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Form PW-2 is filed by nonresident owners (partners, members, shareholders, or beneficiaries) to request an exemption from withholding on income from a pass-through entity. If approved, the nonresident owner is responsible for notifying the pass-through entity about the exemption.

Caution: A pass-through entity may not file Form PW-2 on behalf of its owners, and it is required to withhold until it receives an approved Form PW-2 from the owner.

**Due Date:** One month after the close of a tax-option (S) corporation's or partnership's taxable year. Two months after the close of an estate's or trust's taxable year. Any Form PW-2 that is filed after the due date will not be accepted.

Part 1: Information about Nonresident Owner Requesting Exemption							
INDIVIDUALS AND ESTATES ONLY - Nonresident Owner's Name	(Last, First, M.I.)		Nonresident Owner's SSN				
ALL OTHER OWNERS - Nonresident Owner's Name			Nonresident Owner's FEIN				
Address			Last day of the Owner's Taxable Year				
City		State	Zip Code				
Check the appropriate box to indicate what type of taxpayer you are: (see instructions)							
Individual Partnership Ta	x-Option (S) Corporation	Estate	or Trust Corporation				
Disregarded Entity: Owner's Name:		Owner's S	SSN or FEIN:				
Other. Describe:							
Check the appropriate box to indicate what form will be used to report your Wisconsin source income: (see instructions)							
Form 1NPR Form 2 Form 3 Form 4 Form 4T Form 5S Form 6							
Other. Describe:							
If you are a grantor trust, a member of a combined return, or a disregarded entity, you must provide the name and SSN/FEIN of the							
reporting taxpayer: Name: SSN or FEIN:							
Part 2: Agreement to File  I,, as a nonresident partner, member, shareholder, or beneficiary of the pass-through entity or entities provided in Part 3, request that each pass-through entity provided in Part 3 be exempt from the Wisconsin income or franchise tax with helding requirement in account.							
withholding requirement in sec. 71.775, Wis. Stats., for the tax year provided in Part 3.  By signing this affidavit I agree to timely file a Wisconsin income or franchise tax return for the tax year provided in Part 1. I agree to be subject to the personal jurisdiction of the Wisconsin Department of Revenue, the Wisconsin Tax Appeals Commission, and the courts of this state for the purpose of determining and collecting any Wisconsin taxes, including estimated tax payments, together with any interest and penalties. I agree to provide a copy of the approved Form PW-2 and any response letters received from the Wisconsin Department of Revenue to the pass-through entity or entities provided in Part 3 for which I am claiming the withholding exemption.							
Third Do you want to allow another person to discuss this return with the department? Yes Complete the following No							
Party Print	Phone Num	ber ▼	Personal Identification Number (PIN) ▼				
Designee's Name							
I declare that the information provided in this affidavit is complete and accurate, and that I meet all requirements of the exemption(s) checked in Part 5. I understand that the department will notify me of the approval or denial of this affidavit. I further understand that the approval or denial of this affidavit does not constitute an audit by the department and may not be appealed.  Nonresident Owner's Signature  Title (If Applicable)  Date							



## Part 3: Information about Pass-Through Entity from which Nonresident Owner Received Pass-Through Income

<b>Note:</b> If you (nonresident owner) are requesting plete a separate Part 3, Part 4, and Part 5 for	each pass-through entity a	nd include it wi	th the Form PW-2. (see	
Indicate the number of pass-through entities f	or which you are requesting	g the exemption	າ:	
Pass-Through Entity's Name			Pass-Through Entity's	s FEIN or SSN
Address			Pass-Through Entity's	s Last Day of Taxable Year
City		State	e Zip Code	
Check the appropriate box to indicate the type	e of pass-through entity:			
Tax Option (S) Corporation	Partnership	L	Estate or Trust	
Part 4: Nonresident Owner's Distributive S		e and Credits	from Pass-Through En	atity
Amount of Wisconsin income from the pass-th	nrough entity			.00
Amount of Wisconsin credits from the pass-th	rough entity			.00.
<b>Caution:</b> Nonresident owners with less than \$ PW-2 because the pass-through entity is already	\$1,000 of Wisconsin source	income from a	a pass-through entity sho	
Part 5: Reason for Exemption (check all the	at apply)			
1. You made estimated payments (or appl	lied an overpayment from t	he prior tax yea	ar).	
Amount of your estimated payments inc	cluding overpayments appli	ed from the pri	or tax year	.00.
<b>Caution:</b> if your estimated payments wentity (after accounting for credits from estimated payments are sufficient. For from the pass-through entity.	the pass-through entity), in	clude an expla	nation of the reason why	you believe these
2. You have a Wisconsin source net opera will be allocated to you from the pass-th or franchise tax returns for each year o	hrough entity. Caution: Do	not check this	box unless you have file	
Amount of your Wisconsin source net of	operating or business loss of	arryfoward	· · · · · · · · <u> </u>	.00.
3. You have Wisconsin credits or credit ca fore credits) attributable to your total W				exceed the tax (be-
Credit Name:	Amount:	<u>.00</u> S	SN or FEIN of Source:	
If you have more than one credit, include tion number of the source (if applicable		name and amo	ount of each credit, and p	provide the identifica-
4. You are a pass-through entity and have lower-tier entity) allocable to your nonres				
5. Other (include an explanation)				
Explanation of the Reason for Exemption				

Fax the form to (608) 267-0834 (Use cover page provided with the instructions) If you are unable to fax the form, mail the completed form and attachments to: