.	Element Name StateTaxableWages.	Element Name StateIncomeTax
55 (WI)	XXXXXXXXXXXXXXXXXX	\$50,000	\$3,100
19 (IA)	XXXXXXX	\$50,000	\$3,100

Notes:

- Nonresident wages, for services performed in Wisconsin, are reported to Wisconsin.
- * Box 15 of paper W-2, enter state abbreviation.

Example 4 – A nonresident (resident of Illinois) earns \$50,000 for services performed in Wisconsin. \$3,100 taken out for state income tax for Illinois.

Box 15 State Code *	Employer's State ID Number	Box 16 State wages	Box 17 State Income Tax
RS Record Position 274-275	RS Record Position 248-267	RS Record Position 276-286	RS Record Position 287-297
State Code Element Name StateCd2.	Element Name StateEmployerAccountNum.	Element Name StateTaxableWages.	Element Name StateIncomeTax
55 (WI)	XXXXXXXXXXXXXXXXXX	\$0	\$0
17 (IL)	XXXXXXX	\$50,000	\$3,100

Notes:

- Wisconsin has a [reciprocity agreement](#) in place with Illinois.
- The nonresident notified the employer, using WI [Form W-220](#), that he or she is a legal resident of Illinois.
- The employer is required to submit a copy of the W-2 to the department even though Box 16 does not show any taxable wages subject to Wisconsin withholding.
- * Box 15 of paper W-2, enter state abbreviation.

Example 5 – An Illinois resident earns \$10,000 for services performed in Illinois from January through March. The individual transfers to his employer's Wisconsin office, becomes a Wisconsin resident, and earns \$40,000 for services performed in Wisconsin from April through December. \$2,500 taken out for state income tax for Wisconsin and \$650 taken out for state income tax for Illinois.

Box 15 State Code *	Employer's State ID Number	Box 16 State wages	Box 17 State Income Tax
RS Record Position 274-275	RS Record Position 248-267	RS Record Position 276-286	RS Record Position 287-297
State Code Element Name StateCd2.	Element Name StateEmployerAccountNum.	Element Name StateTaxableWages.	Element Name StateIncomeTax
55 (WI)	XXXXXXXXXXXXXXXXXX	\$40,000	\$2,500
17 (IL)	XXXXXXX	\$10,000	\$650

Notes:

- For Wisconsin purposes, the individual will file a part-year income tax return, Form 1NPR, reporting wages earned for services performed in Wisconsin.
- * Box 15 of paper W-2, enter state abbreviation.

Example 6 – A Wisconsin resident earns \$30,000 for services performed in Iowa from January through June. The individual moves to Iowa, becomes an Iowa resident and earns \$35,000 from July through December. \$2,000 taken out for state income tax for Wisconsin and \$4,000 taken out for state income tax for Iowa.

Box 15 State Code *	Employer's State ID Number	Box 16 State wages	Box 17 State Income Tax
RS Record Position 274-275	RS Record Position 248-267	RS Record Position 276-286	RS Record Position 287-297
State Code Element Name StateCd2.	Element Name StateEmployerAccountNum.	Element Name StateTaxableWages.	Element Name StateIncomeTax
55 (WI)	XXXXXXXXXXXXXXXXXX	\$30,000	\$2,000
19 (IA)	XXXXXXX	\$65,000	\$4,000

Notes:

- Wages earned by a Wisconsin resident are reported to Wisconsin regardless of where services are performed.
- Wisconsin does not have a reciprocity agreement with Iowa.
- * Box 15 of paper W-2, enter state abbreviation.

Example 7 – A Wisconsin resident earns \$30,000 for services performed in Illinois from January through June. The individual moves to Illinois, becomes an Illinois resident and earns \$35,000 for services performed in Illinois from July through December. \$2,000 taken out for state income tax for Wisconsin and \$2,250 taken out for state income tax for Illinois.

Box 15 State Code *	Employer's State ID Number	Box 16 State wages	Box 17 State Income Tax
RS Record Position 274-275	RS Record Position 248-267	RS Record Position 276-286	RS Record Position 287-297
State Code Element Name StateCd2.	Element Name StateEmployerAccountNum.	Element Name StateTaxableWages.	Element Name StateIncomeTax
55 (WI)	XXXXXXXXXXXXXXXXXX	\$30,000	\$2,000
17 (IL)	XXXXXXX	\$35,000	\$2,250

Notes:

- Wages earned by a Wisconsin resident are reported to Wisconsin regardless of where services are performed.
- Wisconsin has a reciprocity agreement with Illinois.
- For Wisconsin purposes, the individual will file a part-year income tax return, Form 1NPR, reporting wages earned as a Wisconsin resident.
- * Box 15 of paper W-2, enter state abbreviation.

Example 8 – An Illinois resident earns \$20,000 for services performed in Illinois from January through March. The individual moves to Wisconsin and becomes a Wisconsin resident. The individual continues to work in Illinois and earns \$40,000 for services performed in Illinois from April through December. \$2,500 taken out for state income tax for Wisconsin and \$1,000 taken out for state income tax for Illinois.

Box 15 State Code *	Employer's State ID Number	Box 16 State wages	Box 17 State Income Tax
RS Record Position 274-275	RS Record Position 248-267	RS Record Position 276-286	RS Record Position 287-297
State Code Element Name StateCd2.	Element Name StateEmployerAccountNum.	Element Name StateTaxableWages.	Element Name StateIncomeTax
55 (WI)	XXXXXXXXXXXXXXXXXX	\$40,000	\$2,500
17 (IL)	XXXXXXX	\$20,000	\$1,000

Notes:

- Wages earned by a Wisconsin resident are reported to Wisconsin regardless of where services are performed.
- For Wisconsin purposes, the individual will file a part-year income tax return, Form 1NPR, reporting wages earned as a Wisconsin resident.
- Wisconsin has a reciprocity agreement with Illinois.
- * Box 15 of paper W-2, enter state abbreviation

Example 9 – A Wisconsin resident earns \$50,000 for services performed in Minnesota. \$3,100 taken out for state income tax for Wisconsin and \$3,100 taken out for state income tax for Minnesota.

Box 15 State Code *	Employer's State ID Number	Box 16 State wages	Box 17 State Income Tax
RS Record Position 274-275	RS Record Position 248-267	RS Record Position 276-286	RS Record Position 287-297
State Code Element Name StateCd2.	Element Name StateEmployerAccountNum.	Element Name StateTaxableWages.	Element Name StateIncomeTax
55 (WI)	XXXXXXXXXXXXXXXXXX	\$50,000	\$3,100
27 (MN)	XXXXXXX	\$50,000	\$3,100

Notes:

- Wages earned by a Wisconsin resident are reported to Wisconsin regardless of where services are performed.
- Wisconsin does not have a reciprocity agreement with Minnesota.
- A [special withholding arrangement](#) is authorized for employers of Wisconsin residents working in Minnesota.
- *Box 15 of paper W-2, enter state abbreviation

12. APPLICABLE LAWS AND RULES

This document provides statements or interpretations of the following laws and regulations enacted as of March 11, 2021: Subchapters X, XI, and XII of ch. 71, [Wis. Stats.](#), chs. Tax 1, 2, and 3, [Wis. Adm. Code](#), and [26 U.S. Code](#) Subtitles A, C, and F. Laws or rules enacted and in effect after this date, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to this date that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2)(a), Wis. Stats.

13. QUESTIONS

[Publication W-166](#), *Withholding Tax Guide*, provides additional information relating to Wisconsin withholding tax.

[Publication 172](#), *Annual W-2, 1099-R, 1099-MISC, 1099-NEC, & W-2G Electronic Reporting*, provides additional information relating to Wisconsin's reporting specifications for wage statements and information returns.

If you have questions, contact the department at (608) 266-2776 or DORWithholdingTax@wisconsin.gov.