The Wisconsin Department of Revenue may charge the actual, necessary and direct cost of reproduction and transcription of a record, unless a different fee is set by law. In general, we may require prepayment where the total fee exceeds $5, or if location fees exceed $50. We may waive fees, if waiver is determined to be in the public interest.

## Service or Good | Fee
---|---
**Location Fees** | Location fees are only imposed if the cost is $50 or more. "Location" includes searching for and identifying responsive records, including computer searches. Cost of staff time, not to exceed $30 per hour. Staff time will be billed at the pay rate of the lowest paid employee capable of performing the task. In rare instances, specialized skills may be necessary to conduct a search and a higher hourly rate may be assessed.
**Redaction** | Redaction of confidential information. No charge.
**Electronic Copies** | Paper to Digital Fee waived. In rare instances, specialized skills, equipment or technology may result in additional costs.
| Digital to Physical Cost of physical medium: DVD (each): $0.13 Flash drive (each): $5.00 (8GB); $6.50 (16GB); $10.00 (32GB). A quote will be provided for records requiring physical media with larger capacity. Fee calculation: Cost of physical medium used.
**Hard Copies** | If hard copies are desired, there is a per page charge. $0.01 per page (black and white) $0.06 per page (color) In rare instances, specialized skills, equipment or technology may result in additional copy costs.
**Mailing Costs** | Charged at the actual rate. Actual cost.

**Note that invoices must explain costs charged, and conclude with “If you have concerns with this fee, the department encourages you to first contact us to discuss your concerns.”**

## Tax Record Request Fee Schedule

The Wisconsin Department of Revenue may charge fees set by law for provision of tax records pursuant to Sec. 71.78, Wis. Stats., and other statutes.

| Service or Good | Fee |
---|---
**Copies of Filed Tax Returns** | $5.00 prepaid search fee for each year/period requested, regardless of whether information request is located. |
**Certified Copies of Tax Returns** | $6.00 prepaid search fee for each year/period requested, regardless of whether information requested is located. |
**Sales Tax – Sellers Permit** | No charge. |
**Audit Work Papers and Related Tax Account Documents** | $0.01 per single sided page. $0.02 per double sided page. Location and redaction fees not to exceed $30 per hour. |
**Net Tax Information** | $4.00 per return. |
**Mailing Costs** | Actual cost. |