

# Wisconsin Withholding Tax Guide

Effective for Withholding Periods  
Beginning On or After April 1, 2014

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**TABLE OF WISCONSIN WITHHOLDING FORMS AND FEDERAL COUNTERPART**

<b>WI FORM NUMBER</b>	<b>FORM TITLE</b>	<b>FEDERAL COUNTERPART</b>
BTR-101	Application for Business Tax Registration	SS-4
WT-4	Employee's Wisconsin Withholding Exemption Certificate & New Hire Reporting	W-4
WT-4A	Wisconsin Employee Withholding Agreement	None
WT-6	Withholding Tax Deposit Report	Form 8109
WT-7	Employer's Annual Reconciliation of Wisconsin Income Tax Withheld from Wages	W-3
None*	Wage and Tax Statement	W-2
Form 9b	Wisconsin Information Return	1099, W-2G
WT-11	Nonresident Entertainer's Receipt for Withholding by Employer	None
W-200	Certificate of Exemption from Wisconsin Income Tax Withholding	None
W-220	Nonresident Employee's Withholding Reciprocity Declaration	None

\* Wisconsin uses federal Form W-2

**IMPORTANT NEWS**

**No Changes in Withholding Rates for 2016.** The current withholding tax rates remain in effect.

**Registration and tax reporting exemptions related to work performed during a declared state of emergency.** [2015 Wisconsin Act 84](#) provides qualifying out-of-state employers and out-of-state employees an exemption from employer withholding registration and income tax reporting requirements, if the qualifying employer or employee is in Wisconsin solely to perform disaster relief work in connection with a state of emergency declared by the Governor.

“Disaster relief work” means work, including repairing, renovating, installing, building, or performing other services or activities, relating to infrastructure in this state that has been damaged, impaired, or destroyed in connection with a declared state of emergency.

“Infrastructure” includes property and equipment owned or used by a telecommunications provider or cable operator or that is used for communications networks, including telecommunications, broadband, and multichannel video networks; electric generation, transmission, and distribution systems; gas distribution systems; water pipelines; and any related support facilities that service multiple customers or citizens, including buildings, offices, lines, poles, pipes, structures, equipment, and other real or personal property.

In order to claim an exemption under the Act, the qualifying business or employee must contact the department within 90 days of the last day of the disaster period. Additional information will be published in the department's disaster relief publication. The above provisions first apply to taxable years beginning on January 1, 2015.

**Wage and Information Return Reporting Requirements.** In a continued effort to fight fraud, the department wants to ensure the information you file matches the information reported by the payee. Review and follow the requirements in this publication to submit wage statements and information returns for payments made in 2015.

Before filing verify the payer's 15-digit withholding tax number, federal employer identification number and legal name using our account [look-up](#). Payroll service providers can use our [withholding data exchange](#) to verify client information in bulk. Wage or information returns with incomplete or incorrect information will be rejected. Rejected returns must be corrected and resubmitted.

**Withholding Calculator.** If you are an employee with too much or too little withheld from your paycheck, you may find our withholding calculator helpful. The calculator will estimate the amount of Wisconsin income tax withheld by your

employer based on the number of withholding exemptions you claim, your withholding status and pay information. Download the [Department of Revenue Mobile App](#) to access the calculator.

### CAUTION

The information in this publication reflects the position of the Wisconsin Department of Revenue of laws enacted by the Wisconsin Legislature as of December 1, 2015. Laws enacted after that date, administrative rules, and court decisions may change the interpretations in this publication.

## I. FEDERAL EMPLOYER'S TAX GUIDE

Wisconsin individual income and withholding tax laws generally conform to the federal Internal Revenue Code. Most definitions and instructions are identical to those used by the Internal Revenue Service (IRS) and published in the Federal Employer's Tax Guide Circular E (Publication 15) and the Employer's Supplemental Tax Guide (Publication 15-A). These publications may be obtained at [irs.gov](http://irs.gov), your local IRS office, or by calling 1-800-829-3676.

## II. REGISTRATION AND GENERAL WITHHOLDING TAX PROVISIONS

### A. Application Process

Every employer who pays wages subject to Wisconsin withholding, or voluntarily withholds Wisconsin tax, must register for a Wisconsin withholding tax number. Register online at [tap.revenue.wi.gov/btr](http://tap.revenue.wi.gov/btr) or complete Form BTR-101, *Application for Wisconsin Business Tax Registration*. An application may also be obtained by contacting any of our local offices, or by calling (608) 266-2776.

If you register online you will receive a Wisconsin withholding tax number within one to two business days. No expedite fee is charged for this service. Allow 15 business days for processing of paper applications.

Fully complete your application. Failure to include information such as the first date of withholding, your federal employer identification number, or an estimate of the amount of tax to be withheld could delay the processing of your application.

**Business Tax Registration Renewal Fee:** The initial \$20 registration fee covers a period of two years. At the end of that period, a \$10 renewal fee applies every two years to all persons holding permits or certificates subject to Business Tax Registration provisions.

**Expedited Fee:** You may receive immediate service on your application when you visit the department's Madison office located at 2135 Rimrock Road or when you fax your application to (608) 264-6884 as explained below. We charge a \$10 expedite fee for this service.

When faxing the application:

- Include a cover sheet with the contact's name, fax and telephone numbers,
- Use black ink,
- Write "Expedite" across top of application.

### B. Wisconsin Withholding Tax Number

**Employers should use the 15-digit Wisconsin withholding tax number assigned to your business for all state withholding tax reporting.**

The Wisconsin withholding tax number has 15 digits and appears as: 036-0000000000-00. You will retain your number permanently, unless you no longer have a withholding requirement and close your account. If you have more than one withholding tax number, notify us. We will let you know which number to use.

Each corporation (subsidiary) of an affiliated group, which has its own employees and its own federal employer identification number, must apply for its own Wisconsin withholding tax number. Each corporation is considered a separate employer. Unlike the Internal Revenue Service, **Wisconsin does not permit the use of a Common Paymaster.** However, a corporation that has several divisions (not separate entities) must have a single Wisconsin withholding tax number to report withholding for all divisions.

The Wisconsin withholding tax number is different from the federal employer identification number. Always use the Wisconsin withholding tax number when corresponding with us.

### **C. Filing Frequency**

We assign your filing frequency based on information provided in your application. If your withholding liability changes, you may be notified in writing of a change to your filing frequency starting with the period beginning January 1 of the next calendar year.

Send requests to file more frequently by letter or email. You must include the reason you are requesting a change and your Wisconsin withholding tax number. Mail your request to Wisconsin Department of Revenue, Mail Stop 3-80, P.O. Box 8902, Madison, WI 53708-8902 or email your request to [DORWithholdingTax@revenue.wi.gov](mailto:DORWithholdingTax@revenue.wi.gov).

Continue to file according to your assigned filing frequency. If we approve your request, we will send you a letter with the new filing frequency and effective date.

### **D. Reactivate Withholding Account**

If you resume business or rehire employees, and previously held a Wisconsin withholding tax number, request reinstatement of your prior number if ownership of your business is the same. Call (608) 266-2776 or email your request to [DORRegistration@revenue.wi.gov](mailto:DORRegistration@revenue.wi.gov).

### **E. Change In Business Entity**

An employer who changes the type of business entity (e.g., sole proprietorship to partnership or corporation, or partnership to corporation) must obtain a new Wisconsin withholding tax account number. An employer who acquires the business of another employer may NOT use the former employer's tax number. The new employer must apply for his or her own number.

**Note:** The department has adopted a policy similar to the IRS regarding partner changes. Generally, if you are required to obtain a new federal employer identification number, you are also required to register for a new Wisconsin withholding tax number.

A continuing partnership with an ownership change of less than 50% may continue using the same Wisconsin withholding tax account number. When the change in ownership is 50% or more, follow federal requirements. If a new federal identification number is required, a new Wisconsin withholding number is required. Send the names, addresses, and social security numbers of added or dropped partners to the department within 10 days after a change takes place.

A separate annual reconciliation (WT-7) and wage and information returns must be filed for each legal entity.

### **Single Member LLC:**

A disregarded entity is automatically considered an “employer” for purposes of federal withholding taxes. Wisconsin follows this treatment. This means a single-owner entity that is disregarded as a separate entity under Internal Revenue Code is an “employer” for Wisconsin withholding tax purposes.

As an “employer,” a disregarded entity must obtain a Wisconsin withholding tax number.

## F. Employee's Withholding Exemption Certificate

The Wisconsin Withholding Exemption Certificate (Form WT-4) is used to determine the amount of Wisconsin income tax to be withheld from employee wages. Every newly-hired employee must give Form WT-4 to his or her employer, unless claiming the same number of withholding exemptions for federal and state purposes. Employers may also use this form to comply with new hire reporting requirements.

## G. Special Situations Regarding Form WT-4 And Form WT-4A

*ADDITIONAL WITHHOLDING:* If the amount withheld is insufficient to meet an employee's annual income tax liability, the employee can avoid making estimated tax payments or paying a large amount with their income tax return by reducing the number of withholding exemptions claimed. If no exemptions are claimed, and underwithholding still results, the employee may designate an additional amount to be withheld using Wisconsin Form WT-4 or submit a written request to the employer to have an additional amount withheld each pay period.

*LESS WITHHOLDING:* If the maximum number of allowable exemptions is claimed and over withholding still occurs, the employee may request the employer withhold a lesser amount. In such instances, the employee must complete an Employee Withholding Agreement (Form WT-4A).

The employee must provide a copy of the agreement to the employer and the department. The department is authorized to void an agreement by written notification to the employer and employee if it is determined that the agreement is incorrect or incomplete.

*NO WITHHOLDING:* An employer is not required to deduct and withhold Wisconsin income tax from the employee's wages when the employee certifies to the employer on Form WT-4 that the employee had no income tax liability for the prior year and anticipates no liability for the current year. Federal Form W-4 cannot be used by an employee to claim complete exemption from Wisconsin withholding. See item H, for an explanation of the employer's responsibility to furnish a copy of the exemption certificate to this department.

Employers must retain copies of Forms WT-4 and WT-4A submitted by their employees. **Note:** A claim for total exemption from withholding tax must be renewed annually. Employers should review their records at the beginning of each year to ensure they have a current Form WT-4 on file for each employee claiming total exemption from withholding tax.

*EMPLOYEES WHO PREPAY THEIR WISCONSIN INCOME TAX:* An employee may prepay with the department 100 percent of his or her estimated tax for the next year before the last day of the current year.

We will issue a Certificate of Exemption From Wisconsin Income Tax Withholding (Form W-200) for the employee to present to his or her employer. The employee is then entitled to a complete exemption from Wisconsin withholding for the designated year. This is a voluntary action by the employee and may not be forced by the employer. The employer should not ask the employee to complete, nor should the employer accept, a Form WT-4 which claims total exemption for the year of the prepayment.

See our [Prepayment of Tax](#) common question for addition information.

## H. Employees Claiming Exemption From Withholding (Forms W-4 and WT-4)

Wisconsin law requires that a copy of the appropriate exemption form be filed with the department whenever either of the following conditions exists:

- The employee claims more than 10 exemptions.
- The employee claims complete exemption from Wisconsin withholding and earns over \$200 a week.

**Employers.** Send Forms W-4/WT-4 copies claiming more than 10 exemptions or complete exemption from withholding to Wisconsin Department of Revenue, Audit Bureau, P.O. Box 8906, Madison, WI 53708-8906. Form WT-4 is the only form that may be used to claim complete exemption from Wisconsin withholding. Federal Form W-4 cannot be substituted.

Copies of employee exemption certificates filed during a quarter must be submitted at the end of the quarter. No copy is required if the employee is no longer working for the employer at the end of the quarter.

We will review certificates filed by the employer upon receipt. Employers withhold taxes as requested by their employee, unless the employer receives written instructions from the department to withhold on some other basis.

**Employees.** When an employee claims complete exemption from Wisconsin withholding tax, a new Form WT-4 must be filed annually. The employer must receive a completed Form WT-4 for the current income year on or before April 30, of that year. If the employee fails to furnish an exemption form, the employee shall be considered as claiming zero withholding exemptions.

### **I. New Hire Reporting Requirements**

All employers with a federal employer identification number must report all newly-hired or rehired employees to the New Hire Program within **20 days** of hire or re-hire.

The easiest and most cost effective way to report new hires is via the Internet. For more information, visit <https://wi-newhire.com> or contact the New Hire Processing Center toll free at 1-888-300-4473.

### **J. Wages Paid To Residents Who Work Outside Wisconsin**

Wages paid to Wisconsin residents are subject to Wisconsin withholding, whether paid for services performed entirely in Wisconsin, partly in and partly outside Wisconsin, or entirely outside Wisconsin. The Secretary of Revenue may authorize special withholding arrangements in hardship cases resulting from situations in which persons domiciled in Wisconsin are subjected to withholding in some other state because they perform substantial personal services in such other state.

### **K. Special Minnesota Withholding Arrangement**

The Secretary of Revenue has authorized a special withholding arrangement for employers of Wisconsin residents working in Minnesota. Wisconsin withholding will not be required under the following circumstances:

- The employee is a legal resident of Wisconsin (i.e., domiciled in Wisconsin) when the wages are earned in Minnesota, and
- The same wages earned by the Wisconsin resident are subject to Minnesota withholding and would be subject to Wisconsin withholding.

Employees who do not have Wisconsin income tax withheld from wages earned in Minnesota must make regular estimated tax payments if they expect to owe \$500 or more with their Wisconsin income tax return for the year. For more information see, [revenue.wi.gov/faqs/ise/mnrecipro.html](https://revenue.wi.gov/faqs/ise/mnrecipro.html).

### **L. Wages Paid To Nonresidents Who Work In Wisconsin**

All wages paid to nonresidents (persons domiciled outside Wisconsin), for services performed in Wisconsin\*, are subject to withholding unless:

1. Employers are interstate rail or motor carriers, subject to the jurisdiction of the federal Interstate Commerce Commission and the employee regularly performs duties in two or more states.
2. Payment is for retirement, pension and profit sharing benefits received after retirement.
3. Employees are residents of a state with which Wisconsin has a reciprocity agreement; refer to the **Reciprocity** section.
4. Employees are residents of a state with which Wisconsin does not have a reciprocity agreement and either:

- a. the employer is an interstate air carrier subject to the jurisdiction of the federal Interstate Commerce Commission and the employee earns 50% or less of his or her compensation in Wisconsin, or
- b. the employer can reasonably expect the annual Wisconsin earnings to be less than \$1,500.

If the employee wage estimate in 4b above exceeds \$1,500, the employer must withhold from wages paid thereafter, sufficient amounts to offset amounts not withheld from wages previously paid.

\*If a nonresident earns wages both in and outside of Wisconsin, only that part of the wages earned in Wisconsin in each payroll period is subject to Wisconsin withholding. It may be necessary for the employer to make a reasonable division of wages for each payroll period with regard to services performed in and outside of Wisconsin. The employer may also be required to withhold income tax for the employee's state of residence. Contact the department in that state for more information.

**Reciprocity:** Wisconsin has reciprocity agreements with Illinois, Indiana, Kentucky, and Michigan. Persons who employ residents of those states are not required to withhold Wisconsin income taxes from wages paid to such employees. Written verification is required to relieve the employer from withholding Wisconsin income taxes from such employee's wages. [Form W-220, Nonresident Employee's Withholding Reciprocity Declaration](#), may be used for this purpose.

## **M. Nonresident Employers**

Employers engaged in business in Wisconsin (e.g., organized under Wisconsin law, licensed to do business in Wisconsin, or transacting business in Wisconsin) have the same requirements to withhold as Wisconsin employers.

Employers who are not engaged in business in Wisconsin, but who employ Wisconsin residents outside of Wisconsin, may voluntarily register to withhold Wisconsin tax. If the employer chooses not to withhold the tax, the employee may be required to make estimated payments of Wisconsin income tax. Payments may be made online at [tap.revenue.wi.gov/pay](http://tap.revenue.wi.gov/pay) or by using Form 1-ES, Estimated Tax for Individuals, Estates and Trusts.

## **N. Withholding On Nonresident Entertainers**

Wisconsin law requires nonresident entertainers to submit a surety bond or cash deposit if the accumulative total contract price for their performance(s) in Wisconsin exceeds \$7,000.

If the bond or deposit is not filed and the total contract price for the entertainer's performance(s) exceeds \$7,000, the "employer" must withhold a flat 6% tax from the total contract price from the payment made to the nonresident entertainer.

As of January 1, 2014, total contract price does not include travel expense payments made to, or on behalf of, an entertainer that are 1) made under an accountable plan and 2) for actual transportation, lodging, and meals that are directly related to the entertainer's performance in Wisconsin.

This withholding is separate from regular employee withholding and applies only to nonresident entertainers. Any tax withheld under this nonresident entertainer law *must be submitted separately* from regular withholding taxes.

A surety bond or cash deposit must be made in the amount of 6% of the total contract price at least seven days prior to the Wisconsin performance. Cash deposits and withholding payments should be made electronically at [tap.revenue.wi.gov/services](http://tap.revenue.wi.gov/services).

If payment is not made electronically:

- Mail Form WT-11 and the remittance to Wisconsin Department of Revenue, PO Box 8966, Madison WI 53708-8966, or
- Deliver to the department's Madison office at 2135 Rimrock Road.

One copy of Form WT-11 should be given to the nonresident entertainer and one copy should be retained by the employer. If you need more information on Form WT-11, call (608) 264-1032.

A nonresident entertainer is:

- A nonresident person who furnishes amusement, entertainment, or public speaking services, or performs in one or more sporting events in Wisconsin for consideration or,
- A foreign corporation, partnership, or other type of entity, not regularly engaged in business in Wisconsin, that derives income from amusement, entertainment, or sporting events in Wisconsin or from the services of a nonresident person as defined above.

For more information, see [Publication 508](#), *Wisconsin Tax Requirements Relating to Nonresident Entertainers*.

## **O. Withholding For Noncash Fringe Benefits**

Taxable noncash fringe benefits provided to employees must be treated as additional wages that are subject to withholding. Generally the determination of whether a fringe benefit is taxable for Wisconsin is based on federal income tax law. Noncash fringe benefits that are subject to federal withholding tax are also subject to Wisconsin withholding, at the same value and for the same payroll period.

Examples of taxable noncash fringe benefits that are subject to withholding include: use of employer-provided automobiles for commuting, an employer-provided vacation, free or discounted commercial airline flights, and employer-provided tickets to entertainment events.

The amount of Wisconsin income tax to be withheld from an employee who receives taxable noncash fringe benefits can be determined by:

1. Combining the employee's taxable noncash fringe benefits and regular wages and determining the withholding as though the total constituted a single wage payment.
2. Treating the taxable noncash fringe benefit as a supplemental wage payment and determining the amount to be withheld by following the instructions for supplemental wage payments found on page 20 of this guide.

**Note:** Federal law permits an employer to elect not to withhold federal income tax for taxable noncash fringe benefits which employees realize from the use of an employer-provided vehicle. Employers who make this election for federal purposes will not be required to withhold Wisconsin income tax for the same vehicle fringe benefits.

## **P. Health Savings Accounts**

Effective for taxable years beginning in 2011 and thereafter, Wisconsin follows federal provisions relating to HSAs. The only difference is the imposition of penalties. For details, see [revenue.wi.gov/taxpro/fact/healthsavings.pdf](http://revenue.wi.gov/taxpro/fact/healthsavings.pdf).

## **Q. Third Party Sick Pay**

Wisconsin does not follow the federal provisions relating to payments of sick pay made by third parties (e.g., an insurance company). Wisconsin statutes provide that when a third party payer of sick pay makes payments directly to the employee and the employee has provided a written request to withhold Wisconsin income tax from those payments, the third party payer must report and remit the income tax withheld from sick pay, not the employer.

For Wisconsin purposes, the payer of third party sick pay plans who withhold Wisconsin income tax must issue a wage statement (federal Form W-2) directly to the individual who received the sick pay. The Form W-2 must report the amount of taxable sick pay and the total amount of Wisconsin income tax withheld.

## **R. Pensions**

If a pension recipient requests in writing that Wisconsin income tax be withheld from his or her pension, the payer, if engaged in business in Wisconsin, must withhold tax in accordance with Wisconsin withholding tables in this booklet or in the amount that the pension recipient designates to the payer. However, the amount withheld from each pension payment may not be less than \$5.

## **S. Reporting Of Wages For Agricultural, Domestic, Or Other Employees Exempt From Withholding**

"Wages" means all remuneration for services performed by an employee for an employer. Wages are subject to Wisconsin withholding tax with the exception of agricultural, domestic or other employee wages exempt from withholding as provided in sec. 71.63, Wis. Stats.

All entities with activities in Wisconsin whether paying taxable wages or not, are required to provide their payees a federal Form W-2, 1099-MISC or 1099-R and should follow these reporting guidelines:

- Wages, regardless of the amount, are to be reported on federal Form W-2.
- All payments which are not wages but from which Wisconsin income tax has been withheld are to be reported on federal Form W-2, 1099-MISC or 1099-R as appropriate.
- Payments of \$600 or more that are not wages and from which no Wisconsin income tax has been withheld are to be reported on federal Form 1099.

If you do not hold a Wisconsin withholding tax number because you are not required to (and did not) withhold from employees wages (agriculture, domestic, etc.), enter 03688888888801 on the W-2 in the box titled "Employer's State ID Number."

Forms W-2, W-2G, 1099-MISC, and 1099-R must be filed with the department as outlined in [Publication 117](#), *Guide to Wisconsin Wage Statements and Information Returns*. If the forms report Wisconsin withholding, you must also file the annual reconciliation (WT-7) by January 31. If the due date falls on a weekend or legal holiday, the due date becomes the business day immediately following the weekend or legal holiday.

## **T. Willful Misclassification Penalty for Construction Contractors**

Any employer engaged in the construction of roads, bridges, highways, sewers, water mains, utilities, public buildings, factories, housing, or similar construction projects who willfully provides false information to the department, or who willfully and with intent to evade any withholding requirement, misclassifies or attempts to misclassify an individual who is an employee of the employer as a nonemployee shall be fined \$25,000 for each violation.

## **U. Payments Made To Decedent Estate Or Beneficiary**

Various types of payments are made to the estate or to beneficiaries of a deceased employee which result from the deceased person's employment. The department follows IRS policy in determining whether withholding of income tax is required from these payments.

*SUBJECT TO WITHHOLDING:* An uncashed check originally received by a decedent prior to the date of death and reissued to the decedent's personal representative shall be subject to withholding of Wisconsin income tax.

*NOT SUBJECT TO WITHHOLDING:* The following types of payments to a decedent's personal representative or heir shall not be subject to withholding of Wisconsin income tax:

- Payments representing wages accrued to the date of death but not paid until after death.
- Accrued vacation and sick pay.
- Termination and severance pay.
- Death benefits such as pensions, annuities and distributions from a decedent's interest in an employer's qualified stock bonus plan or profit sharing plan, as provided in s. [71.63\(6\)\(j\)](#), Wis. Stats.

### III. DEPOSITING WITHHELD TAXES

#### A. Reporting Requirements

Wisconsin income taxes are to be withheld from employees in accordance with the instructions in this guide. Withholding liability is incurred when wages are paid to employees, not when wages are earned. The tax withheld is to be held in trust for the state by the employer and remitted via the withholding deposit report (WT-6) or annual reconciliation (WT-7), according to each employer's assigned filing frequency.

Withholding deposit reports and the annual withholding reconciliation must be submitted electronically unless you've been granted a department waiver from electronic filing.

#### B. Deposit Report (WT-6) Filing Options

Form WT-6 filing and payment options include:

- [My Tax Account](#)
- [Telefile](#)
- [Credit Card](#)
- [ACH Credit](#)
- [WT-6 File Transmission](#)

If an [electronic filing waiver](#) has been granted, you may mail your deposit report.

*WAGE ATTACHMENTS:* Amounts collected from certification (garnishment) of employee wages should NOT be remitted with Wisconsin income tax withheld from employees. All employers must submit wage attachment payments electronically unless they have been granted an exception. We offer two electronic payment methods:

- [My Tax Account](#)
- [ACH Credit](#)

For more information, visit [revenue.wi.gov/eserv/wage/wage.html](http://revenue.wi.gov/eserv/wage/wage.html).

#### C. Reporting Periods

The filing frequency assigned to you by the department has a set number of reporting periods per calendar year.

Filing Frequency	# of Reporting Periods Per Calendar		Tax Period End Date
	WT-7	WT-6	
Annual	1	*	12/31
Quarterly	1	4	3/31, 6/30, etc.
Monthly	1	12	1/31, 2/28, etc.
Semi-monthly	1	24	1/15, 1/31, etc.

\*No WT-6 deposit report required

When determining the appropriate reporting period, it is helpful to remember that withholding liability is incurred when wages are paid to the employee, not when wages are earned.

**Example:** Each month a semi-monthly filer must file a report for the 1st through the 15th of the month and a report for the 16th through the end of month. An employer that files on a semi-monthly basis pays employees on January 11. As a result, the income tax withheld is reported in the period ending January 15 (tax period end date). This report is due to the department by January 31 (tax period due date).

**Example:** An employer that files on a monthly basis pays employees on December 26. As a result, the income tax withheld is reported in the period ending December 31 (tax period end date). This report is due to the department by January 31 (tax period due date).

**A withholding deposit report must be submitted whether or not any taxes are withheld during the period.**

ACH debit payments made via the *My Tax Account* program must be initiated by 4:00 p.m. central standard time of the due date to be considered timely paid. The electronic withholding deposit report must be made by the due date to be considered timely filed.

All withholding filers with an active withholding tax account number are required to file an annual reconciliation (WT-7).

#### **D. Reporting Changes To Wisconsin Employer Account Information**

Employers are obligated to keep the department current of any changes of name or address. You can notify the department by one of the methods below:

- Submit address change through *My Tax Account*
- Email: [DORRegistration@revenue.wi.gov](mailto:DORRegistration@revenue.wi.gov)
- Write: Wisconsin Department of Revenue, PO Box 8902, Madison, WI 53708-8902
- Fax to: (608) 264-6884, Attn: Registration Unit

#### **E. Filing Due Dates**

**Note** – If the original due date falls on a weekend or holiday, the return and/or payment is due the business day following the weekend or holiday.

#### **Deposit Reports (WT-6)**

*Annual filers* – No deposit report required. Withholding is reported on annual reconciliation.

*Monthly or quarterly filers* – Deposit report is due on or before the last day of the month following the monthly or quarterly withholding period.

*Semi-monthly filers* – When the employee pay date is on or between the 1st and the 15th of the month, the amount deducted and withheld for the period ending the 15th of the month is due on or before the last day of the month.

When the employee pay date is on or between the 16th and the end of the month, the amount deducted and withheld for the period ending the last day of the month is due on or before the 15th of the following month.

Example: An employee is paid December 16. The employer reports withholding on the deposit report for period ending December 31. This deposit report is due January 15.

#### **Annual Reconciliation (WT-7)**

*All filers* – The annual reconciliation and wage statements (Forms W-2, W-2G, 1099-R, 1099-MISC, etc.) are due to the department by January 31, the last day of the month following the calendar year. When the withholding account is closed before December 31, the annual reconciliation and wage statements are due within 30 days of the account cease date.

#### **F. Extensions**

The department may grant a one-month extension to file the deposit report (Form WT-6). Extension requests must be received by the original due date of the deposit report. **Note:** Interest will be imposed during the one-month extension period at the rate of one percent. To request an extension, do one of the following:

- Complete the *Request Extension to File in My Tax Account*
- Email [DORRegistration@revenue.wi.gov](mailto:DORRegistration@revenue.wi.gov)
- Write to Wisconsin Department of Revenue, P.O. Box 8902, Madison, WI 53708-8902
- Fax to (608) 264-6884

## **G. Failure To File Or Pay By The Due Date**

Failure to receive a Wisconsin withholding tax account number does not relieve the employer from timely reporting and depositing the tax withheld.

*LATE FILING FEE:* Any person who is required to file a withholding report and deposit withholding taxes that fails to do so timely and the department shows that the taxpayer's action or inaction was due to the taxpayer's willful neglect and not to reasonable cause, shall be subject to a \$50 late fee, except for corporations taxed under subch. IV or insurance companies taxed under subch. VII of ch. 71, Wis. Stats., the late fee is \$150.

*PENALTIES:* Any employer who fails or refuses to file a report or statement or remit taxes withheld from employee wages on or by the due date may be subject to penalties upon a showing by the department that the taxpayer's action or inaction was due to the taxpayer's willful neglect and not to reasonable cause.

A negligence penalty of 5% of the tax due for each month the report is filed after the due date may be imposed. The maximum negligence penalty for late filing is 25% of the tax due. The negligence penalty may be waived on appeal if a return is filed late due to reasonable cause.

A penalty of 25% of the amount not withheld or properly reported, deposited or paid over may also be imposed.

*INTEREST:* Interest accrues at the rate of 18% per year on any taxes that are not deposited in a timely manner. During a period in which an extension is granted, interest accrues at the rate of 1% per month.

## **H. Failure To Report Amount Of Taxes Withheld**

An estimated tax amount may be assessed to an employer who fails to timely report the amount of tax withheld for a period. This estimated amount, if left unanswered, may become final and due. An estimated tax amount, once delinquent, may only be adjusted by the filing of an actual deposit report and/or annual reconciliation and accompanying employee wage and tax statements.

## **I. Refund/Credit For Overpayment(s)**

A claim for refund of an overpayment must be filed within four years from the due date of the income or franchise return. A written request for a refund must be submitted to the department within the four-year period and the request must be accompanied by an amended annual reconciliation and employee wage and tax statements (if changed).

Mail claims for refund to Wisconsin Department of Revenue, Mail Stop 3-14, P.O. Box 8920, Madison, WI 53708-8920.

**EXCEPTION: When an overpayment occurs on a prior period, the withholding liability and payment may be reduced on a later period within the same calendar year, provided the annual reconciliation for that year has not been filed.**

## **J. Other**

A person required to collect, account for, or pay withholding taxes, who willfully fails to collect, account for, or pay those taxes to the department, may be held personally liable for such taxes, including interest and penalties.

## IV. RECONCILIATION PROCESS

### A. Preparing Employee W-2

The following must be reported as Wisconsin wages in box 16 of Form W-2:

- All wages earned by Wisconsin residents, regardless of where services were performed.
- All wages earned by nonresidents for services performed in Wisconsin, unless the individual is a resident of Illinois, Indiana, Kentucky or Michigan and has properly completed [Form W-220](#), *Nonresident Employee's Withholding Reciprocity Declaration*.

Additional W-2 preparation guidance is available at: [revenue.wi.gov/taxpro/news/2014/140124.html](http://revenue.wi.gov/taxpro/news/2014/140124.html).

### B. Furnishing Employees With Wage And Tax Statements

A wage and tax statement (federal Form W-2) must be prepared for each employee to whom wages were paid during the previous calendar year, regardless of the amount of wages paid, and, *even though no tax was withheld*.

Give the proper copies of this statement to the employee by the following January 31, or at the time employment is terminated. See “Discontinuing Withholding” on page 16 for more information. The copy designated for the department must be sent to the department along with the annual reconciliation. Filing options are provided in this publication.

If it is necessary to correct a wage and tax statement after it has been given to an employee, a W-2c must be issued to the employee. If the error affects a reconciliation already filed, file an amended reconciliation.

File corrected wage statements with the department. Options include:

- Submit a corrected EFW2 file to [revenue.wi.gov/eserv/w-2.html](http://revenue.wi.gov/eserv/w-2.html),
- Send a W-2c to:  
Wisconsin Department of Revenue  
PO Box 8920  
Madison WI 53708-8920

If a wage statement is lost or destroyed, a substitute copy clearly marked “Reissued by Employer” should be furnished to the employee.

Any “employee” copies of wage statements which, after reasonable effort, cannot be delivered to employees should be retained by the employer for four years.

**Note:** Any employer who furnishes a false or fraudulent wage statement or who intentionally fails to furnish a wage statement is subject to a penalty under Wisconsin law.

### C. Annual Reconciliation (WT-7) Filing Options

On or before January 31 of each year, each filer with an active withholding tax number must file an annual reconciliation for the prior year.

Filing and payment options include:

- [My Tax Account](#)
- [Telefile](#)
- [File Transfer](#)

The WT-7 reconciles the amount withheld from wages paid to employees with the amount deposited throughout the calendar year on the WT-6 deposit reports. In addition to filing the WT-7, submit supporting wage statements and information returns.

Failure to file a completed annual reconciliation or its equivalent can result in the disallowance of the wage deduction on your individual income tax return or corporation franchise or income tax return.

If an [electronic filing waiver](#) has been granted, you may mail Form WT-7 along with supporting wage and information returns.

**Note:** Amounts collected from the certification (garnishment) of wages should NOT be included as Wisconsin tax withheld on the W-2 form or annual reconciliation.

**LATE FILING FEES:** Any person who is required to file a withholding report and deposit withholding taxes that fails to do so timely, and the department shows that the taxpayer's action or inaction was due to the taxpayer's willful neglect and not to reasonable cause, shall be subject to a \$50 late fee, except for corporations taxed under subch. IV or insurance companies taxed under subch. VII of Ch. 71, Wis. Stats., the late fee is \$150.

**PENALTIES:** A penalty of 25% of the amount not withheld, properly deposited or paid over may be imposed, upon a showing by the department that the taxpayer's action or inaction was due to the taxpayer's willful neglect and not to reasonable cause.

**APPEALS:** If you are appealing an amount due, you must submit your appeal through *My Tax Account*, or send a letter to Wisconsin Department of Revenue, P.O. Box 8981, Madison WI 53708-8981. If sending a letter, be sure to include your Wisconsin withholding number. We do not accept appeal requests made by email or telephone.

#### D. Wage and Information Return Requirements

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"> <li>• 15 digit Wisconsin withholding tax number. Those who did not withhold, are not required to withhold <b>and</b> never held a Wisconsin withholding tax number, must use 036888888888801.</li> <li>• Nine digit federal employer identification number (FEIN)</li> <li>• Legal name must match numbers above</li> <li>• Nine digit payee tax identification number</li> <li>• Wisconsin as top state (if possible)</li> </ul> <p><b>Before filing:</b></p> <ul style="list-style-type: none"> <li>• Register, if required, or make any name changes</li> <li>• Verify the first three items above using our <a href="#">account look-up</a></li> <li>• Payroll providers can use our <a href="#">withholding data exchange</a> to verify client information</li> </ul>	<p><b>Electronic</b></p> <ul style="list-style-type: none"> <li>• If you file 50 or more wage statements or information returns, you must file them electronically. See <a href="#">Publication 117</a> for "How to File."</li> </ul> <p><b>Paper</b></p> <ul style="list-style-type: none"> <li>• If you file less than 50, we encourage you to file electronically. Otherwise, mail them to the following address:</li> </ul> <p>Wisconsin Department of Revenue PO Box 8920 Madison WI 53708-8920</p> <p><b>Do not send to any other address</b></p>	<ul style="list-style-type: none"> <li>• Data must be in similar location of federal form on IRS website</li> <li>• Must be in form format. We will not accept text lists.</li> <li>• No more than four statements or returns per page</li> <li>• Page no larger than 8.5"x11"</li> <li>• Page no smaller than 2.75" high or 4.25" wide</li> <li>• Send only one statement or return per employee/ payee (no duplicates)</li> <li>• Use blue or black ink</li> </ul>	<ul style="list-style-type: none"> <li>• 1096-federal transmittal form</li> <li>• 1099-DIV or 1099-INT if no Wisconsin withholding (do not include on WT-7)</li> <li>• CDs, magnetic tapes or transmit non-SSA PDFs</li> <li>• Carbon copies</li> <li>• Correspondence</li> <li>• Duplicate W-2s with no change (if change made, file W-2c only)</li> <li>• Forms W-2 with no Wisconsin connection if paper filing</li> <li>• Old version of WT-7</li> <li>• WT2</li> <li>• WT-7 already electronically filed</li> </ul>

## E. Filing Wage and Information Returns

If you file 50 or more wage statements (W-2) or 50 or more information returns (1099-MISC, 1099-R, W-2G), you must file these statements/returns electronically. There are three ways to file electronically:

- Key your W-2 information when you file your annual reconciliation through [My Tax Account](#).
- Transfer a PDF file created at the Social Security Administration's website to [revenue.wi.gov/eserv/w-2.html](https://revenue.wi.gov/eserv/w-2.html).
- Transfer an EFW2 file to [revenue.wi.gov/eserv/w-2.html](https://revenue.wi.gov/eserv/w-2.html). Wisconsin specifications are outlined in Publication 172.

File information returns by submitting a text file through DOR's website, [revenue.wi.gov/eserv/w-2.html](https://revenue.wi.gov/eserv/w-2.html).

### Note:

- Employers and payers required to file wage and information returns (with Wisconsin withholding) electronically may request a waiver from electronic filing using Form EFT-102 if filing electronically would cause an undue hardship.
- We do not accept magnetic media.

If you file fewer than 50 wage statements or fewer than 50 information returns, we encourage you to file electronically. A 13-digit receipt number will be issued upon completion. Otherwise, mail wage and information returns to Wisconsin Department of Revenue, PO Box 8920, Madison WI 53708-8920.

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

## F. Extensions

We may grant a one-month extension to file the annual reconciliation (WT-7). If an extension is granted, it also applies to Forms W-2, W-2G, 1099-MISC and 1099-R. Due dates for the following cannot be extended:

- Payment of the annual reconciliation
- Furnishing wage statements to employees
- Furnishing information returns to recipients

A 60-day extension is available for filing Forms 1099-MISC, 1099-R and 9b, with no tax withheld.

Extensions must be requested through *My Tax Account*, in writing, or via email, on or before the due date of the annual reconciliation (WT-7).

Attn: Extension request  
Registration Unit  
Mail Stop 3-80  
PO Box 8902  
Madison WI 53708-8902  
[DORRegistration@revenue.wi.gov](mailto:DORRegistration@revenue.wi.gov)

## G. Discontinuing Withholding

When an employer goes out of business, the employer must notify the department of the last date of withholding. We will send a letter confirming the account closure. The annual reconciliation and supporting statements must be filed **within 30 days of discontinuing withholding**.

If the employer ceases to pay taxable wages, or all of the employees are exempt from withholding based on the Employees Wisconsin Withholding Exemption Certificate (Form WT-4), the employer should request to have its Wisconsin withholding account inactivated.

If taxes are again withheld, the employer can request that the account be reactivated by calling (608) 266-2776 or emailing [dorregistration@revenue.wi.gov](mailto:dorregistration@revenue.wi.gov).

## H. Wisconsin Information Return Form 9b

**Note:** Federal Form 1099 may be used in lieu of Wisconsin Form 9b. The due dates shown below apply to both forms.

**Who Must File**—Any person, including individuals, partnerships, fiduciaries, and corporations, making payments to individuals of rents, royalties, or other income reportable on federal Forms 1099-R and 1099-MISC.

**Items Reportable on Forms 9b Due January 31**—Annuities, pensions, and other nonwage compensation of \$600 or more not reported on a wage statement. Report only payments made to Wisconsin residents or payments to nonresidents for services performed in Wisconsin. If an employee receives wages subject to withholding and additional amounts not subject to withholding, the total compensation must be reported on a wage statement.

**Items Reportable on Forms 9b Due March 15 for Corporations and February 28 for Persons Other Than a Corporation**—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 of Wisconsin on property located in Wisconsin.

**Where to File**—For the most current information, refer to [Publication 117](#), *Guide to Wisconsin Wage Statements and Information Returns*.

**Note:** If Wisconsin withholding is reported on a Form 1099, the 1099 must be filed at the same time as the annual reconciliation, Form WT-7.

**Combined Federal/State Filing Program**—Payers who participate in the Combined Federal/State Filing Program are not required to file Forms 1099 with the Wisconsin Department of Revenue unless there is Wisconsin withholding. Any Form 1099 with Wisconsin withholding must be filed along with the annual reconciliation, Form WT-7.

## V. OTHER TAXES TO BE AWARE OF

If you have business activities or earn income in Wisconsin, you may be subject to other Wisconsin taxes. Although the information below is not intended to be all inclusive, it may help you in obtaining information about other Wisconsin taxes. More information is available on our website.

**SALES AND USE TAX:** A state sales and use tax is imposed in Wisconsin. In addition, some counties in the state impose a county sales/use tax. Also, the counties of Milwaukee, Ozaukee, Racine, Washington and Waukesha have a 0.1% baseball stadium tax. A chart showing the state, county and stadium tax rates by county is available at: [revenue.wi.gov/faqs/pcs/taxrates.html](http://revenue.wi.gov/faqs/pcs/taxrates.html).

The sales tax is imposed on the sales price from the retail sale, lease, or rental of all tangible personal property, unless specifically exempt, and taxable services. If you make retail sales of items subject to the Wisconsin sales and use tax, you must register for a Wisconsin seller's permit.

Wisconsin also imposes a use tax on the purchase of tangible personal property or taxable services that are stored, used, or consumed in this state on which sales tax was not charged. This most commonly occurs when tangible personal property is purchased from out-of-state retailers and no sales tax is charged.

Individuals, partnerships, corporations and other organizations registered for sales or use tax with the department should report any use tax on their Wisconsin state and county sales and use tax return. Individuals who are not registered for sales

or use tax with the department may report the tax from out-of-state purchases on their income tax return. A line is provided on individual income tax returns called "Sales and use tax due on Internet, mail order, or other out-of-state purchases."

*INDIVIDUAL INCOME TAX:* Every person who is a resident of Wisconsin and who has gross income exceeding a certain amount is subject to Wisconsin income taxes, regardless of where the income is earned.

A person who is a nonresident of Wisconsin is subject to Wisconsin income taxes if he or she has gross income of \$2,000 or more from Wisconsin sources, such as personal services performed in Wisconsin or income from a business or property in Wisconsin.

*CORPORATION INCOME OR FRANCHISE TAX:* Every corporation organized under the laws of Wisconsin or licensed to do business in Wisconsin (except certain organizations exempt under sec. 71.26(1)(a) or 71.45(1), Wis. Stats.) is required to file a Wisconsin corporate franchise or income tax return, regardless of whether or not business was transacted. Unlicensed corporations are also required to file returns for each year they do business or have certain business activities in Wisconsin.

*ESTIMATED TAX FOR INDIVIDUALS:* Estimated income tax payments are generally required if you expect to owe \$500 or more of income tax with your income tax return. The estimated tax requirement applies to full-year residents, part-year residents, and nonresidents. Interest may be imposed if you fail to make these payments.

*ESTIMATED TAX FOR CORPORATIONS:* Corporations must generally make estimated income or franchise tax payments if their current year tax liability will be \$500 or more.

*UNEMPLOYMENT INSURANCE:* For more information contact the Wisconsin Department of Workforce Development.

*WORKERS COMPENSATION:* For more information contact the Wisconsin Department of Workforce Development. Remittances for unemployment tax should be made according to Wisconsin Department of Workforce Development instructions. Funds are separate from employee withholding.

## **VI. KEEPING AWARE OF CHANGES IN WISCONSIN TAX LAWS**

If you are required to file Wisconsin tax returns, you should be aware of changes in the tax laws, court cases, and other published guidance which may affect how you file returns and compute tax. Information available from our website includes:

### *WITHHOLDING TAX UPDATE*

The Withholding Tax Update is an annual publication that provides updated material on general withholding tax laws. The Withholding Tax Update is a supplement to the Wisconsin Employer's Withholding Tax Guide.

### *SALES AND USE TAX REPORT*

The Sales and Use Tax Report is published one or more times each year by the department, and is available through our website. It includes general information about sales and use tax, including descriptions of new tax laws enacted by the legislature.

### *WISCONSIN TAX BULLETIN*

The Wisconsin Tax Bulletin is a quarterly publication prepared by the department. The bulletin includes information on most taxes administered by the department, including sales and use, income, franchise, and excise taxes. It includes up-to-date information on new tax laws, interpretations of existing laws, information on filing various types of returns, and on current tax topics. It also gives a brief excerpt of major Wisconsin tax cases decided by the courts and the Wisconsin Tax Appeals Commission.

### *RULES-WISCONSIN ADMINISTRATIVE CODE*

The Wisconsin Administrative Code includes administrative rules that interpret the Wisconsin Statutes. Rules have the force and effect of law. The department has adopted a number of rules concerning interpretations of the various Wisconsin tax laws.

*TOPICAL AND COURT CASE INDEX*

The Topical and Court Case Index will help you find a particular Wisconsin Statute, Administrative Rule, Wisconsin Tax Bulletin article or tax release, publication, Attorney General opinion, or court decision that deals with your particular Wisconsin tax question.

**QUESTIONS? CONTACT US**

Wisconsin Department of Revenue  
Mail Stop 5-77  
P.O. Box 8949  
Madison, WI 53708-8949

[DORWithholdingtax@revenue.wi.gov](mailto:DORWithholdingtax@revenue.wi.gov)

(608) 266-2776

[revenue.wi.gov](http://revenue.wi.gov)

**Department of Revenue Office Locations**

**Offices Providing Daily Assistance (Monday-Friday)**

<b>Location</b>	<b>Address</b>	<b>Telephone</b>	<b>Hours</b>
Appleton	265 W. Northland Ave.	(920) 832-2727	7:45-4:30
Eau Claire	718 W. Clairemont Ave.	(715) 836-2811	7:45-4:30
Green Bay	200 N. Jefferson St., Rm. 526	(920) 448-5179	7:45-1:00
Madison	2135 Rimrock Rd.	(608) 266-2776	7:45-4:30
Milwaukee	819 N. Sixth St. Rm. 408	(414) 227-4000	7:45-4:30

**Offices Providing Assistance on Mondays Only**

<b>Location</b>	<b>Address</b>	<b>Telephone</b>	<b>Hours</b>
Wausau	730 N. Third St.	(715) 842-8665	7:45-1:00 (Monday only)