

# WITHHOLDING TAX UPDATE

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## What's New?

### Withholding Tax Tables Revised Starting January 1, 2022

The withholding tables and alternate methods of withholding have been revised. The withholding tables and alternate method are found in Wisconsin [Publication W-166](#), *Withholding Tax Guide Effective for Withholding Periods Beginning On or After January 1, 2022*, and are effective for payroll periods beginning on or after January 1, 2022. Employers are required to implement the revised withholding tables or alternate method no later than January 1, 2022.

**Note:** Prior to January 1, 2022, employers were authorized to use one of two alternate methods of withholding (Method A or Method B) rather than use the withholding tables without receiving any further approval from the department. Alternate "Method B" has been discontinued and removed from Publication W-166. Starting January 1, 2022, employers must get approval from the department to use a method of withholding other than the tables or the alternate method approved in Publication W-166.

### Nexus Relief, Telecommuting Employees, and Employer Withholding Tax During the COVID-19 Pandemic

On March 13, 2020, the President proclaimed a [national emergency](#) concerning the COVID-19 pandemic. Around the same time, Wisconsin and many other states declared a public health emergency and ordered individuals to stay at home. As a result, many employees are telecommuting from their homes instead of working at their employer's business location. **Note:** The national emergency was [extended](#) on February 24, 2021.

From March 13, 2020 through December 31, 2021, Wisconsin relaxed its enforcement of nexus provisions on an out-of-state business if its only Wisconsin activity was having an employee working temporarily from the employee's home during this national emergency (COVID-19). This nexus relief applied to out-of-state businesses that would otherwise be required to file Wisconsin sales/use tax, withholding tax, and income/franchise tax returns.

Beginning January 1, 2022, the above nexus relief no longer applies. Previous guidance is replaced and superseded by this article. Previous guidance is in [Wisconsin Tax Bulletin 211](#) and [2020 Wisconsin Withholding Tax Update](#) in an article called *Telecommuting Employees and Employer Withholding Tax During the COVID-19 Pandemic*.

For more information about nexus see:

- Income/franchise tax nexus - sec. [Tax 2.82](#), Wis. Adm. Code
- Sales/use tax nexus – see "Registering for Use Tax" in [Publication 201](#), *Wisconsin Sales and Use Tax Information*, and secs. 77.51 ([13g](#)), ([13gm](#)), and ([13h](#)), Wis. Stats.

Other than the temporary nexus relief mentioned above, Wisconsin's withholding tax requirements regarding wages paid to an employee have not changed. Additionally, telecommuting employees should continue to report their wages to Wisconsin based on the guidance in [Wisconsin Tax Bulletin 171](#) (April 2011), page 13, article titled *Telecommuting and Mobile Employees*. See examples below.

#### Example 1

*Facts:*

- Company A is located in Wisconsin.

- Individual B is a resident of Minnesota and an employee of Company A.
- Prior to March 13, 2020, Individual B commutes daily to work for Company A in Wisconsin.
- From March 13, 2020, through January 31, 2022, Company A allows Individual B to work from home in Minnesota.
- After January 31, 2022, Individual B commutes daily to work for Company A in Wisconsin.

Wages paid to Individual B prior to March 13, 2020, and after January 31, 2022, are subject to Wisconsin income tax because Individual B is physically present in Wisconsin while performing services, and Company A is required to withhold Wisconsin income tax from these wages.

Wages paid to Individual B from March 13, 2020, through January 31, 2022, are not subject to Wisconsin income tax because Individual B is not physically present in Wisconsin while performing services, and Company A is not required to withhold Wisconsin income tax from these wages.

### Example 2

#### *Facts:*

- Company D is located in Minnesota.
- Individual E is a resident of Wisconsin and an employee of Company D.
- Prior to March 13, 2020, Individual E commutes daily to work for Company D in Minnesota.
- From March 13, 2020, through January 31, 2022, Company D allows Individual E to work from home in Wisconsin. Individual E's telecommuting creates nexus in Wisconsin, but Company D has no other activities in Wisconsin during this time period.
- After January 31, 2022, Individual E commutes daily to work for Company D in Minnesota.

Wages paid to Individual E prior to March 13, 2020, and after January 31, 2022, are subject to Wisconsin income tax because Individual E is a resident of Wisconsin. Company D is not required to withhold Wisconsin income tax from these wages because of the [special withholding arrangement](#) between Wisconsin and Minnesota.

Wages paid to Individual E from March 13, 2020, through December 31, 2021, are subject to Wisconsin income tax because Individual E is a resident of Wisconsin. Company D is not required to withhold Wisconsin income tax from these wages because of the nexus relief.

Wages paid to Individual E from January 1, 2022, through January 31, 2022, are subject to Wisconsin income tax because Individual E is a resident of Wisconsin. Company D is required to withhold Wisconsin income tax from these wages because it has nexus in Wisconsin.

### **Dependent Care Assistance Program – Wisconsin and Federal Differences for 2021**

Wisconsin generally follows the federal treatment of dependent care assistance programs (DCAP) under sec. 129, Internal Revenue Code, and Wisconsin adopted the temporary special rules for health and dependent care flexible spending arrangements created by sec. 214 of Division EE of the Consolidated Appropriations Act, 2021 ([Public Law 116-260](#)). However, Wisconsin did not adopt the changes made by sec. 9632 of the American Rescue Plan Act of 2021, [Public Law 117-2](#).

For taxable year 2021, sec. 9632 of Public Law 117-2 increased the amount of dependent care benefits that can be excluded from an employee's taxable wages from \$5,000 to \$10,500. In the case of a married individual filing separately, the exclusion was increased from \$2,500 to \$5,250. Since Wisconsin has not adopted this federal provision, an employee's Wisconsin taxable wages (box 16 of Form W-2) may be greater than the employee's federal taxable wages (box 1 of Form W-2).

### **Electronic Filing Mandate – Form PW-2**

Starting January 1, 2022, all nonresident owners that wish to file a [Form PW-2, Wisconsin Nonresident Partner, Member, Shareholder, or Beneficiary Pass-Through Withholding Exemption Affidavit](#), will be required to file electronically and may not fax or mail Form PW-2, unless a waiver is obtained from the department. The electronic filing option is available through [My Tax Account](#), the department's online filing system.

For more information regarding pass-through withholding and Form PW-2, see the following resources:

- [Pass-Through Entity Withholding Common Questions](#)
- [Form PW-2 Instructions](#)
- [Fact Sheet 1117](#)

### **New Fact Sheet for Nonresident Seasonal Workers**

A new fact sheet for nonresident seasonal workers has been posted to the department's website. [Fact Sheet 1123, Nonresident Seasonal Workers – Filing Wisconsin Income Tax Returns](#), provides information about Wisconsin income tax filing requirements for nonresident employees who provide seasonal services in Wisconsin.

### **Notice to Employers Using a Payroll Service Provider**

Employers may use a payroll service provider (PSP) to file withholding tax returns, pay withholding tax, and file wage statements and information returns. Wisconsin requires a PSP to register their software and complete software testing to be approved for e-filing. A list of approved PSPs can be found on the department's website: [Third-Party Software for Withholding e-File Returns](#).

Employers who decide to use a PSP should ensure that the PSP correctly files and pays on their behalf because the employer is liable for any unpaid taxes, fees, penalties, and interest.

Employers can use [My Tax Account](#) to verify the PSP correctly files and pays on their behalf. My Tax Account is free and provides employers with online access to their filing and payment history.

Employers using a PSP should contact the department immediately when they get a notice for withholding tax. Call us at 608-266-2776 or email [DORWithholdingTax@wisconsin.gov](mailto:DORWithholdingTax@wisconsin.gov).

### **The Combined Federal/State Filing Program Is Not an Approved Filing Option for Information Returns with Wisconsin Withholding**

Persons who participate in the combined [federal/state filing program](#) under sec. [Tax 2.04\(7\)](#), Wis. Adm. Code, are not required to file Forms 1099 with the department because the department receives this information from the Internal Revenue Service.

**Exception:** When Wisconsin income tax is withheld, the information return (e.g. Form 1099-R) must be filed directly with the department using one of the filing options listed in Section 4 of [Publication 117, Guide to Wisconsin Wage Statements and Information Returns](#). The combined federal/state filing program is not an acceptable filing option for information returns with Wisconsin withholding.

### Example

#### *Facts:*

- Individual A receives retirement distributions from Company B and Wisconsin income tax is not withheld from these distributions.
- Individual C receives retirement distributions from Company D and Wisconsin income tax is withheld from these distributions.
- B and D are required to report the distributions on Form 1099-R.

Company B has the option to file Form 1099-R through the combined federal/state filing program, but Company D may not file Form 1099-R through the combined federal/state filing program.

### **Form 1099-NEC and Form 1099-MISC**

Businesses use [Form 1099-NEC](#) instead of [Form 1099-MISC](#) to report nonemployee compensation. The due date for filing information returns with the department is January 31.

**Caution:** Form 1099-NEC is an information return and subject to Wisconsin's electronic filing mandate under sec. [71.80\(20\)](#), Wis. Stats. Taxpayers who file ten or more of any one type of information return (Forms 1099-MISC, 1099-R, W-2G, 1099-NEC, etc.) are required to file electronically and may NOT mail Form 1099-NEC to the department.

For more information about filing information returns such as Form 1099-NEC, see "Filing Wage Statements and Information Returns" later.

### **Truncated Taxpayer Identification Numbers on Forms W-2 and 1099**

As a safeguard against identity theft, the Internal Revenue Service (IRS) allows payers to truncate a payee's taxpayer identification number (SSN, FEIN, or ITIN) on the copy of Form W-2 or 1099 that the payer gives to the payee. The department follows the IRS treatment.

#### **Caution:**

- Payers may not truncate the *payee's* social security number on any forms filed with the department, IRS, or Social Security Administration.
- Payers may not truncate *their own* identification number on any forms given to the payee or filed with the department, IRS, or Social Security Administration.

For more information:

- [Wisconsin Tax Bulletin 201](#) (April 2018), page 17, article titled *Truncated Payee Social Security Number*
- Federal 2021 [General Instructions for Certain Information Returns](#)
- [Federal Register, Vol. 84, No. 128](#)

**Withholding Deposit Reports (Form WT-6) and Annual Reconciliation (Form WT-7)**

Employers filing withholding deposit reports (WT-6s) quarterly, monthly, or semi-monthly cannot submit an annual reconciliation of Wisconsin tax withheld (WT-7) until all withholding deposit reports have been filed.

The filer will get a rejection or error message if:

- The total withholding tax reported on the annual reconciliation is more than the total tax reported on the withholding deposit reports, or
- One or more withholding deposits have not been filed. Withholding deposits can be in pending status with a future payment date.

This requirement reduces the number of penalties imposed on the annual reconciliation and reduces appeals. See [Wisconsin Tax Bulletin 203](#) (October 2018).

**Electronic Filing Mandate – Forms WT-6 and WT-7**

Withholding deposit reports (WT-6s) and annual reconciliation returns (WT-7s) are required to be filed electronically using an approved submission method, unless a waiver is approved by the department. Failure to file electronically may result in rejection of your WT-6 or WT-7, potentially resulting in penalties and/or interest. Electronic filing options include:

Withholding Deposit Reports (WT-6s)	Annual Reconciliation Returns (Form WT-7s)
<a href="#">My Tax Account</a>	
<a href="#">TeleFile</a> – call 608-261-5340 or 414-227-3895	
<a href="#">E-File Transmission</a>	<a href="#">E-File Transmission</a>
<a href="#">ACH Credit – through your financial institution</a>	
<a href="#">Credit Card</a> 1-800-272-9829 use code 5800#	

**Notes:**

- If your filing frequency is annual, you are not required to file deposit reports (WT-6s). Each year in November the department evaluates your WT-6 deposits from the last year and determines whether to change your filing frequency. If your filing frequency changes, you are notified in writing, and a copy of your letter is available in My Tax Account.
- When completing your annual reconciliation return, include the following in the counts and amounts:
  - All W-2s reportable to Wisconsin. This includes paper W-2s with “WI” in box 15 and electronically filed W-2s with “55” in the state code field.
  - Only information returns with Wisconsin withholding (e.g., 1099-R, 1099-MISC, 1099-NEC, W-2G).

- For tax year 2021, the annual reconciliation return (WT-7) must be filed by January 31, 2022. However, if you close your withholding account before December 31, the reconciliation, wage statements, and information returns with Wisconsin withholding are due within 30 days of the account cease date.

### **Form WT-7 – Filing an Amended Annual Reconciliation**

An amended annual reconciliation (WT-7) must be filed if an error was made on the original return. If amending the return to correct withholding amounts reported, corrected wage statements and information returns must accompany the amended return. The WT-7 will be rejected if you fail to provide the correct wage statements and information returns. Do not resend previously submitted wage statements and information returns that do not have corrections to withholding. Be sure to furnish corrected copies of the wage statements and information to the employees and individuals involved and advise them to file the corrected copies with their income tax returns.

### **Form WT-7 – Reporting by Financial Institutions and Insurance Agencies**

All banks, credit unions, insurance agencies and other employers who withhold Wisconsin income tax from employee wages, retirement accounts, interest and dividends, or have a third party withhold on their behalf, must report the total amount withheld from all sources on the annual reconciliation (WT-7). Information returns (1099-DIV, 1099-INT, etc.) with Wisconsin withholding must also be reported on the WT-7.

### **Filing Wage Statements and Information Returns**

#### **Verify that the Information You File Is Accurate**

In a continued effort to fight fraud, the department wants to ensure the information you file matches the information reported by the payee. Review and follow the requirements in this publication to submit wage statements (Forms W-2) and information returns (Forms W-2G, 1099-MISC, 1099-R, 1099-NEC, etc.) for payments made in 2021.

Before filing, verify the payer's 15-digit withholding tax number, federal employer identification number and legal name using our [account look-up](#). The department offers preparers the opportunity to verify certain client-related data via an online [data exchange program](#). Payroll providers can use the withholding data exchange to inform the department of a new client and verify withholding tax account numbers and filing frequency information, including new filing frequency data for the upcoming year. Files are acted on as received. Results are returned the next business day.

Wage or information returns with incomplete or incorrect information will be rejected. Rejected returns must be corrected and resubmitted. Incorrect or incomplete returns filed on paper will not be returned. A letter will be sent asking for correction and resubmission of the corrected forms.

#### **When and Where to File**

For tax year 2021, wage statements and information returns must be filed with the department by January 31, 2022. If you file 10 or more wage statements or 10 or more of any one type of information return, you must file electronically. If you use payroll software to prepare your wage statements or information returns, your software may allow you to submit your wage statements and information returns electronically.

Wisconsin Department of Revenue electronic filing options include:

- Key Forms W-2, 1099-MISC, 1099-NEC, and 1099-R in My Tax Account when filing the annual reconciliation (WT-7).
- Key Forms W-2, 1099-MISC, 1099-NEC, and 1099-R in My Tax Account at any time during the year.

Log into My Tax Account and select "Enter W-2/1099 Information."

This application makes it easy to submit information returns omitted from previous submissions. It also provides a user-friendly option for those that don't have active withholding accounts but have a need to submit W-2s or 1099s.

- [Submit an EFW2 file](#) (for Form W-2) through the department's website.
- [Submit an IRS formatted file](#) (for Forms 1099-MISC, 1099-NEC, 1099-R, and W-2G) through the department's website.

**Note:** The Wisconsin Department of Revenue does not accept W-2 pdf files for electronic filing. This method is no longer supported due to the low volume of files received.

If you file fewer than 10 wage statements or fewer than 10 information returns, we encourage you to file electronically. Otherwise, mail these statements and returns to Wisconsin Department of Revenue, PO Box 8920, Madison, WI 53708-8920.

**Penalties for Filing Late or Failing to File Electronically**

Failure to file wage statements and information returns by the due date, including any extension, or filing an incorrect or incomplete return, will result in a penalty of \$10 for each statement or return.

Failure to file 10 or more wage statements or information returns electronically will result in a penalty of \$10 for each statement or return filed by paper.

An appeal of a penalty must be received within 60 days of the penalty notification. Missing wage statements and information returns must be submitted with an appeal for a failure to file penalty.

**Note:** The department may not issue a refund to an employed individual before March 1, unless the individual and individual's employer have filed all required returns and forms.

**Reporting Requirements**

Review and follow the reporting requirements below to submit wage statements and information returns.

Wage Statement and Information Return Reporting Requirements			
Required information	Send information	Required format for paper filers	Do not send
<ul style="list-style-type: none"> <li>• 15-digit Wisconsin withholding tax number. Those who did not withhold, are not required to withhold and never held a Wisconsin withholding tax number, must use 03688888888801.</li> </ul>	<p><b>Electronic</b></p> <ul style="list-style-type: none"> <li>• If you file 10 or more wage statements or information returns, you must file them electronically. See <a href="#">Publication 117</a> for "How to File."</li> </ul>	<ul style="list-style-type: none"> <li>• Data must be in similar location of federal form on IRS website</li> <li>• Must be in form format. We will not accept text lists.</li> <li>• No more than four statements or returns per page</li> </ul>	<ul style="list-style-type: none"> <li>• 1096-federal transmittal form</li> <li>• 1099-DIV or 1099-INT if no Wisconsin withholding (do not include on WT-7)</li> <li>• CDs, magnetic tapes or PDF files</li> <li>• Carbon copies</li> </ul>



Wage Statement and Information Return Reporting Requirements (cont.)			
Required information	Send information	Required format for paper filers	Do not send
<ul style="list-style-type: none"> <li>• Nine-digit federal employer identification number (FEIN)</li> <li>• Legal name must match numbers above</li> <li>• Nine-digit payee tax identification number</li> <li>• Wisconsin as top state (if possible)</li> </ul> <p><b>Before Filing</b></p> <ul style="list-style-type: none"> <li>• Register, if required, or make any name changes</li> <li>• Verify the first three items above using the account look-up in <a href="#">My Tax Account</a></li> <li>• Preparers can use our <a href="#">withholding data exchange</a> to verify client information</li> </ul>	<p><b>Paper</b></p> <ul style="list-style-type: none"> <li>• If you file fewer than 10, we encourage you to file electronically. Otherwise, mail them to the following address:  Wisconsin Department of Revenue PO Box 8920 Madison, WI 53708-8920</li> </ul> <p><b>Do not send to any other address</b></p>	<ul style="list-style-type: none"> <li>• Page no larger than 8.5"x11"</li> <li>• Page no smaller than 2.75" high or 4.25" wide</li> <li>• Send only one statement or return per employee/payee (no duplicates)</li> <li>• Use blue or black ink</li> </ul>	<ul style="list-style-type: none"> <li>• Correspondence</li> <li>• Duplicate W-2s with no change (if change made, file W-2c only)</li> <li>• Duplicate WT-7</li> <li>• Old version WT-7 if paper filing</li> <li>• W-2s or 1099s with no Wisconsin connection</li> <li>• WT2</li> </ul>

For more information on filing requirements, see [Publication 117](#).

**Filing Extensions – Form WT-7, Wage Statements, and Information Returns**

You may request an extension of 30 days for filing the annual reconciliation (WT-7). If an extension is granted for the WT-7, it also applies to corresponding wage statements and information returns. You may request a 30-day extension for filing W-2s and/or 1099s with the department, if no WT-7 extension is needed. There is no extension of time for filing W-2Gs.

Due dates for the following cannot be extended:

- Furnishing wage statements to employees
- Furnishing information returns to recipients

Extension requests must be received by the original due date using one of the following:

- Complete the *Request Extension to File* in [My Tax Account](#)
- Email [DORTOBWithholdingProcess@wisconsin.gov](mailto:DORTOBWithholdingProcess@wisconsin.gov)
- Write to Mail Stop 3-80, Wisconsin Department of Revenue, Tax Operations Business, PO Box 8902, Madison, WI 53708-8902

## Transportation Fringe Benefits for 2020, 2021, and 2022

The value of certain transportation fringe benefits provided by an employer to an employee may be excluded from employee wages.

### 2020 Treatment

For federal and Wisconsin purposes, the amount that may be excluded from employee wages for 2020 is limited as follows:

- \$270 per month for qualified parking
- \$270 per month for commuter highway vehicle transportation and transit passes

### 2021 Treatment

For federal and Wisconsin purposes, the amount that may be excluded from employee wages for 2021 is limited as follows:

- \$270 per month for qualified parking
- \$270 per month for commuter highway vehicle transportation and transit passes

### 2022 Treatment

Updated amounts that may be excluded for 2022 are not yet available. After the information is available, the department will provide an article with the updated amounts on the [News for Tax Professionals](#) webpage.

## Single-Member LLCs – Are You Registered Correctly?

A single-member limited liability company (LLC) that is a disregarded entity and has employees is considered an "employer" for purposes of federal withholding taxes. Wisconsin follows this treatment. As an "employer" the single-member LLC must use its name and FEIN to obtain a Wisconsin withholding tax number. To apply for a Wisconsin withholding tax number, visit <https://tap.revenue.wi.gov/btr/> or file Form BTR-101, *Application for Wisconsin Business Tax Registration*.

## Employees Claiming More than 10 Exemptions or Complete Exemption from Withholding (Form WT-4)

Employers must send a copy of the WT-4 to the department when:

- An employee claims more than 10 exemptions for Wisconsin purposes, or
- An employee claims complete exemption from Wisconsin withholding and earns over \$200 a week.

Send to: Wisconsin Department of Revenue, Audit Bureau, PO Box 8906, Madison WI 53708-8906.

If an employee claims complete exemption from Wisconsin withholding tax, a new WT-4 must be filed with the employer annually on or before April 30 of that year. If the employee fails to do so, the employee is considered as claiming zero withholding exemptions.

## Withholding Lock-In Letters

The department may void a current withholding exemption certificate (Form WT-4) for Wisconsin purposes, if it appears that an employee has filed an incorrect certificate, form, or agreement with an employer. If this occurs, we will send the employer and employee a withholding lock-in letter. A lock-in letter:

- Voids the current certificate in place for the employee
- Mandates the maximum number of exemptions the employee may claim
- Remains in effect indefinitely or until the employer is notified otherwise by the department

The employer must withhold based on the number of exemptions stated in the lock-in letter. Employers failing to honor a withholding lock-in letter may be subject to penalties.

### **Retirement and Pension Payments Exempt from Income Tax Withholding**

Pension and retirement income are not wages under Wisconsin law. Therefore, withholding is not required on retirement and pension payments. However, the recipient may request that the payer withhold Wisconsin income tax from such payments. The request must be in writing and the amount withheld from each payment must be \$5 or more.

If Wisconsin income tax is not withheld, the recipient may be required to make estimated tax payments. Generally, individuals that expect to pay \$500 or more with their income tax return must make estimated tax payments. Individuals may make estimated payments online at <https://tap.revenue.wi.gov/pay>.

See [Publication 126](#), *How Your Retirement Benefits Are Taxed*, for additional information.

### **Reporting Nonresident Entertainer Withholding on Income/Franchise Tax Returns**

A nonresident entertainer is a nonresident person (a person who is not a legal resident of Wisconsin) or a foreign corporation, partnership, or other type of entity, not regularly engaged in business in Wisconsin who furnishes amusement, entertainment, public speaking services, or performs in sporting events in Wisconsin for consideration. Performance venues or employers of the nonresident entertainer must withhold tax of 6% from the total contract price, unless an exception applies.

When the nonresident entertainer files its income or franchise tax return, the amount withheld on behalf of the entertainer should be reported as withholding on the return. If the withholding is incorrectly reported as an estimated payment, the return processing may be delayed.

For more information regarding nonresident entertainers, see the following resources:

- [Nonresident Entertainers Common Questions](#)
- [Form WT-11 Instructions](#)
- [Form WT-12 Instructions](#)
- [Publication 508](#), *Nonresident Entertainers*

### **My Tax Account New User Webinars**

The department offers a My Tax Account webinar for new users the second Tuesday of even numbered months. The next new user webinar is scheduled for December 14, 2021, 9:30 am to 10:30 am (CST). The webinar covers topics including My Tax Account's two-step login process, filing and paying sales & use tax, and filing and paying withholding tax.

To register for this webinar, visit the department's [training page](#).

### **My Tax Account Refresher Webinars**

The department will offer My Tax Account Refresher webinars on January 11, January 13, January 19, and January 20, 2022 (the same information is provided in each webinar).

These webinars cover a variety of topics, including:

- Filing and paying withholding tax (WT-6 and WT-7)
- Submitting wage statements and information returns (W-2s, 1099-Rs, 1099-MISCs & 1099-NECs)
- Printing seller's permits and business tax registration certificates
- Updating profile information (bank and contact information)
- Submitting appeals
- Requesting extensions to file

To register for this webinar, visit the department's [training page](#).

### **Withholding Tax Webinars for Employers**

The department will offer Withholding Tax webinars on November 9, 2021, December 15, 2021, and January 12, 2022 (the same information is provided in each webinar).

These webinars cover a variety of topics, including:

- Employer responsibilities and filing frequency information
- How to file withholding and information returns (WT-6, WT-7, W-2s, and 1099s)
- My Tax Account overview for withholding tax – includes filing tips for new version of My Tax Account
- Tips for avoiding penalties and interest
- Employer requirements for closing accounts

To register for this webinar, visit the department's [training page](#).

### **Withholding Tax Electronic Mailing List**

Subscribe to the department's withholding tax electronic mailing list to receive withholding tax related communications at [revenue.wi.gov/html/lists.html](https://revenue.wi.gov/html/lists.html).

### **Employer's Responsibility for Unclaimed Property**

Any business that has possession of unclaimed property is required to report and turn over that property to the Department of Revenue. This includes wages, such as uncashed payroll checks. Wages that are unclaimed must be turned over after one year. For more information about what is unclaimed property and how to report it, please see the [Unclaimed Property Holder Report Guide](#).

## Questions or Comments

Mail: Mail Stop 5-77  
Wisconsin Department of Revenue  
PO Box 8949  
Madison, WI 53708-8949

Email: [DORWithholdingTax@wisconsin.gov](mailto:DORWithholdingTax@wisconsin.gov)

Phone: (608) 266-2776

Visit: [www.revenue.wi.gov/withholding](http://www.revenue.wi.gov/withholding)

## Quick Links

- [Data exchange program](#)
- [Filing frequency changes](#)
- [Health savings accounts](#)
- [New Hire reporting](#)
- [Nonresident entertainer withholding](#)
- [Nonresident military spouse withholding exemption](#)
- [Pass-Through Withholding and Composite Returns](#)
- [Reciprocity](#)
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- [Transportation fringe benefits and moving expenses for 2018 and 2019](#)
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### Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations enacted as of November 3, 2021: ch. 71, [Wis. Stats.](#), and chs. Tax 1 and 2, [Wis. Adm. Code](#).

Laws enacted and in effect after this date, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to this date, that is contrary to the information in this document is superseded by this document, according to sec. 73.16(2)(a), Wis. Stats.