

# Instructions for 2018 Form PW-1

## Table of Contents

<b>General Instructions for Form PW-1</b> .....	<b>1</b>
Purpose of Form PW-1.....	1
Definitions.....	1
Who Must File Form PW-1.....	1
Withholding Exemptions.....	2
Filing Deadlines and Period Covered by Return.....	2
Methods of Filing and Payment.....	2
<b>Specific Instructions for Form PW-1</b> .....	<b>3</b>
Line-by-Line Instructions.....	3
Instructions for Part 1 Through Item B.....	3
Instructions for Part 2.....	4
Instructions for Part 1, Lines 1 Through 13.....	6
Instructions for Part 1A.....	7
Instructions for Signatures and Information Reporting.....	7
<b>For Further Assistance</b> .....	<b>8</b>
Common Asked Questions.....	8
Additional Assistance.....	8

## General Instructions for Form PW-1

### Purpose of Form PW-1

Pursuant to sec. 71.775, Wis. Stats., during the period of time a partner, member, shareholder, or beneficiary is considered a nonresident of Wisconsin, a pass-through entity is required to withhold income or franchise tax on Wisconsin income that is allocable to that partner, member, shareholder, or beneficiary. Use Form PW-1 to compute the pass-through entity’s withholding tax liability for the taxable year.

### Definitions

A “nonresident” is an individual who is not domiciled in Wisconsin; a partnership, limited liability company, or corporation whose commercial domicile is outside the state; and an estate or trust that is a nonresident under sec. 71.14(1) to (3m), Wis. Stats.

A “pass-through entity” is a partnership, a limited liability company, a tax-option (S) corporation, an estate, or a trust that is treated as a pass-through entity for federal income tax purposes.

### Who Must File Form PW-1

- Every pass-through entity (as defined above) that

does business in Wisconsin or derives income from property located in Wisconsin, and that has one or more nonresident partners, members, shareholders, or beneficiaries, must file Form PW-1.

- If you receive withholding from a lower-tier entity, both the lower-tier entity and upper-tier entity must file Form PW-1.
- If you report withholding for any person (partner, member, shareholder, or beneficiary)

However, the following pass-through entities are not required to file Form PW-1:

- A pass-through entity for which all nonresident owners or beneficiaries are exempt from withholding because each nonresident is exempt from income and franchise taxation or has less than \$1,000 of income allocable from the entity.
- A joint venture that has elected not to be treated as a partnership under section 761 of the Internal Revenue Code.
- A publicly traded partnership, as defined under section 7704(b) of the Internal Revenue Code, if the

partnership files Schedule 3K-1 for each nonresident partner.

### Withholding Exemptions

Certain nonresident partners, members, shareholders, or beneficiaries may not be subject to withholding. Withholding is not required if one of the following applies:

***Nonresident Is Otherwise Not Subject to Income or Franchise Tax.*** Withholding is not required on behalf of a partner, member, shareholder, or beneficiary who is not otherwise subject to income or franchise tax (such as a 501(c)(3) organization with no unrelated business taxable income). To claim this exemption, obtain a written statement from the nonresident which states why the nonresident is exempt. File this written statement with the income or franchise tax return (Form 5S, 3, or 2) that the pass-through entity files for the year.

***Nonresident's Share of Pass-Through Income Less Than \$1,000.*** Withholding is not required if the nonresident's share of income from the pass-through entity attributable to Wisconsin is less than \$1,000. For purposes of this exemption, the \$1,000 threshold is computed as the Wisconsin taxable income of the pass-through entity reportable to that partner, member, shareholder, or beneficiary for the taxable year, without regard to carryforwards of prior year losses.

***Nonresident Files Affidavit to Elect Out of Withholding.*** Withholding is not required if the nonresident files an affidavit with the Department, in the form and manner prescribed by the Department. To be eligible for this exemption, the nonresident must file Form PW-2, *Wisconsin Nonresident Partner, Member, Shareholder or Beneficiary Withholding Exemption Affidavit*. The Department will approve the affidavit as appropriate and return Part 2 of the approved Form PW-2 to the nonresident.

To qualify for the withholding exemption, the nonresident must provide a copy of the department issued exemption letter to the pass-through entity, and the pass-through entity must maintain a copy in its records to substantiate the withholding exemption. See the Form PW-2 instructions for further details.

***Nonresident Receives a Continuous PW-2 Exemption from the Department of Revenue.*** Withholding is not required if the nonresident receives a continuous exemption letter from the department. Upon receiving

an approved continuous exemption letter, the nonresident provides a copy to the pass-through entity and the pass-through entity is relieved of filing withholding on behalf of the nonresident.

For additional information, see the "Pass-Through Entity Withholding" common question available at:

[revenue.wi.gov/Pages/FAQS/ise-pass.aspx](http://revenue.wi.gov/Pages/FAQS/ise-pass.aspx)

### Filing Deadlines and Period Covered by Return

- For tax-option (S) corporations: the filing deadline for the Form PW-1 is the **15th day of the 3rd month** following the close of the entity's taxable year.
- For partnerships and limited liability companies treated as partnerships, the filing deadline for the Form PW-1 is the **15th day of the 3rd month** following the close of the entity's taxable year.
- For estates and trusts, the filing deadline for the Form PW-1 is the **15th day of the 4th month** following the close of the entity's taxable year.

Wisconsin statutes provides for an automatic 7 month extension to file the Form PW-1. If tax is due, interest will be assessed on the tax due during the extension period.

The return must cover the same period as the pass-through entity's Wisconsin income or franchise tax return. File a 2018 Form PW-1 for calendar year 2018 or for a fiscal year that begins in 2018.

***Disaster Relief Extension.*** If you are filing under extension because of a federal or state disaster, include a statement indicating which disaster extension you are using and attach it to your return. Additional information on disaster areas can be found here: [revenue.wi.gov/Pages/Businesses/Disaster-Tax-Assistance.aspx](http://revenue.wi.gov/Pages/Businesses/Disaster-Tax-Assistance.aspx)

### Methods of Filing and Payment

You must file Form PW-1 electronically. If withholding tax is due, the payment must also be made electronically. There are two options available:

- Federal/State E-Filing Program, and
- Wisconsin My Tax Account.

Both options allow direct debit payment with the filing of the return. Both options also allow you to make the

payment separate from filing the return if you are registered for My Tax Account. Each electronic filing method is described below.

**Federal/State E-Filing Program.** To file through the Federal/State E-Filing Program, you will need approved vendor software. A list of approved vendors is on the Department’s web site, at [revenue.wi.gov/Pages/OnlineServices/corp-partnership-third-party-vendors.aspx](http://revenue.wi.gov/Pages/OnlineServices/corp-partnership-third-party-vendors.aspx). Using this software, you can electronically file Form PW-1 as a separate submission or together with other Wisconsin or federal returns.

For more on Federal/State electronic filing, see the department’s web site, at:

[revenue.wi.gov/Pages/OnlineServices/corp-home.aspx](http://revenue.wi.gov/Pages/OnlineServices/corp-home.aspx).

**My Tax Account.** Wisconsin electronic filing is offered by the Department at no cost and is available 24 hours a day, seven days a week. To use this option, go to the Department’s My Tax Account web page at <https://tap.revenue.wi.gov/>.

**Electronic Filing/Electronic Payment Waiver.** If electronic filing or electronic payment presents an undue hardship, the pass-through entity may request a waiver from the Department to submit a paper return and pay by non-electronic means. Pass-through entities with \$25,000 or less of total Wisconsin income passed through to all partners, members, shareholders, or beneficiaries (as computed in Form PW-1, Part 1, Item B) are not required to obtain a waiver.

To receive a waiver, fill out the form [here](#) or provide a written explanation stating why electronic filing or electronic payment presents an undue hardship. Send the waiver request to:

Mandate Waiver Request, Wisconsin Department of Revenue  
Mail Stop 5-77, PO Box 8949  
Madison, WI 53708-8949

If approved, you will receive the waiver within a few business days. Then, complete Form PW-1, enclose a check for the appropriate amount, and mail to the address shown on the form.

If you need to obtain a form, you may:

- Download it from the Department’s Internet web site at [revenue.wi.gov](http://revenue.wi.gov)
- Request it online at [revenue.wi.gov](http://revenue.wi.gov)
- Call (608) 266-1961

## Specific Instructions for Form PW-1

### Line-by-Line Instructions

At the top of page 1, enter the beginning and ending dates of the pass-through entity’s taxable year. Check the space provided if you are amending a Form PW-1 that you previously filed for the taxable year you entered. Be sure to include Schedule AR explaining in detail the reason for the amended return. Then, complete Part 1 through Item B.



**If there is no entry required on a line, leave the line blank. Do not write "none" on the line.**

### Instructions for Part 1 Through Item B

Fill in the pass-through entity’s identifying information as indicated. The name and address information should be written on single lines. Do not stack

the information on the lines. If the name or address is longer than the allowable space, abbreviate some of the words.

■ **Item A. Income or Franchise Tax Form Number** – Check the space corresponding to the income or franchise tax form that the pass-through entity will file for the taxable year:

- Tax-option (S) corporations: Check Form 5S
- Partnerships and limited liability companies treated as partnerships: Check Form 3
- Estates and trusts: Check Form 2

■ **Item B. Total Pass-Through Income Under Wisconsin Law** – Enter the total amount of taxable income under Wisconsin law that will pass through the entity, computed as follows:

**Step 1.** Compute net income that the pass-through entity derives from all income sources that are part of its unitary business activities. In this computation, include all separately stated items of income, expense, gain, and loss.

*Special instructions for tax-option (S) corporations:* Do not include interest income taxed at the corporate level.

*Special instructions for partnerships, estates, and trusts:* Do not subtract income that is sourced outside of Wisconsin for nonresidents that are individuals, estates, or trusts. Examples of income sourced outside of Wisconsin for nonresident individuals, estates, and trusts are gains and losses resulting from sales of stocks, bonds, or other intangibles, and, in general, interest and dividends. This non-Wisconsin income may be subtracted at the partner’s or beneficiary’s level in Part 2, column E.

**Step 2.** *For partnerships only:* Subtract guaranteed payments made to partners. Guaranteed payments sourced to Wisconsin must be added at the partner’s level in Part 2, column E.

**Step 3.** *For multistate entities only:* Multiply the amount computed through steps 1 and 2 by the Wisconsin apportionment percentage computed at the pass-through entity level. This is the percentage reported on the pass-through entity’s Form A-1. Add any nonapportionable income sourced to Wisconsin to the result.

**After completing Part 1 through Item B, complete Part 2.**

**Instructions for Part 2**

**Note:** If the entity filing Form PW-1 is a tax-option (S) corporation, estate, or trust and is claiming withholding tax on their Form 5S or Form 2 from lower-tier entities listed in Part 1A of the Form PW-1, the tax-option (S) corporation, estate, or trust must enter their information and pass-through withholding allocation in Part 2 of Form PW-1.

Form PW-1 is only used to report pass-through withholding. Do not include other types of withholding received (i.e. withholding from Form 1099-R and Form W2-G).

■ **Column A: Nonresident’s Name and Address** – Enter each nonresident’s name and address as it will appear on the Schedule 5K-1, 3K-1, or 2K-1.

■ **Column B: Nonresident’s FEIN or SSN** – Enter each nonresident’s federal employer identification number or, for nonresident individuals, the social security number. For an estate, enter **both** the federal employer identification number (if applicable) and the social security number of the decedent.

■ **Column C: Tax Form** – Select the code for the tax form the nonresident will use to file his, her, or its income or franchise tax return. From the list below, enter the tax form code that corresponds with the type of taxpayer the nonresident is:

Type of Taxpayer	Tax Form Code
Individual not included in composite return	1NPR
Individual shareholder in composite return	1CNS
Individual partner in composite return	1CNP
Estate or trust – nonexempt	2
Trust – exempt	4T (T)
Partnership	3
Tax-option (S) corporation	5S
C corporation – nonexempt, non combined	4
C corporation – exempt	4T (C)
C corporation – nonexempt, combined	6

■ **Column D: Affidavit Filed** – Indicate whether the nonresident has elected out of withholding by properly filing an affidavit (Form PW-2) with the Department or has received a Continuous PW-2 Exemption letter from the Department. *Do not check “Yes” unless you have obtained a copy of the exemption letter issued to the taxpayer.* You must maintain the copy in your records to substantiate the withholding exemption. If you check “Yes” in column D, you do not need to complete columns E through H for that nonresident.

■ **Column E: Share of Wisconsin Taxable Income** – Enter the total amount of Wisconsin taxable income, including all separately stated income, expenses, gains, and losses, as well as guaranteed payments, that is allocable to each nonresident. For each type of entity filing Form PW-1, this amount is computed as explained below. **Note:** For nonresidents who are individuals, you may subtract 30% of the nonresident’s portion of Wisconsin-sourced, long-term capital gains otherwise reportable in column E. On farm assets held more than one year and on all farm assets acquired from a decedent, the capital gain exclusion remains at

60% of the capital gain as computed under the Internal Revenue Code, not including amounts treated as ordinary income for federal income tax purposes because of the recapture of depreciation or any other reason. All other limitations that apply to individual income taxpayers also apply when computing the share of Wisconsin taxable income. Examples include the \$500 capital loss limitation and the passive activity loss limitation.

**Column E for Tax-Option (S) Corporations.** The amount in column E for each nonresident shareholder will be the amount you entered in Part 1, Item B, multiplied by the nonresident’s ownership percentage.

**Column E for Partnerships.** Except as provided below, the amount in column E for each nonresident partner or member will be the amount you entered in Part 1, Item B, multiplied by the nonresident’s profit/loss sharing percentage, plus any guaranteed payments made to the nonresident (after applying the Wisconsin apportionment percentage to those guaranteed payments).

*Exception 1:* For nonresident partners or members who are individuals, estates, and trusts, the amount in column E will be the amount you entered in Part 1, Item B, times the nonresident’s profit/loss sharing percentage (except as described in Exception 2 below), minus the nonresident partner’s or member’s share of intangible income sourced outside of Wisconsin (after applying the Wisconsin apportionment percentage to that intangible income), plus guaranteed payments made to the nonresident (after applying the amount allocated to Wisconsin).

*Exception 2:* If the stated profit/loss sharing percentage is not representative of the actual income from the partnership allocable to the nonresident partner or member (for example, if the partner’s share includes IRC sec. 704(c) allocations), enter the total income from the partnership that will be included in the nonresident’s income or franchise tax return.

**Column E for Estates and Trusts.** The amount in column E for each nonresident beneficiary will be the amount you entered in Part 1, Item B, times the nonresident’s ownership percentage, minus the nonresident beneficiary’s share of intangible income sourced outside of Wisconsin (after applying the Wisconsin apportionment percentage to that intangible income).

■ **Column F: Gross Withholding** – Multiply the amount in column E by the appropriate withholding rate, and enter the result in column F. The rate corresponding to each tax form type (as entered in column C) is shown in the following table:

Tax Form Code	Withholding Rate
1CNP	7.65%
1CNS	7.65%
1NPR	7.65%
2	7.65%
3	7.9%
4	7.9%
4T (C)	7.9%
4T (T)	7.65%
5S	7.9%
6	7.9%

■ **Column G: Share of Tax Credits** – This is the amount by which the withholding computed in column F may be reduced because of income or franchise tax credits that pass through the entity filing Form PW-1. Enter in column G the nonresident’s share of any tax credits that pass through to the nonresident, as will be reported on the nonresident’s Schedule 5K-1, 3K-1, or 2K-1.

**Caution:** Do not reduce the withholding by any tax credits allocable to nonresidents who file on a Form 1CNS or 1CNP. Tax credits cannot be claimed by nonresidents who file on a composite return.

You generally cannot claim carryforwards of a nonresident’s unused prior year tax credits in column G. However, tax-option (S) corporations may enter carryforwards of unused manufacturer’s sales tax credit, subject to the limitations described in the instructions for Schedule MS.

■ **Column H: Net Withholding Due** – Subtract the total of column G from column F.

■ **Line 15: Total Withholding This Page** – Add the amounts in column H on each page of Part 2.

■ **Line 16: Additional Pages Included** – Enter the number of additional pages included, if any, and the total from line 15 of each subsequent page.

■ **Line 17: Total Withholding Tax Computed** – Add lines 15 and 16. Enter total on Part 1, line 1.

If you needed additional pages for Part 2, complete line 17 on the first page only.

**Instructions for Part 1, Lines 1 Through 13**

■ **Line 1: Total Withholding Tax Computed** – Enter total withholding tax computed from Part 2, line 17.

■ **Line 2: Estimated Quarterly Withholding Tax Payments** – Enter estimated tax payments made by the pass-through entity, including My Tax Account payments, minus any “quick refund” applied for on Form 4466W, *Corporation or Pass-Through Entity Application for Quick Refund of Overpayment of Estimated Tax*.

A pass-through entity must have made estimated withholding tax payments if the total of its withholding tax for its taxable year beginning in 2018 is \$500 or more. Required installments are based on the smaller of (1) 90% of 2018 Wisconsin net tax, (2) 100% of 2017 Wisconsin net tax, provided the 2017 return covered an entire 12-month period, or (3) 90% of the 2018 Wisconsin net tax figured by annualizing income.

■ **Line 3: Tax Withheld by Lower-Tier Entities** – On line 3, the “upper-tier” pass-through entity enters the total amount of withholding tax already withheld on its behalf by the “lower-tier” pass-through entity. This line applies to pass-through entities which are members of other pass-through entities. If an “upper-tier” pass-through entity not commercially domiciled in Wisconsin derives Wisconsin income from a “lower-tier” pass-through entity, the lower-tier entity is required to withhold on all Wisconsin income allocable to the upper-tier entity.

**Note:** Form PW-1 is used to compute the entity's pass-through withholding tax liability for the year. The computation includes withholding received from lower tier entities or from Form WT-11 payments made on the entity's behalf. Do not enter other types of withholding received (i.e. withholding from Form 1099-R or Form W2-G).

Both the lower-tier entity and the upper-tier entity must file Form PW-1, even if the upper-tier entity has no other Wisconsin income. **However, the upper-tier entity must reduce the amount of withholding from lower-tier entities by the amount of pass-through withholding the upper-tier entity used to offset income on their own return.** On line 3, the “upper-tier” pass-through entity enters the total amount of withholding tax already withheld on its behalf by the “lower-tier” pass-through entity.

■ **Line 4: Tax Withheld by WT-11 Filers** –

Nonresident entertainers are generally required to file a surety bond or cash deposit with the Wisconsin Department of Revenue equal to 6% of the contract price at least seven days prior to a performance in Wisconsin if the total contract price for the performance exceeds \$7,000. Use Form WT-11 to file the bond or cash deposit.

An employer is required to withhold from a nonresident entertainer's payment if the entertainer meets this requirement but does not file a sufficient surety bond or cash deposit with the Department.

A pass-through entity may elect to allocate to its nonresident partners, members, shareholders or beneficiaries, amounts it has deposited or had withheld by an employer, but only to the extent the income subject to the deposit or withholding is allocated to those partners, members, shareholders or beneficiaries. Enter the amount of withholding from Forms WT-11, line 4, that you wish to allocate to nonresident shareholders and partners.

■ **Line 5: Amended Return Only - Amount Previously Paid** – If you have already filed a Form PW-1 for the taxable year and are filing an amended Form PW-1, you must check the space provided at the top of the form and include Schedule AR detailing the changes. 

Fill in the amount of tax you paid with your original Form PW-1 plus any additional amounts paid after it was filed. If you did not pay the full amount shown your original Form PW-1, fill in only the portion that you actually paid. Also, include any additional tax that may have resulted if your original return was changed or audited. This includes additional tax paid with a previously filed 2018 amended return and additional tax paid as a result of a department adjustment to your return. Do not include payments of interest or penalties.

■ **Line 7: Amended Return Only - Amount Previously Refunded** - Complete this line only if this is an amended 2018 Form PW-1. Fill in the refund from your original 2018 return (not including the amount applied to your 2019 estimated withholding tax).

If your refund was reduced because you owed underpayment interest or any penalties, fill in the amount of your refund before the reduction for underpayment interest or penalty. If your 2018 return was adjusted by the department, fill in the refund shown on the adjustment notice you received.

■ **Line 9: Underpayment Interest Due** – Enter underpayment interest due, if any, from Form PW-U, line 17. Check the designated space if you computed underpayment interest using the annualized income installment method on Form PW-U, Part III.

■ **Line 10: Other Interest and Penalty Due** – Enter any interest, penalty, and late fee due from Form PW-U, line 26. Interest, penalties, and fees apply if the pass-through entity files Form PW-1 later than the unextended due date of its income or franchise tax return or files after the extended due date.

A \$50 late filing fee applies for returns filed after the extension date.

■ **Line 11: Amount Due** – If the total of lines 1, 9, and 10 is greater than line 8, subtract line 8 from the total of lines 1, 9, and 10 and enter the amount. Make your payment electronically through [My Tax Account](#), the departments online account management system, available at <https://tap.revenue.wi.gov/mta>. If the pass-through entity has obtained a waiver, as explained previously, **attach the check with a paper clip to the front of Form PW-1.**

■ **Line 12: Overpayment** – If line 8 is greater than the total of lines 1, 9, and 10, subtract the total of lines 1, 9 and 10 from line 8 and enter the amount of overpayment.

■ **Line 13: Amount Credited to 2019 Estimated Withholding Taxes** – Enter the amount of any overpayment from line 12 that is to be credited to the pass-through entity’s 2019 estimated withholding tax. The balance of any overpayment will be refunded. An overpayment shown on a pass-through entity’s final return will be refunded to the pass-through entity that made the payments.

### **Instructions for Part 1A**

■ **Additional Information Required for Tiered Entities** – Fill in this portion if any amounts were entered in Part 1, line 3, for tax withheld by lower-tier entities. Enter the name and FEIN of each lower-tier entity which you are claiming withheld the tax on your behalf.

### **Instructions for Signatures and Information Reporting**

■ **Third Party Designee** – If you want to allow a tax preparer or tax preparation firm, or any other person you choose to discuss your 2018 tax return with the Department of Revenue, check “Yes” in the “Third Party Designee” area of your return. Also, fill in the designee’s name, phone number, and any five digits the designee chooses as his or her personal identification number (PIN). If you check “Yes,” you are authorizing the department to discuss with the designee any questions that may arise during the processing of your return. You are also authorizing the designee to:

- Give the department any information missing from your return,
- Call the department for information about the processing of your return or the status of your refund or payment(s), and
- Respond to certain department notices about math errors, offsets, and return preparation.

**Signature and Date.** Sign and date the form. When you are filing this form electronically, the signature you click with the mouse has the same validity as a handwritten signature. If the person preparing Form PW-1 is not the taxpayer, the preparer may electronically sign the form on behalf of the taxpayer only if the preparer obtains a signed statement from the taxpayer authorizing the electronic signature.

**Notifying Nonresidents of the Amount Withheld.** After you have completed Form PW-1, you must notify the pass-through entity’s nonresident shareholders, partners, members, or beneficiaries of the amount you withheld on their behalf. Enter each shareholder’s, partner’s, member’s, or beneficiary’s share of the amount withheld on Schedule 5K-1, 3K-1, or 2K-1, on the line designated “Wisconsin tax withheld.”

## For Further Assistance

### Common Questions

The Department of Revenue’s web site has a link to common questions) on a number of topics, including pass-through entity withholding. Go to [revenue.wi.gov](http://revenue.wi.gov), click the link for “Common questions” and click on the “Businesses” link. Or, you may access it directly at: [revenue.wi.gov/Pages/FAQS/ise-pass.aspx](http://revenue.wi.gov/Pages/FAQS/ise-pass.aspx).

### Additional Assistance

If you are unable to find the answers to your questions in these instructions or in the frequently asked questions, you may contact the Department of Revenue. For the best possible service, choose the appropriate contact carefully from the table below.

For Questions Regarding	Appropriate Contacts
<ul style="list-style-type: none"> <li>• Getting started with Online E-Filing</li> <li>• Computation of withholding</li> <li>• Information to be entered into Form PW-1</li> <li>• Electronic payment options and waivers</li> <li>• Name and address changes</li> </ul>	<ul style="list-style-type: none"> <li>• E-mail: <a href="mailto:DORSalesandUse@wisconsin.gov">DORSalesandUse@wisconsin.gov</a></li> <li>• Phone: (608) 261-6261 (Telephone help is also available using TTY equipment. Call the Wisconsin Telecommunications Relay System at 711 or, if no answer, (800) 947-3529. These numbers are to be used only when calling with TTY equipment.)</li> <li>• Write: Customer Service and Education Bureau, Wisconsin Department of Revenue, PO Box 8949, Madison, WI 53708-8949</li> </ul>
<ul style="list-style-type: none"> <li>• Problems encountered while using Online E-Filing</li> <li>• Creating an XML file for E-File Transmission</li> </ul>	<ul style="list-style-type: none"> <li>• E-mail: <a href="mailto:DORElectronicFiling@wisconsin.gov">DORElectronicFiling@wisconsin.gov</a></li> </ul>