

Instructions for 2022 Form U: Underpayment of Estimated Tax by Corporations

Purpose of Form U

Corporations, combined groups, and tax-exempt organizations having a filing requirement use Form U to calculate interest for underpayment of estimated tax.

Form U is also used to compute both extension and delinquent interest whenever the tax due is not paid by the unextended due date of the income or franchise tax return.

Filing Requirement under sec. 71.29(2), Wis. Stats.

All large and small corporations – File Form U Part I unless one of the exceptions apply.

- A “large” corporation is a corporation having current year Wisconsin net income of \$250,000 or more.
- A “small” corporation is a corporation having current year Wisconsin net income of less than \$250,000.

Combined Group – Files one Form U because a combined group is considered to be a single taxpaying corporation.

Entity-level Tax-option (S) corporation – Files a Form U using as a small corporation even if the current year Wisconsin net income is greater than \$250,000.

- An "entity-level" Tax-option (S) corporation is a Tax-option corporation electing to pay franchise or income tax at the entity level under sec. 71.365(4m), Wis. Stats.

Filing Requirement Exceptions under sec. 71.29(7), Wis. Stats.

- The current year Wisconsin net tax and economic development surcharge is less than \$500 **or**,
- The corporation's current year Wisconsin net income is less than \$250,000 and the preceding taxable year was 12 months, and the tax for the preceding taxable year was -0- (without considering the surcharge) **or**,
- The corporation is a Tax-option corporation electing to pay franchise or income tax at the entity level under sec. 71.365(4m), Wis. Stats., and the preceding taxable year was 12 months, and the tax for the preceding taxable year was -0- (without considering the surcharge) **or**,
- The corporation qualifies for a federal extension of time to file under 26 USC 7508A due to a presidentially declared disaster or terroristic or military action for tax years beginning after December 31, 2008.

Total Estimated Tax under sec. 71.29(9) & 71.29(10), Wis. Stats.

Large corporation – The smaller of

- 90% of current year Wisconsin net tax computed using the standard method or,
- 90% of the current year Wisconsin net tax computed using the annualization method.

Small corporation and Tax-option (S) corporation paying tax at entity level – The smaller of

- 90% of current year Wisconsin net tax computed under the standard method, or
- 90% of the current year Wisconsin net tax computed under the annualization method or,
- 100% of prior year Wisconsin net tax, provided the prior year return covered an entire 12-month period.

Note: Combined Groups may not use the computation based on 100% of prior year net tax unless all members of the combined group filed a prior year Wisconsin return that covered an entire 12-month period. See sec. Tax 2.66(3)(f), Wis. Adm. Code, for details.

Estimated Tax Installments under sec. 71.29(9) & 71.29(10), Wis. Stats. and sec. Tax 2.89, Wis. Adm. Code

The total estimated tax required to be paid may be paid in one single payment or through a series of installments.

The answers to the questions below determine the following with regard to the installments.

- The number of installments,
- The due date of each installment,
- The portion of the total required estimated tax to be paid with each installment

The Questions:

1. If the current tax year covers a 12-month period,
 - Is the 1st month of the year April?
 - Is the taxpayer a tax exempt corporation?
2. If the current tax year covers a less than 12-month period
 - Was the corporation aware there would be a short year before making estimated tax installments?

For example, if a new calendar year corporation first exists on May 1st, the corporation is aware the year covers less than 12 months prior to any estimated tax installments.

The Answers:

1. If the tax year covers a 12 month period,
 - Table 1 or Table 4 can be used to complete Form U.
 - The amount of estimated tax required to be paid with each installment is calculated using 4 installment payments and 4 annualized periods.
 - And April is the first month of the tax year, the due date of 1st Installment is the 15th day of the 3rd month. For all others, the 1st installment is due the 15th day of the 4th month.
 - And the tax payer is a tax exempt corporation, use Table 4 instead of Table 1 to complete the annualization period and annualization factor in Part III.
2. If the tax year is for a period shorter than 12 months:
 - Table 2 and Table 3 can be used to complete Form U.
 - Use Table 2 if the taxpayer became aware of the short tax year after making estimated tax installments.
 - Use Table 3 if the taxpayer was ware of the short tax year before making estimated tax installments.
 - The amount of estimated tax required to be paid with each installment is calculated using a number of installment payments and annualization periods determined by the number of months in the short tax year. A portion of a month is treated as a full month. If a short tax year ends before the end of the month and another tax year begins thereafter, the first taxable period ends on the last day of the month and the second taxable period begins on the first day of the following month
 - See the applicable Table, 2 or 3, to determine the number of required installments, the due date and the amount of each installment.

Line by Line Instructions

Part I: Computation of Underpayment and Interest Due

Line 1a. 2022 Tax – Enter the amounts from 2022 Form 4, line 20 plus line 21; Form 4T, line 24 plus line 25; Form 5S, line 6 plus line 8, plus line 20 of Schedule 5S-ET; or Form 6, page 1, line 14 plus line 15.

Line 1b. 2022 Refundable Credits – Enter your refundable credits from 2022 Form 4, line 27; Form 4T, line 31; or Form 6, page 1 line 21.

- **Tax-option (S) corporation** making an election to claim the jobs tax credit, the enterprise zone jobs credit, and/or the business development credit at the entity level, enter the appropriate amount from Form 5S, Part I, line 15, on Form U, line 1b.

Line 1d. 2022 Withholding – Enter withholding from 2022 Form 4, line 26; Form 4T, line 30; Form 5S, line 13; or Form 6, line 20.

Line 3 Prior year's tax information – Do not complete lines 3a or 3b if,

- The taxpayer is a large corporation **or**,
- The taxpayer's prior year was shorter than 12 months

Line 3a. 2021 Tax

- **Single Entity Returns** – Enter the amounts from 2021 Form 4, line 20 plus line 21; Form 4T, line 24 plus line 25; or Form 5S, line 6 plus line 8, plus line 20 of Schedule 5S-ET.
- **Combined Returns** – Enter the amount from prior year's Form 6, line 14 plus line 15; or Form 4T, line 24 plus line 25 as applicable.

Line 3b. 2021 Refundable Credits

- **Single Entity Returns** – Enter your refundable credits from prior year's Form 4, line 27 or Form 4T, line 31.
- **Combined Group Returns** – Enter the amount from the prior year's Form 6, line 21 or Form 4T line 31.
- **Tax-option (S) corporation** making an election to claim the jobs tax credit, the enterprise zone jobs credit, and/or the business development credit at the entity level, enter the appropriate amount from Form 5S, Part I, line 15, on Form U, line 3b.

Line 4. Total Required Estimated Tax – Enter the smaller of line 2 or 3c.

Line 5. Installment Due Dates – Enter the 15th day of the month from Column 2 of Table 1, 2 or 3, whichever is applicable. To determine which is applicable see, "Estimated Tax Installment Requirements" from above.

Line 6. Tax Due with each estimated installment – The estimated tax due for each installment varies based on the answers to questions at "Estimated Tax Installments" from above and which method of calculation is used, the standard method or the annualized method.

- If the standard method is used and,
- If the tax year is 12 months – Divide line 4 by 4 and enter the result in each column.
- If the tax year is less than 12 months – Divide line 4 by the number in From Column of Table 2 or 3 whichever is applicable. To determine which is applicable see, "Estimated Tax Installment Requirements" from above.
- If the annualized method is used enter the amount from Part III, line 47.

Line 7. Estimated Tax, Economic Development Surcharge, and Withholding Payments Made on or Before Due Date

- **Column a** – Enter the total payments made on or before the installment due date. Include any carryovers of overpayments from prior years.
- **Columns b to d** – Enter the total payments made after the due date of the previous installment and on or before the due date of the current installment.

Total payments include the withholding amounts reported on Form 4, line 26; Form 4T, line 30; Form 5S, line 13; or Form 6, page 1, line 20, whichever is applicable for the current year.

Combined Groups - If a corporation other than the designated agent is applying payments to this return, enter the total of all combined group members' amounts.

Line 10. Carryback of Overpayment or Late Payment – Complete line 10 only if,

- A payment was made after the line 5 due date in the current period and before the line 5 due date of any following periods and is carried back to the current period **or**
- An overpayment is reported on Line 9 in any period following the current period, and is carried back to the current period.
- **If** an overpayment from more than one period is carried back to the current period, identify each amount separately.

Combined Groups – If line 9 includes payments from more than one corporation, complete line 10 as if the combined group is a single corporation.

Line 11. Carryforward of Overpayment – Any overpayment remaining after completing line 10 should be carried forward to the next period. If in the previous column, the total credits exceed the required estimated tax, the excess is entered on Line 11.

- Column (b) Line 11 - If Column (a), Line 7 plus Line 10 minus Line 6 is a positive number enter the result. Otherwise enter zero.
- Column (c) Line 11 - If Column (b) Line 7 plus Line 10 plus Line 11 minus Line 6 is a positive number enter the result. Otherwise enter zero.
- Column (d) Line 11 - If Column (c) Line 7 plus Line 10 plus Line 11 minus Line 6 is a positive number enter the result. Otherwise enter zero.

Line 12. Net Underpayment – If line 8 is greater than the sum of Line 10 + Line 11, enter the result. Otherwise enter zero.

Line 13. Number of Days Until Carryback Paid – Complete this line only if there is a carryback amount reported on line 10. If the amount you carried back includes more than one payment (for example, payments from multiple combined group members if this is a combined return), skip line 13 and see the instructions to line 15.

Line 15. Interest on Late Payments Carried Back – If you have an amount on line 13, compute interest at 12% per year for the number of days on line 13. Use a 365-day year.

- If you don't have an amount on line 13 because you carried back more than one payment, use a separate schedule to compute the interest on each payment carried back. Use the worksheet at the end of these instructions as a template. Enter the total on line 15, and submit the schedule with your return.

Line 17. Interest calculated through the unextended due date of the return – Add lines 15 and 16. If the return is filed after the unextended due date and reflects a balance due, carry this amount to Part II, line 22. Otherwise carry this amount to the "Interest, penalty and late fee due" line of Form 4, Form 4T or Form 6, whichever is applicable.

Part II: Computation of Total Amount Due

Complete Part II only if the return reflects a balance due and is not filed by the unextended due date.

Line 20. Total Amounts Applied – Enter the total estimated tax payments made, plus withholding and refundable credits for the taxable year.

Line 24. Late Return Interest – Tax not paid by the original unextended due date is subject to interest at 18% per year on 90% and at 12% on 10% during the extension period of the return. Underpayment interest not paid by the original unextended due date is subject to 18% per year during the extension period. After the extension period, all remaining tax and underpayment interest due is charged interest at 18% per year.

- **Column a** – Enter the amount of interest computed at 18% per year, for the number of days between the unextended due date and the date the return is filed, on the amount on line 23, column a.
- **Column b** – Enter the amount of interest computed at 12% per year for the number of days between the unextended due date and the extended due date on the amount on line 23, column b, plus the amount of interest computed at 18% per year for the number of days between the extended due date and the date the return is filed on the amount on line 23, column b.

Lines 25a & 25b. Late Filing Penalty and Fee

- **Line 25a** – The “net tax due” is the total tax and economic development surcharge less any allowable credits, withholding, and estimated payments made by the extended due date of the return.
- **Line 25b** – The late filing fee for combined returns is \$150 for the combined group as a whole, regardless of the number of members.

Part III: Annualized Income Installment Method

Complete this worksheet when one or more of the estimated tax installments is computed using the annualized income installment method.

Combined Groups - Only one worksheet is used for the entire group when a combined return is filed.

Annualized Period Column (a) to Column (d) – Enter the number from Column 5 of Table 1, 2 or 3 whichever is applicable. To determine which is applicable see, "Estimated Tax Installment Requirements" from above.

Lines 27 Wisconsin Net Income – Calculate the Wisconsin income for the annualization period then remove items applied equally to each period. For example, net business loss carryforwards and amortization of adjustments for changes in method of accounting.

Line 28 Annualization factor

- **Tax exempt corporations** – Enter the number from Column 1 of Table 4, .
- **Combined Groups** - If a combined group includes a tax exempt organization, use Table 4 only for the tax exempt corporation's net income.
- **All other corporations** – Enter the number from Column 6 of Table 1, 2 or 3, , whichever is applicable. To determine which is applicable see, "Estimated Tax Installment Requirements" from above.

Line 30 Adjustments to income – Enter the sum of the items removed on line 27.

Line 35. Economic Development Surcharge – If this is a combined return, compute the economic development surcharge separately for each company in the group based on its annualized gross tax on line 32.

Worksheet for Line 15:

Interest on Carryback of Multiple Payments to the Same Installment Due Date

	(a)	(b)	(c)	(d)
	Payment amount carried back (total should equal amount on line 10 for the installment to which this worksheet applies)	Date the amount in column (a) was paid	By how many days is the date in column (b) after the installment due date?	Interest at 12% on amount in column (a) for number of days in column (c) (total on line 15 for the installment to which this worksheet applies)
T o t a l s				

Tables 1 to 4 – Use to complete parts of Form U which depend on the length of the tax year

**TABLE 1 – Use this table to complete Part I and Part III when the tax year covers a 12-month period.
Tax Exempt corporations also see Table 4.**

First Month of the Year of a 12 month tax year	Required # of payments for Part I Line 6	Part I, Line 5 Column (a) Due on the 15th of this month per 71.29(8)(a) to 71.29(8)(d)	Part I, Line 6 Column (a)	Part III Annualization Period "First _ of months" Column (a) per 71.29(9)(c)	Part III , Line 28 Column (a) Annulaization Factor per 71.29(9)(c)	Part III, Line 39 Column (a) The accumulated percentage of estimated tax paid to date per 71.29(9)(c)	Part III, Line 43 Column (a)
COLUMN 1 (a)	COLUMN 2 (a)	COLUMN 3 (a)	COLUMN 4 (a)	COLUMN 5 (a)	COLUMN 6 (a)	COLUMN 7 (a)	COLUMN 8 (a)
Is not April	4	4	4.000	3	4.000	22.50	4
Is April	4	3	4.000	2	6.000	22.50	4
COLUMN 1 (b)	COLUMN 2 (b)	COLUMN 3 (b)	COLUMN 4 (b)	COLUMN 5 (b)	COLUMN 6 (b)	COLUMN 7 (b)	COLUMN 8 (b)
Is not April	4	6	4.000	5	2.400	45.00	4
Is April	4	6	4.000	5	2.400	45.00	4
COLUMN 1 (c)	COLUMN 2 (c)	COLUMN 3 (c)	COLUMN 4 (c)	COLUMN 5 (c)	COLUMN 6 (c)	COLUMN 7 (c)	COLUMN 8 (c)
Is not April	4	9	4.000	8	1.500	67.50	4
Is April	4	9	4.000	8	1.500	67.50	4
COLUMN 1 (d)	COLUMN 2 (d)	COLUMN 3 (d)	COLUMN 4 (d)	COLUMN 5 (d)	COLUMN 6 (d)	COLUMN 7 (d)	COLUMN 8 (d)
Is not April	4	12	4.000	11	1.091	90.00	4
Is April	4	12	4.000	11	1.091	90.00	4

TABLE 2 – Use this table to complete Part I and Part III when the tax year covers less than a 12-month period and sec. Tax 2.89(7)(a), Wis. Adm. Code, applies. After an estimated tax installment based on a full tax year was paid, it was determined the current tax year would cover less than a 12-month period. Some installments based on full year tax year and some bases on a short tax year.

Number of months in the tax year	Required # of payments Used on line 6 equation for a short year	Part I, Line 5 Column (a) Due on the 15th of this month	Part I, Line 6 Column (a) Divide Line 4 by this number.	Part III Annualization Period Column b First Number of months Per Tax 2.89(8)	Part III, Line 28 Column a Annualization Factor per 2.89(8)(a)(2)	Part III, Line 39 Column (a) (accumulated percentage of estimated tax paid)	Part III, Line 43 Column (a)
COLUMN 1 (a)	COLUMN 2 (a)	COLUMN 3 (a)	COLUMN 4 (a)	COLUMN 5 (a)	COLUMN 6 (a)	COLUMN 7 (a)	COLUMN 8 (a)
1	0	0	0	0	0.000	0.00	0
2	1	2	1.000	1	2.000	90.00	1
3	1	3	1.000	2	1.500	90.00	1
4	2	4	4.000	3	1.333	22.50	2
5	2	4	4.000	3	1.667	22.50	2
6	2	4	4.000	3	2.000	22.50	2
7	3	4	4.000	3	2.333	22.50	3
8	3	4	4.000	3	2.667	22.50	3
9	3	4	4.000	3	3.000	22.50	3
10	4	4	4.000	3	3.333	22.50	4
11	4	4	4.000	3	3.667	22.50	4
COLUMN 1 (b)	COLUMN 2 (b)	COLUMN 3 (b)	COLUMN 4 (b)	COLUMN 5 (b)	COLUMN 6 (b)	COLUMN 7 (b)	COLUMN 8 (b)
1	0	0	0.000	0	0.000	0.00	0
2	1	0	0.000	0	0.000	90.00	1
3	1	0	0.000	0	0.000	90.00	1
4	2	4	1.333	3	1.333	90.00	2
5	2	5	1.333	4	1.250	90.00	2
6	2	6	1.333	5	1.200	90.00	2
7	3	6	4.000	5	1.400	45.00	3
8	3	6	4.000	5	1.600	45.00	3
9	3	6	4.000	5	1.800	45.00	3
10	4	6	4.000	5	2.000	45.00	4
11	4	6	4.000	5	2.200	45.00	4
COLUMN 1 (c)	COLUMN 2 (c)	COLUMN 3 (c)	COLUMN 4 (c)	COLUMN 5 (c)	COLUMN 6 (c)	COLUMN 7 (c)	COLUMN 8 (c)
1	0	0	0.000	0	0.000	0.00	0
2	1	0	0.000	0	0.000	90.00	1
3	1	0	0.000	0	0.000	90.00	1
4	2	0	0.000	0	0.000	90.00	2
5	2	0	0.000	0	0.000	90.00	2
6	2	0	0.000	0	0.000	90.00	2
7	3	7	2.000	6	1.167	90.00	3
8	3	8	2.000	7	1.143	90.00	3
9	3	9	2.000	8	1.125	90.00	3
10	4	9	4.000	8	1.250	67.50	4
11	4	9	4.000	8	1.375	67.50	4
COLUMN 1 (d)	COLUMN 2 (d)	COLUMN 3 (d)	COLUMN 4 (d)	COLUMN 5 (d)	COLUMN 6 (d)	COLUMN 7 (d)	COLUMN 8 (d)
1	0	0	0.000	0	0.000	0.00	0
2	1	0	0.000	0	0.000	90.00	1
3	1	0	0.000	0	0.000	90.00	1
4	2	0	0.000	0	0.000	90.00	2
5	2	0	0.000	0	0.000	90.00	2
6	2	0	0.000	0	0.000	90.00	2
7	3	0	0.000	0	0.000	90.00	3
8	3	0	0.000	0	0.000	90.00	3
9	3	0	0.000	0	0.000	90.00	3
10	4	10	4.000	9	1.111	90.00	4
11	4	11	4.000	10	1.100	90.00	4

TABLE 3 – Use this table to complete Part I and Part III when the tax year covers less than a 12-month period and Tax 2.89(7)(b) applies. Prior to an estimated tax installment based on a full tax year was paid, it was determined the current tax year would cover less than a 12-month period. All installments are based on a short tax year

Number of months in the tax year	Required # of payments Used on line 6 equation for a short year	Part I, Line 5 Column a Due on the 15th of this month	Part I, Line 6 Column a	Part III Annualization Period Column a First Number of months Per Tax 2.89(8)	Part III, Line 28 Column a Annualization Factor	Part III, Line 39 Column a	Part III, Line 43 Column a
COLUMN 1 (a)	COLUMN 2 (a)	COLUMN 3 (a)	COLUMN 4 (a)	COLUMN 5 (a)	COLUMN 6 (a)	COLUMN 7 (a)	COLUMN 8 (a)
1	0	0	0	0	0.000	0.00	0
2	1	2	1.000	1	2.000	90.00	1
3	1	3	1.000	2	1.500	90.00	1
4	2	4	1.333	3	1.333	67.50	2
5	2	4	1.333	3	1.667	67.50	2
6	2	4	1.333	3	2.000	67.50	2
7	3	4	2.000	3	2.333	45.00	3
8	3	4	2.000	3	2.667	45.00	3
9	3	4	2.000	3	3.000	45.00	3
10	4	4	4.000	3	3.333	22.50	4
11	4	4	4.000	3	3.667	22.50	4
COLUMN 1 (b)	COLUMN 2 (b)	COLUMN 3 (b)	COLUMN 4 (b)	COLUMN 5 (b)	COLUMN 6 (b)	COLUMN 7 (b)	COLUMN 8 (b)
1	0	0	0.000	0	0.000	0.00	0
2	1	0	0.000	0	0.000	90.00	1
3	1	0	0.000	0	0.000	90.00	1
4	2	4	4.000	3	1.333	90.00	2
5	2	5	4.000	4	1.250	90.00	2
6	2	6	4.000	5	1.200	90.00	2
7	3	6	4.000	5	1.400	67.50	3
8	3	6	4.000	5	1.600	67.50	3
9	3	6	4.000	5	1.800	67.50	3
10	4	6	4.000	5	2.000	45.00	4
11	4	6	4.000	5	2.200	45.00	4
COLUMN 1 (c)	COLUMN 2 (c)	COLUMN 3 (c)	COLUMN 4 (c)	COLUMN 5 (c)	COLUMN 6 (c)	COLUMN 7 (c)	COLUMN 8 (c)
1	0	0	0.000	0	0.000	0.00	0
2	1	0	0.000	0	0.000	90.00	1
3	1	0	0.000	0	0.000	90.00	1
4	2	0	0.000	0	0.000	90.00	2
5	2	0	0.000	0	0.000	90.00	2
6	2	0	0.000	0	0.000	90.00	2
7	3	7	4.000	6	1.167	90.00	3
8	3	8	4.000	7	1.143	90.00	3
9	3	9	4.000	8	1.125	90.00	3
10	4	9	4.000	8	1.250	67.50	4
11	4	9	4.000	8	1.375	67.50	4
COLUMN 1 (d)	COLUMN 2 (d)	COLUMN 3 (d)	COLUMN 4 (d)	COLUMN 5 (d)	COLUMN 6 (d)	COLUMN 7 (d)	COLUMN 8 (d)
1	0	0	0.000	0	0.000	0.00	0
2	1	0	0.000	0	0.000	90.00	1
3	1	0	0.000	0	0.000	90.00	1
4	2	0	0.000	0	0.000	90.00	2
5	2	0	0.000	0	0.000	90.00	2
6	2	0	0.000	0	0.000	90.00	2
7	3	0	0.000	0	0.000	90.00	3
8	3	0	0.000	0	0.000	90.00	3
9	3	0	0.000	0	0.000	90.00	3
10	4	10	4.000	9	1.111	90.00	4
11	4	11	4.000	10	1.100	90.00	4

TABLE 4 – Tax Exempt Corporations with tax years covering a 12-month period use this table to complete Part III Form U.

Exception for Tax Exempt Organizations - tax-exempt organizations that file Form 4T or are included in a combined group that report unrelated business taxable income must use the modified annualization period and annualization factor from the table below.

COLUMN 1 (a)	COLUMN 2 (a)		COLUMN 1 (b)	COLUMN 2 (b)
Part III Annualization Period "First _ of months" Column a per 71.29(9)(c)	Part III , Line 28 Column a Annulaization Factor per 71.29(9)(c)		Part III Annualization Period "First _ of months" Column a per 71.29(9)(c)	Part III , Line 28 Column a Annulaization Factor per 71.29(9)(c)
1	12.000		4	3.000
COLUMN 1 (c)	COLUMN 2 (c)		COLUMN 1 (d)	COLUMN 2 (d)
Part III Annualization Period "First _ of months" Column a per 71.29(9)(c)	Part III , Line 28 Column a Annulaization Factor per 71.29(9)(c)		Part III Annualization Period "First _ of months" Column a per 71.29(9)(c)	Part III , Line 28 Column a Annulaization Factor per 71.29(9)(c)
7	1.714		10	1.200

ADDITIONAL INFORMATION AND ASSISTANCE

Web Resources

The Department of Revenue's web page, available at revenue.wi.gov, has a number of resources to provide additional information and assistance, including:

- Related [forms](#) and their instructions
- [Common questions](#)
- [Publications](#) on specific tax topics
- The [Wisconsin Tax Bulletin](#)
- A home page specifically for [combined reporting topics](#)
- Links to the [Wisconsin Statutes and Administrative Code](#)

Contact Information

If you cannot find the answer to your question in the resources available on the Department of Revenue's web page, contact the Department using any of the following methods:

- E-mail your question to: DORFranchise@wisconsin.gov
- Call (608) 266-2772
- (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.)
- Send a fax to (608) 267-0834

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of December 22, 2022: ch. 71, [Wis. Stats.](#), and ch. Tax 2, [Wis. Adm. Code](#).