

Name of Disregarded Entity Owner

Identifying Number

Disregarded Entities:

	Name of Disregarded Entity	FEIN or SSN
1	_____	_____
2	_____	_____
3	_____	_____
4	_____	_____
5	_____	_____
6	_____	_____
7	_____	_____
8	_____	_____
9	_____	_____
10	_____	_____
11	_____	_____
12	_____	_____
13	_____	_____
14	_____	_____
15	_____	_____
16	_____	_____
17	_____	_____
18	_____	_____
19	_____	_____
20	_____	_____

DRAFT 9-26-19



Instructions for 2019 Schedule DE

Purpose of Schedule DE

Schedule DE informs the department of entities you own that are disregarded as separate entities in the filing of your 2019 tax return.

Who is required to file Schedule DE?

An individual, estate, trust, partnership, tax-option (S) corporation, limited liability company (LLC), or corporation filing a 2019 Wisconsin return must complete and submit Schedule DE if they are the owner of an entity that is disregarded for income tax purposes.

What is a disregarded entity?

A disregarded entity is an entity that:

- has a single owner,
- is not organized as a corporation,
- has not elected to be taxed as a separate entity for federal tax purposes, and
- has business income or ownership of a pass-through entity

Exception: Some corporations may be disregarded entities. For example, a qualified subchapter S subsidiary is a disregarded entity under the Internal Revenue Code wholly owned by another S corporation.

The owner of a disregarded entity reports the income of the disregarded entity on the owner's return. If an entity is disregarded as a separate entity for federal income tax purposes, it is also disregarded as a separate entity for Wisconsin income tax purposes.

The most common disregarded entity is a single-member limited liability company (LLC) that reports its income on its owner's return. An example is an LLC wholly owned by an individual and the income of the LLC is reported on Schedule C of the individual's Form 1040 federal tax return.

Additional information

For more information, contact any Department of Revenue office or:

- Call (608) 266-2772
- Email: DORFranchise@wisconsin.gov

Applicable Laws and Rules

This document provides statements or interpretations of the following provisions of Wisconsin Statutes and Administrative Rules in effect as of September 1, 2019: Chapter 71 of the Wisconsin Statutes and Chapter Tax 2 of the Administrative Rules.

Laws enacted and in effect after September 1, 2019, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to September 1, 2019, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2)(a), Wis. Stats.