



Guide to Wisconsin Wage Statements and Information Returns

IMPORTANT

Submitting W-2s and 1099s through My Tax Account. Key-in and submit W-2s, 1099-MISCs and 1099-Rs at any time during the year. Entry requires an [MTA](#) username and password, even if no withholding account.

Before filing the WT-7, quarterly, monthly, and semi-monthly filers must submit all WT-6 deposit reports. If the tax reported on the WT-7 is more than the tax reported on the deposit reports, the filer will receive a rejection message. A deposit report must be filed for each reporting period (see [WI Tax Bulletin #203](#)).

To view reporting requirements article, [click here](#).

For W-2 preparation guidance, see examples in Section 7 of [Publication 172](#).

INTRODUCTION

Use this publication to prepare 2019 wage statements and information returns to be filed in 2020.

Who must file? Individuals, partnerships, fiduciaries and corporations doing business in Wisconsin must file wage statements and information returns with the Wisconsin Department of Revenue (DOR) for certain payments made in 2019 (see chart below). This includes:

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

REQUIRED WAGE AND INFORMATION RETURNS

Forms W-2, W-2G, 1099-MISC, 1099-R, or 9b, as provided below, must be filed with the department.¹ If the forms report Wisconsin withholding, you must also file the annual withholding reconciliation, WT-7, by January 31 or, if you discontinue business prior to the end of the calendar year, within 30 days of discontinuance.

Employer/payer wage and information return reporting requirements:

Form Number	Title	What to Report	Amounts to Report	Due Date ²
9b (A copy of federal Forms W-2, 1099-MISC, or 1099-R, as appropriate, may be used instead of Wisconsin Form 9b)	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
		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	Exception – If employment ends before close of calendar year, to employee on the day the last payment of remuneration is made
		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	
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	
		Pari-mutuel wager winnings paid by a Wisconsin licensed track	More than \$1,000	

¹ Other information returns must be filed with the department and reflected on the WT-7 if they report Wisconsin income tax withheld.

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.

Note - Although the Internal Revenue Service (IRS) requires other information returns, include 1099s and W-2Gs on the Wisconsin annual reconciliation only if they report Wisconsin tax withheld. Send required information returns (listed in chart on page 1) to DOR using one of the filing methods below.

HOW TO FILE

If you did not withhold Wisconsin income tax, were not required to withhold **and** never held a Wisconsin withholding tax number, enter 03688888888801 in the wage or information return box titled "Employer State ID Number."

If you file 10 or more wage statements (W-2s) or 10 or more information returns (e.g., 1099-MISC), you must file with the department electronically.

If you use payroll software to prepare your wage statements or information returns, your software may allow you to submit these electronically.

Filing options include:

- Key W-2s, including 1099s and W-2Gs with Wisconsin withholding, in My Tax Account as you file the annual reconciliation (WT-7).
- Key W-2s, 1099-MISCs, and 1099-Rs at any time during the year in My Tax Account. Log into My Tax Account and select "Enter W-2/1099 Information."
- Submit an EFW2 file (for W-2s) through [DOR's website](#).
- Submit an IRS formatted file (for 1099-MISC, 1099-R, W-2G) through [DOR'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:

Wisconsin Department of Revenue
PO Box 8920
Madison WI 53708-8920

Note - Do not send federal or state transmittal form.

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 Wisconsin [Publication 172](#).

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.

CORRECTING STATEMENTS & RETURNS

Send a corrected EFW2 or 1099 file [electronically](#) or send a W-2c or corrected 1099 to the address shown in prior column, 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.

WAIVERS

If you are required to file wage statements or information returns with us 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 to us by mail, fax or email:

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

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

EXTENSIONS

An employer may request a 30-day extension for filing:

- An annual reconciliation (WT- 7)
- Wage statements and information returns

If the due date for filing the annual reconciliation is extended, the due date for filing wage statements and information returns is also extended.

Due dates for the following cannot be extended:

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

Extensions must be requested in writing, via email or through My Tax Account on or before the original due date.

Attn: Extension Request Registration Unit
Mail Stop 3-80
PO Box 8902
Madison WI 53708-8902
DORRegistration@wisconsin.gov

PENALTIES

Failure to file an 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.

QUESTIONS?

Publication W-166, *Wisconsin Withholding Tax Guide*, provides additional information relating to Wisconsin withholding tax.

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

Applicable Laws and Rules

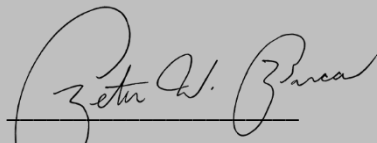
This document provides statements or interpretations of the following laws and regulations in effect as of October 15, 2019: Subchapters X, XI, and XII of ch. 71, Wis. Stats., chs. Tax 1, 2, and 3, Wis. Adm. Code, and 26 U.S. Code Subtitles A, C, and F.

Laws enacted and in effect after October 15, 2019, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to October 15, 2019, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2)(a), Wis. Stats.

Certification Statement

As the Secretary of the Wisconsin Department of Revenue (DOR), I have reviewed this guidance document or proposed guidance document and I certify that it complies with secs. 227.10 and 227.11, Wis. Stats. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is not explicitly required or explicitly permitted by a statute or rule that has been lawfully promulgated. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is more restrictive than a standard, requirement, or threshold contained in the Wisconsin Statutes.

DEPARTMENT OF REVENUE



Peter Barca

Secretary of Revenue