

Type or print PAYER'S name and address		1 Rents and royalties paid to Wisconsin residents (\$600 or more)
PAYER'S federal ID number	RECIPIENT'S social security number	
Type or print RECIPIENT'S name and address		2 Rents and royalties paid to nonresidents on property located in Wisconsin (\$600 or more)
		3 Annuities, pensions, and other nonwage compensation (\$600 or more)

COPY A
For Wisconsin
Department of
Revenue

Type or print PAYER'S name and address		1 Rents and royalties paid to Wisconsin residents (\$600 or more)
PAYER'S federal ID number	RECIPIENT'S social security number	
Type or print RECIPIENT'S name and address		2 Rents and royalties paid to nonresidents on property located in Wisconsin (\$600 or more)
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COPY B
For Recipient

Type or print PAYER'S name and address		1 Rents and royalties paid to Wisconsin residents (\$600 or more)
PAYER'S federal ID number	RECIPIENT'S social security number	
Type or print RECIPIENT'S name and address		2 Rents and royalties paid to nonresidents on property located in Wisconsin (\$600 or more)
		3 Annuities, pensions, and other nonwage compensation (\$600 or more)

COPY C
For Payer's
Records

Instructions for 2025 Form 9b

Item to Note: Federal Form 1099-MISC, 1099-NEC, 1099-R, or W-2, as appropriate, is required instead of Wisconsin Form 9b if you are required to file the federal Form with the Internal Revenue Service (IRS). The due dates shown below also apply to these forms.

Who Must File Form 9b?

Individuals, fiduciaries, partnerships, limited liability companies, and corporations doing business in Wisconsin and making payments to individuals of rents, royalties, or certain nonwage compensation must file Form 9b. Payers other than corporations must report rents and royalties only if the payer deducts the payments in computing Wisconsin net income. Amounts not properly reported on Form 9b may be disallowed as deductions. Failure to file Form 9b by the due dates listed below, or filing an incorrect or incomplete Form 9b due to willful neglect, may result in a penalty of \$10 for each violation.

Note: If you file 10 or more wage statements (Form W-2) or 10 or more of any one type of information return (Form 1099-MISC, 1099-NEC, 1099-R, 9b, etc.), you must file electronically. For more information, see Publications 117 and 172 on the department's web site at revenue.wi.gov, call (608) 266-2776, e-mail DORW-2DataQuestions, or write to the W-2 Coordinator, Wisconsin Department of Revenue, PO Box 8906, Madison, WI 53708-8906.

What is the Due Date for Filing Form 9b?

The due date for filing Form 9b with the Department of Revenue and furnishing a copy to the recipient is February 2, 2026. For information about requesting a 30 day extension for filing Form 9b with the department, see Publication 117.

Note: The due date for furnishing a copy of Form 9b to the recipient cannot be extended.

Where Do I File Form 9b?

Send Copy A of the Form 9b to: Wisconsin Department of Revenue
PO Box 8920
Madison, WI 53708-8920

Give Copy B of Form 9b to the recipient of the payment and keep Copy C for your records.

Specific Instructions

Note: If state, county, or stadium sales taxes are imposed on the service provider and you (as the buyer) pay them to the service provider, report them on Form 9b as part of the reportable payment. However, if sales taxes are imposed on you (as the buyer) and collected from you by the service provider, do not report the sales taxes on Form 9b.

Box 1. Report rents and royalties of \$600 or more paid to a Wisconsin resident, regardless of the location of the property to which such payments relate.

Box 2. Report rents and royalties of \$600 or more paid to a nonresident on property located in Wisconsin.

Box 3. Report annuities, pensions, and other nonwage compensation of \$600 or more paid to Wisconsin residents, and payments of \$600 or more made to nonresidents for services performed in Wisconsin.

If an employee receives wages subject to withholding and additional amounts not subject to withholding, report the total compensation on a wage statement Form W-2, not on Form 9b.

If you have withheld Wisconsin income taxes from annuities, pensions, or nonwage compensation, you must file Form 1099 or W-2, as appropriate, instead of Form 9b.

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of September 15, 2025: secs. 71.70 and 71.72, [Wis. Stats.](#)