

Instructions for Net Income Tax Requests ([Form P-100](#))

What Information Is Available From a Net Tax Request?

Tax returns have a line named "net tax" which is the tax paid/payable after deductions and most non-refundable credits have been applied. The line numbers on the forms may vary from year to year. The net tax line numbers on the 2016 tax forms are as follows:

Individual Income Tax Forms

Form	Net Tax Line Number	Name/Description
Form 1	33	Individual Income Tax Return (Long Form)
Form 1A	23	Individual Income Tax Return (Short Form)
Form WI-Z	11	Individual Income Tax Return (Easy Form)
Form 1NPR	59	Nonresident and Part-Year Resident Income Tax Return

Fiduciary, Estate and Trust Form

Form	Net Tax Line Number	Name/Description
Form 2	14	Wisconsin Fiduciary Income Tax for Estates or Trusts

Corporation Tax Forms

Form	Net Tax Line Number	Name/Description
Form 4	20	Wisconsin Non-Combined Corporation Franchise or Income Tax Return
Form 6	14	Wisconsin Combined Corporation Franchise or Income Tax Return

- Tax-option (Subchapter S) corporations, LLCs (limited liability companies), LLPs (limited liability partnerships) and partnerships –have no net tax since their income/losses are passed through to their shareholders/partners.
- Amended returns and adjustments by the department - the net tax is adjusted for amended returns and changes made by the department.
- Joint returns – if the taxpayer filed a joint return for the year involved, the net tax from that joint return will be disclosed.

What Tax Years Are Available?

Net tax requests can be made for tax years 2005 and forward.

Who Can Make a Net Tax Request?

Only Wisconsin residents can make a net tax request. Complete a request for each individual or business.

How Can the Net Tax Information Be Used?

Newspapers can publish the information and public speakers can disclose the information. There are penalties for disclosing net tax information in any other manner.

Is There a Cost?

The charge for a net tax request is \$4 for each year for each taxpayer. For example, if you request the 2014 and 2015 net tax for Taxpayer A and 2012-2015 net tax for Taxpayer B, you will owe \$24 (6 x \$4).

How Do I Submit a Request?

In Person

You may submit your request at the Department of Revenue office at 2135 Rimrock Road, Madison between 7:45 a.m. to 4:30 p.m. on weekdays. You must present an acceptable form of identification (for example, a driver's license). Applications in-person do not have to be notarized.

By Mail

Mail to the address on the Form P-100. Applications received by mail must have the Notary Public portion of the application fully completed.

Is the Taxpayer Notified That Their Net Tax Has Been Disclosed?

Yes. The department will provide written notification to the taxpayer. The notification will include:

- Name of requester
- Address of requester
- The organization, if any, that the requester represents
- Reason for the request
- The net tax amounts

Can I Pick Up the Response in Person?

Yes. However, we can only release the response to the requester.

What If I Have Questions?

If you need additional information about a net tax request, call (608) 266-2486.