

# Form PT-R Instructions

## General Instructions

A pass-through entity must designate a pass-through entity representative for certain income and/or franchise tax audits and administrative activities (sec. 71.80(26), Wis. Stats.). A Pass-through entity may use this form to appoint or revoke a pass-through entity representative. A pass-through entity may also appoint or revoke a pass-through entity representative by providing the department with a statement signed by an authorized agent of the pass-through entity. The statement must include the same information as requested on this form.

The following entities are pass-through entities that must designate a pass-through entity representative: partnership, tax-option (S) corporation, limited liability company, estate, or trust treated as a pass-through entity for federal income tax purposes.

The pass-through entity representative must be an individual with substantial presence in the United States. The pass-through entity representative has the following powers and duties:

- Act as the sole authority on behalf of the pass-through entity and its pass-through members with respect to a determination under sec. 71.745, Wis. Stats. Including making the election to reduce an entity-level audit assessment under sec. 71.745(8), Wis. Stats., or the election to preclude an entity-level audit assessment under sec. 71.745(9), Wis. Stats.
- Provide the department sufficient information to identify each pass-through member and the capital, profit, and loss interest of each pass-through member.
- Enter into extension agreements on behalf of the pass-through entity under sec. 71.77(5), Wis. Stats.
- Receive notices of pass-through entity adjustments.
- Notify all pass-through members of their share of corrections and adjustments made to pass-through items within 60 days after a determination under sec. 71.745, Wis. Stats., becomes final or after receipt of notice of approval under sec. 71.76(2)(b), Wis. Stats.
- File appeals of notices of pass-through entity adjustments.
- Enter into settlement agreements and bind pass-through members to adjustments relating to pass-through items.
- May appoint a power of attorney.

**Note:** If a pass-through entity did not designate a representative, the entity must appoint a representative within 60 days following a written request by the department. If a pass-through entity fails to appoint a representative following a written request by the department, the department may designate a representative and notify, in writing, the pass-through entity or the beneficiaries in the case of a closed estate or trust. The department will treat the most recently appointed pass-through entity representative as the representative under sec. 71.80(26), Wis. Stats.

## Specific Instructions

### Part 1 – Pass-Through Entity Information

Enter the name, business address, federal identification number or Wisconsin tax account number, telephone number, and email address of the pass-through entity.

**Note:** If the pass-through entity has been assigned a Wisconsin tax account number by the Wisconsin Department of Revenue, enter the middle 10-digit numbers in the appropriate box.

### Part 2 – Pass-Through Entity Representative

Check one box to indicate whether you are appointing a representative or revoking authority of a representative.

- If you are appointing a representative, complete Parts 3, 4, and 5. The representative will remain until the appointment is revoked.
- If you are revoking authority of a representative, complete Parts 3 and 4. Skip Part 5.

### Part 3 – Pass-Through Entity Representative Information

Enter the representative's last name, first name, email address, telephone number, and mailing address.

**Note:** The pass-through entity representative must be an individual with substantial presence in the United States.

### Part 4 – Signature of Person Authorized to Appoint or Revoke Pass-Through Entity Representative

Part 4 must be signed by the person who is authorized by the pass-through entity identified in Part 1 to appoint or revoke the designation of the pass-through entity representative in Part 3. A signature stamp or electronic signature is acceptable. A photocopy or faxed copy of an original-signed form has the same authority as the original.

*Examples of who is authorized to appoint or revoke a pass-through entity representative:*

- Estate or trust: A personal representative or trustee must sign.
- Partnerships: All partners must sign unless one partner is authorized to act for the partnership.
- Corporation or any other entity: A corporate officer or person having authority to bind the entity must sign.

*Title:* The person who signs Part 4 must include their title.

*Date:* Part 4 must be dated when signed.

### Part 5 – Signature of Pass-Through Entity Representative Being Appointed in Part 3

Part 5 must be signed by the pass-through entity representative who is being appointed in part 3. A signature stamp or electronic signature is acceptable. A photocopy or faxed copy of an original-signed form has the same authority as the original.

*Title:* The pass-through entity representative must include their title.

*Date:* Part 5 must be dated when signed.

### Questions

Call: (608) 264-4229

Fax: (608) 267-0834

Email: [DORAuditPassThrough@Wisconsin.gov](mailto:DORAuditPassThrough@Wisconsin.gov)

Visit: [Pass-Through Entity Level Audits Under 2021 Wis. Act 262](#)

### Where to Send This Form

1. Send to the department employee or unit you are working with.
2. If you are not working with a department employee, send to one of the following:
  - Mail: MS 6-81  
Wisconsin Department of Revenue  
Pass-Through Audit Unit  
PO Box 8906  
Madison, WI 53708-8906
  - Email: [DORAuditPassThrough@Wisconsin.gov](mailto:DORAuditPassThrough@Wisconsin.gov)
  - Fax: (608) 267-0834