



WISCONSIN DEPARTMENT OF REVENUE  
MAIL STOP 5-77  
PO BOX 8949  
MADISON WI 53708-8949

## State of Wisconsin • DEPARTMENT OF REVENUE

CUSTOMER SERVICE BUREAU  
2135 RIMROCK RD PO BOX 8949 MADISON, WI 53708-8949  
PHONE: 608-261-6261 FAX: 608-267-1030  
EMAIL: sales10@revenue.wi.gov WEBSITE: www.revenue.wi.gov

**LEGAL NAME**  
**STREET ADDRESS**  
**CITY STATE ZIP**

**DATE**

Tax Account Number: 456-XXXXXXXXXX-XX  
Wisconsin Tax Number XXXXXXXXXXXX

Letter ID:

Dear Taxpayer:

This letter is to notify you that you are required to electronically file your sales and use tax return (ST-12) effective with those returns filed for the period ending December 31, 2009, due on January 31, 2010. You are also notified that you are required to electronically file your withholding tax return (WT-7) effective with those returns filed for the period ending December 31, 2009, due on January 31, 2010. Any payment of tax due for these returns can be made by direct bank debit/withdrawal, another electronic funds transfer method, such as ACH Credit, or by credit card.

For you to file and pay electronically, you can use the department's TeleFile application. All you need is a touch-tone telephone. The department also has a new online application called *My Tax Account* that allows you easy, secure access to your Wisconsin business tax information, along with the ability to e-file your original and amended tax returns and make payments through a bank debit. See the table on the reverse side of this letter for more information on these and other e-file and e-pay options.

The advantages of electronic returns and payments are numerous:

- Electronic returns are more accurate. The computer does the arithmetic and eliminates errors.
- Electronic returns are more certain. E-filing acknowledges that your return was received and is on file.
- Electronic returns mean better business. Avoid paying interest payments because e-filing results in fewer return adjustments.
- Electronic funds transfer allows you to deduct tax payments from your account on the day you specify.
- Electronic returns and payments provide security and confidentiality for all your transactions.

These efficiencies have never been more important than now when business and government are trying to find ways to provide quality service at a reduced cost.

If you believe the requirement to file electronically causes an *undue hardship* for your business, you may request a waiver. Written requests should be e-mailed to [DORWaiverRequest@revenue.wi.gov](mailto:DORWaiverRequest@revenue.wi.gov), faxed to 608-267-1030 or addressed to Mandate Waiver Request, Wisconsin Department of Revenue, Mail Stop 5-77, P.O. Box 8949, Madison, WI 53708-8949. Clearly indicate the circumstances as to why the requirement causes an undue hardship.

**NOTE: The department will no longer send you paper tax forms effective immediately. If you need a paper copy of the ST-12, Schedule CT or the ST-12 instructions, please go to <http://www.revenue.wi.gov/forms/sales/index.html>. If you need a paper copy of the WT-7 or the WT-7 instructions, please go to <http://www.revenue.wi.gov/forms/with/index.html>.**

Thank you for your cooperation.

Business Tax Section  
Customer Service Bureau  
(608) 261-6261

Filing Method	Forms that can be e-Filed	Description	Information on How to Apply and File/Pay
<i>My Tax Account</i>	Sales/Use (ST-12), Local Exposition (EX-012), Premier Resort Area (PRA-012), Rental Vehicle Fee (RV-012), Withholding (WT-7, WT-6)	Use the department's free online business tax service to electronically file and pay your Wisconsin sales and use taxes and withholding taxes.	Self Register: <a href="http://www.revenue.wi.gov">www.revenue.wi.gov</a> Click: Registration Quick Start File: <a href="http://www.revenue.wi.gov">www.revenue.wi.gov</a> Click: LOGIN
TeleFile	Sales/Use (ST-12), Withholding (WT-7, WT-6)	Use any touch-tone telephone to file your Wisconsin sales and use tax and withholding tax return. TeleFile also allows payment of any tax due by direct withdrawal at the same time you file your return. A confirmation number will be provided at the end of your call.	Complete the Sales and Use Tax Worksheet ( <a href="https://www2.revenue.wi.gov/TeleSIP/application">https://www2.revenue.wi.gov/TeleSIP/application</a> ) to be able to enter the required numbers during the phone call and keep for your records. File: Call 608-261-5340 (Madison) Call 414-227-3895 (Milwaukee) Long distance charges will apply, if applicable.
e-File Transmission	Sales/Use (ST-12), Withholding (WT-7, WT-6)  Provided that your software vendor supports this form.	Use authorized vendor software or create your own file for transmission of your Wisconsin sales and use tax and withholding tax return. You can include your ACH Debit information for your tax payment. Or submit an ACH Credit payment through your financial institution. The department will provide an immediate acknowledgement to confirm receipt of a successful file transmission.	Apply: N/A  File ST-12: <a href="http://www.revenue.wi.gov/eserv/file/index.html">www.revenue.wi.gov/eserv/file/index.html</a>  File WT-7: <a href="http://www.revenue.wi.gov/eserv/wt-7/index.html">www.revenue.wi.gov/eserv/wt-7/index.html</a>
Electronic Funds Transfer (such as direct withdrawal or bank debit)	Sales/Use (ST-12), Local Exposition (EX-012), Premier Resort Area (PRA-012), Rental Vehicle Fee (RV-012), Withholding (WT-7, WT-6)	Electronic funds transfer can be made by bank debit through <i>My Tax Account</i> or by direct withdrawal at the same time you file your return using TeleFile or e-file transmission. Each process enables you to "warehouse" your payment in advance until the actual due date.	Pay: <a href="http://www.revenue.wi.gov/eserv/eftgen.html">www.revenue.wi.gov/eserv/eftgen.html</a>
Credit Card	Sales/Use (ST-12), Local Exposition (EX-012), Premier Resort Area (PRA-012), Rental Vehicle Fee (RV-012), Withholding (WT-7, WT-6)	The department, in cooperation with Official Payments Corporation, accepts credit card payments for sales and use taxes and withholding taxes. There is a convenience fee. The department does not receive any portion of this fee. You will still need to file a return.	FAQs: <a href="http://www.revenue.wi.gov/faqs/crcard.html">www.revenue.wi.gov/faqs/crcard.html</a> Pay: <a href="http://www.revenue.wi.gov/faqs/crcard.html">www.revenue.wi.gov/faqs/crcard.html</a> Click link for "Sales and Use Tax returns and bills" within Question # 1. Click link for "Withholding tax returns and bills" within Question # 1.

### **General Information**

For more information, e-mail [sales10@revenue.wi.gov](mailto:sales10@revenue.wi.gov), call (608) 261-6261, or write to Business Tax Technical Assistance, Wisconsin Department of Revenue, Mail Stop 5-77, P.O. Box 8949, Madison, WI 53708-8949.

Other business tax returns and payments can be e-filed using some of the same filing methods listed above, such as corporation and partnership.

### **Wisconsin's Administrative Rules**

Rule Tax 11.01(2)(b), Wisconsin Administrative Code, provides that the Department of Revenue may require electronic filing of sales and use tax returns.

Rule Tax 2.04(2)(de), Wisconsin Administrative Code, provides that the Department of Revenue may require an employer to file Form WT-7 electronically.