

2022 Form PW-1 Instructions

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General Instructions for Form PW-1

Purpose of Form PW-1

According to sec. 71.775, Wis. Stats., during the period of time an owner (e.g., 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 owner. 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.
- An "owner" is a partner, member, shareholder, or beneficiary of a pass-through entity.

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- A "lower-tier entity" is a pass-through entity that is directly or indirectly owned by another pass-through entity. For example, if Partnership A and Partnership B are both partners of Partnership C, then Partnership C is a lower-tier entity and Partnerships A and B are "upper-tier entities".

Who Must File Form PW-1?

The following pass-through entities are required to file Form PW-1:

- Every pass-through entity that does business in Wisconsin or derives income from property located in Wisconsin and has one or more nonresident owners.
- Every pass-through entity that receives withholding from a lower-tier entity. **Note:** Both the lower-tier entity and the upper-tier entity must file Form PW-1.
- Every pass-through entity that reports withholding for any owner on Schedule 5K-1, 3K-1, or 2K-1.

However, the following pass-through entities are not required to file Form PW-1 provided they do not report any amount of withholding to any of their owners on Schedule 5K-1, 3K-1, or 2K-1:

- A tax-option (S) corporation or limited liability company treated as a tax-option (S) corporation that made an election to be taxed at the entity level under sec. 71.365(4m)(a), Wis. Stats.

See Item B for more information.

- A partnership or limited liability company treated as a partnership that made an election to be taxed at the entity level under sec. 71.21(6)(a), Wis. Stats.

See Item B for more information.

- A pass-through entity for which all nonresident owners are exempt from withholding because each nonresident owner is exempt from income and franchise taxation or has less than \$1,000 of income allocable from the entity. **Exception:** If the pass-through entity received withholding from a lower-tier entity, it is required to file Form PW-1.
- A joint venture that has elected not to be treated as a partnership under sec. 761 of the Internal Revenue Code (IRC).
- A publicly traded partnership, as defined under sec. 7704(b), IRC, if the partnership files Schedule 3K-1 for each nonresident partner.

Even if a pass-through entity is not required to file Form PW-1, the pass-through entity should file Form PW-1 to get a refund if:

- The pass-through entity has estimated payments or lower-tier withholding that was not claimed on the pass-through entity's Wisconsin franchise or income tax return (Form 5S, 3, or 2), or
- The pass-through entity has tax withheld on its behalf by WT-11 filers that was not claimed on the pass-through entity's Wisconsin franchise or income tax return (Form 5S, 3, or 2).

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Withholding Exemptions

Certain nonresident owners may not be subject to withholding. Withholding is not required for a nonresident owner if one of the following applies to the nonresident owner:

- ***Nonresident Owner Is Otherwise Not Subject to Income or Franchise Tax.*** Withholding is not required on behalf of an owner 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 owner which states why the owner is exempt. The pass-through entity must attach this statement to the pass-through entity's income or franchise tax return (Form 5S, 3, or 2) for the year.
- ***Nonresident Owner's Share of Pass-Through Income Less Than \$1,000.*** Withholding is not required if the owner'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 owner for the taxable year, without regard to carryforwards of prior year losses.
- ***Nonresident Owner Files Affidavit to Elect Out of Withholding.*** Withholding is not required if the owner files an affidavit with the department, in the form and manner prescribed by the department. To be eligible for this exemption, the owner must file Form PW-2, *Wisconsin Nonresident Partner, Member, Shareholder or Beneficiary Pass-Through Withholding Exemption Affidavit*. The department will mail the approved withholding exemption letter or the denial letter to the owner.

To qualify for the withholding exemption, the owner 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 Owner Receives a Continuous PW-2 Exemption from the Department of Revenue.*** Withholding is not required if the owner receives a continuous exemption letter from the department. Upon receiving an approved continuous exemption letter, the owner provides a copy to the pass-through entity and the pass-through entity is relieved of withholding on behalf of the owner.

Note: If any owner is exempt from withholding but the pass-through entity voluntarily withholds on behalf of the owner, the pass-through entity is required to report the owner and withholding on Form PW-1.

Filing Deadlines and Period Covered by Return

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

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Wisconsin statutes provide 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 2022 Form PW-1 for calendar year 2022 or for a fiscal year that begins in 2022.

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: [Disaster Tax Assistance](#).

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 [website](#). Using this software, you can electronically file Form PW-1 as a separate submission or together with other Wisconsin or federal returns.

For more information on federal/state electronic filing, see [Wisconsin Electronic Filing Program Information for Tax Professionals](#).

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](#) webpage.

Electronic Filing and Payment Waiver. If electronic filing or payment presents an undue hardship, the pass-through entity may request a waiver from the department to file or pay by non-electronic means.

To request a waiver, fill out [Form EFT-102, Electronic Filing or Electronic Payment Waiver Request](#). If approved, you will receive the waiver within a few business days. Then, you may:

- Mail return to: Wisconsin Department of Revenue, PO Box 8965, Madison WI 53708-8965
- Use Form PW-ES to submit estimated payments. Enclose a check for the appropriate amount with Form PW-ES, and mail to the address shown on the form.

Specific Instructions for Form PW-1

Taxable Year

At the top of page 1, enter the beginning and ending dates of the pass-through entity's taxable year. A pass-through entity that files a calendar year return should leave these lines blank.

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Amended Return

Check the space provided if you are amending a 2022 Form PW-1 that you previously filed. Be sure to include Schedule AR explaining in detail the reason for the amended return.

Caution: If you are amending Form PW-1 to decrease the withholding tax previously paid on behalf of your owners and one or more of your owners has claimed the higher amount of withholding, the department may adjust your return based on information that is available. Instead of amending your Form PW-1 to reduce your pass-through withholding tax, your owners may receive a credit for the pass-through withholding that you previously paid.

Final Return

Check the space provided if this return is your final return.

Instructions for Part 1 Through Item E

Fill in the name and telephone number of the person with authority to discuss this return with the department.

Fill in the pass-through entity's identifying information as indicated. The name and address 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 filed or will file for the taxable year:

- Tax-option (S) corporations and limited liability companies treated as 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. Election to Pay Tax at the Entity Level. Check the space next to Item B if you make an election to pay tax at the entity level under sec. 71.365(4m)(a) or sec. 71.21(6)(a), Wis. Stats.

If you do not make this election, continue to Item C.

If you make this election and do not report any amount of withholding to any of your shareholders or partners on Wisconsin Schedule 5K-1 or 3K-1, you are not required to file Form PW-1. However, you should file Form PW-1 to get a refund if:

- You have estimated payments that are not claimed on your Wisconsin franchise or income tax return (Form 5S or Form 3).
Note: If you wish to have any of your estimated payments from the pass-through withholding account applied to the entity-level tax account, you must submit a written request to the department through email to dorincomepte@wisconsin.gov. The request must be submitted before you file your Form PW-1 return.
- You have lower-tier withholding that is not claimed on your Wisconsin franchise or income tax return (Form 5S or Form 3).

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Note: Pass-through entities that make an election to pay tax at the entity level can claim lower-tier withholding on their franchise or income tax return (Form 5S or 3) instead of Form PW-1.

- You have tax withheld on your behalf by Form WT-11 filers that was not claimed on your Wisconsin franchise or income tax return (Form 5S or Form 3).

Note: Pass-through entities that make an election to pay tax at the entity level can claim tax withheld on their behalf by Form WT-11 filers on their franchise or income tax return (Form 5S or 3) instead of Form PW-1.

If you make this election and report any amount of withholding to any of your shareholders or partners on Wisconsin Schedule 5K-1 or 3K-1, you are required to file Form PW-1. The total withholding on your Schedules 5K-1 or 3K-1 must equal the withholding on line 1 of Form PW-1.

Item C. 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 Schedule A-01, A-02, A-03, A-04, A-05, A-06, A-07, A-08, A-09, A-10, or A-11. Add any nonapportionable income sourced to Wisconsin to the result.

Item D. Amount Included in Item C that Was Taxed by a Lower-Tier Entity. If you received income or loss from a lower-tier entity that elected to pay tax at the entity level under sec. 71.365(4m)(a) or 71.21(6)(a), Wis. Stats., enter the amount of income or loss from the lower-tier entity that is included in Item C.

After completing Part 1 through Item E, complete Part 2.

Instructions for Part 2

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).

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Column A: Nonresident’s Name and Address. Enter each nonresident owner’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 their 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, estates, and trusts, 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 individuals, estates, and trusts 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. Except as provided below, the amount in column E for each nonresident shareholder will be the amount you entered in Part 1, Item E, multiplied by the nonresident’s ownership percentage.

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Exception: For each nonresident shareholder who files on a composite return (Form 1CNS), remove any itemized deductions (i.e. charitable contributions) from the amount entered in Part 1, Item E, before multiplying 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 E, 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 E, 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).

For each nonresident partner who files on a composite return (Form 1CNP), remove any itemized deductions (i.e. charitable contributions) from the amount entered in Part 1, Item E, before multiplying by the nonresident's profit/loss sharing percentage.

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 E, 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%

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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. Do not include any withholding in column G.

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, but 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: Withholding Tax Computed. Subtract the total of column G from column F. If the result is less than zero, enter zero.

Caution: The amount of withholding tax you enter in column H must equal the amount of withholding that will pass through to the shareholder, partner, or beneficiary on Schedule 5K-1, 3K-1, or 2K-1.

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 2022 is \$500 or more. Required installments are based on the smaller of (1) 90% of 2022 Wisconsin net tax, (2) 100% of 2021 Wisconsin net tax, provided the 2021 return covered an entire 12-month period, or (3) 90% of the 2022 Wisconsin net tax figured by annualizing income.

Line 3: Tax Withheld by Lower-Tier Entities. 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.

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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).

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 entities. 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 on its franchise or income tax return (Form 5S, Form 3, or Form 2).

If you enter tax withheld on your behalf on line 3, you must complete Part 1A to identify the lower-tier entities.

Line 4: Tax Withheld by WT-11 Filers. Nonresident entertainers are generally required to file a surety bond or cash deposit with the department 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 owners 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 owners. Enter the amount of withholding from Forms WT-11, line 4, that you wish to allocate to nonresident owners.

You must include a copy of Form WT-11 with your Form PW-1 to substantiate the withholding claimed on line 4.

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 2022 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 2022 Form PW-1. Fill in the refund from your original 2022 return (not including the amount applied to your 2023 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 2022 return was adjusted by the department, fill in the refund shown on the adjustment notice you received.

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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 department's online account management system.

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 2023 Estimated Withholding Taxes. Enter the amount of any overpayment from line 12 that is to be credited to the pass-through entity's 2023 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)

If the pass-through entity is claiming credit on line 3 for tax withheld by one or more lower-tier entities, enter the name and FEIN of each lower-tier entity and the total amount withheld on your behalf by each lower-tier entity. Attach additional pages if necessary.

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 2022 tax return with the department, 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 their 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.

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Notifying Nonresidents of the Amount Withheld. After you have completed Form PW-1, you must notify the pass-through entity's nonresident owners of the amount you withheld on their behalf. Enter each owner'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's [website](#) has a link to common questions on a number of topics, including pass-through entity withholding. Click the link for "Common questions" then click on the "Businesses" link.

Here is a direct link to the [pass-through entity withholding common questions](#).

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. 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">• Getting started with Online E-Filing• Computation of withholding• Information to be entered into Form PW-1• Electronic payment options and waivers• Name and address changes	<ul style="list-style-type: none">• E-mail: DORAuditPassThrough@wisconsin.gov• 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.)• Write: Customer Service and Education Bureau, Wisconsin Department of Revenue, PO Box 8949, Madison, WI 53708-8949
<ul style="list-style-type: none">• Problems encountered while using Online E-Filing• Creating an XML file for E-File Transmission	<ul style="list-style-type: none">• Email: DORElectronicFiling@wisconsin.gov

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations enacted as of September 21, 2022: sec. 71.775, [Wis. Stats.](#), and secs. Tax 2.04 and Tax 3.02, [Wis. Adm. Code](#).