



Wisconsin Tax Update

WI Dept of Revenue | Division of Income, Sales & Excise Tax
Fall 2023

Updated 11-13-2023



Mission

Strengthen Wisconsin through fair tax and lottery administration, while educating and serving the public, our customers and communities.

Vision

To be the premier agency in providing innovative, accessible resources, and exceptional customer service built on a foundation of trust, inclusivity and creativity.

Values

- Integrity
- Innovation
- Inclusivity
- Knowledge
- Empathy
- Security

Topics

- ▷ Income/Franchise Tax Update
- ▷ Sales/Use Tax Update
- ▷ Unclaimed Property Update
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Internal Revenue Code Update

Internal Revenue Code (IRC) Update

Tax Year 2023 Overview

- ▷ Wisconsin follows the IRC as of December 31, 2022, with certain exceptions
- ▷ Wisconsin computes depreciation and amortization using IRC in effect on January 1, 2014, with certain exceptions
- ▷ Wisconsin has not adopted federal bonus depreciation provisions
- ▷ Wisconsin follows changes to IRC section 179 expensing

IRC Update

Federal laws that have passed since December 31, 2020:

- Public Law 117-2 – American Rescue Plan Act of 2021
- Public Law 117-6 – PPP Extension Act of 2021
- Public Law 117-44 – Surface Transportation Extension Act of 2021
- Public Law 117-52 – Further Surface Transportation Extension Act of 2021
- Public Law 117-58 – Infrastructure Investment and Jobs Act
- Public Law 117-103 – Consolidated Appropriations Act, 2022
- Public Law 117-167 – Supreme Court Security Funding Act of 2022
- Public Law 117-169 – Inflation Reduction Act of 2022
- Public Law 117-263 – James M. Inhofe National Defense Authorization Act – 2023
- Public Law 117-286 – HR 5961
- Public Law 117-328 – Consolidated Appropriations Act, 2023

IRC Update –Adopted

2023 Wisconsin Act 36

- ▷ Updates Wisconsin's definition of Internal Revenue Code to December 31, 2022
- ▷ Adopts most federal IRC provisions, with exceptions
- ▷ Does not adopt depreciation changes – WI follows IRC as of 1/1/14

IRC Update – Adopted

▷ Public Law 117-2 (American Rescue Plan Act)

- **IRC 32: Earned income credit** – Allows married filing separate individual who lives apart from spouse the last 6 months of the year or has a divorce or separation instrument by the end of the tax year to claim EIC
- **IRC 32: Earned income credit** – Raises investment income limit to \$11,000
- **IRC 864: Election to allocate interest on a worldwide basis** – Adopted repeal retroactively to 2021 taxable year
- **Numerous retirement provisions** - Automatically apply for Wisconsin under secs. 71.01(7n), 71.22(5m)(a), 71.34(1m)(a), and 71.42(2m), Wis. Stats.

IRC Update – Adopted

▷ Public Law 117-58 (Infrastructure Investment and Jobs Act)

- IRC 7508A: Extensions – retroactive to taxable years after December 31, 2020
 - Treats multiple declarations of federally declared disasters as a separate incident period allowing for a 60-day extension for each incident period. Previously, if a subsequent federally declared disaster occurred during a current disaster period, the extension would extend 60 days beyond the first day of the incident period for the subsequent disaster.
 - Adds "significant fires" to the list of reasons certain deadlines may be extended.
- IRC 118: Contributions to the capital of a corporation - Certain contributions received by a regulated public utility are excluded from gross income of a corporation.

IRC Update – Adopted

- ▷ **Public Law 117-58 (Infrastructure Investment and Jobs Act)**
 - **IRC 142 & 146: Exempt facility bonds** – Added qualified broadband projects and carbon dioxide capture facilities to the list of federally exempt interest (Note: interest not included in federal adjusted gross income is added back to Wisconsin income – sec. 71.05(6)(a), Wis. Stats.)

IRC Update – Adopted

▷ Public Law 117-169 (Inflation Reduction Act of 2022)

- IRC 40A, 6426, & 6427: Sustainable aviation fuel credit – Amount of credit is included in gross income
- IRC 179D & 312: Energy efficient commercial buildings deduction & effects on earnings and profits – Expanded eligibility. Efficiency requirements updated. Deduction decreased. For purposes of determining E&P for real estate investment trust corporations, the deduction is allowed in the year placed in service as opposed to over a period of five taxable years.
- IRC 6418, 50, 39: Transfers of certain credits - Certain taxpayers (not tax-exempt entities) are allowed a one-time transfer of certain tax credits. Any payments received in exchange for the transfer of credits are excluded from income, and any amounts paid to obtain a transferred credit cannot be deducted from income.

IRC Update – Adopted

- ▷ **Public Law 117-328 (Consolidated Appropriations Act 2023)**
 - **IRC 45E: Small employer pension plan startup costs-**
 - Federal** - If the employer claims the credit under sec. 45E(a) or 45E(f), IRC, they may not deduct the startup costs used to compute those credits
 - Wisconsin** – Employer may make a different election and deduct the startup costs
 - **Sections 529 & 408: Qualified tuition programs & individual retirement accounts** - Certain distributions from a qualified tuition program that have been maintained for a 15-year period are excluded from gross income of the distributee. The distributions may be transferred to a Roth IRA and treated as a "qualified rollover contribution".
 - **Section 529A: Qualified ABLE programs** – Changes the age requirement from 26 to 46

IRC Update – Adopted

- ▶ **Public Law 117-328 (Consolidated Appropriations Act 2023)**
 - **Section 1042: Sales of stock to employee stock ownership plans or certain cooperatives** – Allows the deferral of tax for certain sales of employer stock to employee stock ownership plan sponsored by S corporation
 - **Sections 170 & 6662-6664: Charitable contributions and gifts, accuracy and fraud penalties** – Qualified conservation contributions by a pass-through entity are not treated as qualified conservation contributions if the amount of contribution exceeds 2.5 times the sum of each owner's basis in the pass-through entity.

IRC Update – Adopted

- ▷ **IRC 1202: Small business stock gain exclusion**
 - Continuous conformity to IRC 1202
 - Retroactive adoption to taxable years beginning after December 31, 2018 (amended WI returns allowed)
 - Federal exclusion is 100% for stock acquired after 9/27/2010
 - Previously, WI exclusion was 50% for stock acquired after 12/31/13

IRC Update – Adopted

▷ 2023 Wisconsin Act 35

- **IRC 223: Health savings accounts** - Extends health savings account safe harbor for the absence of telehealth deductible for plan years before January 1, 2025
- Continuous conformity and retroactive to taxable year 2022 (amended WI returns allowed)

IRC Update – Not Adopted

▷ IRC 461: Excess business loss limitation

- Excess loss limitation extended through December 31, 2026 (Public Law 117-2)
- Excess loss limitation extended through December 31, 2028 (Public Law 117-169)
- Wisconsin has not adopted federal excess business loss limitation

▷ IRC 108: Student loan forgiveness

- IRC 108(f)(5) - most student loans discharged after December 31, 2020, and before January 1, 2026, are not included in federal gross income (Public Law 117-2)
- Wisconsin follows the old sec. 108(f)(5), IRC (as of 12/31/20), which excludes student loan discharges on account of death or total and permanent disability
- Wisconsin allows exclusion under sec. 108(f)(1) for individuals who work for a certain period of time in certain professions (e.g., Public Service Loan Forgiveness program)

IRC Update – Not Adopted

▷ IRC 162(m): Excessive employee remuneration

- **Federal** - A publicly-held corporation may not deduct more than \$1,000,000 of compensation paid to any covered employee for the performance of services. The law expands the definition of "covered employee" to CEO, CFO, and the next 5 highest paid employees for purposes of limiting publicly held corporations from deducting certain excessive employee remuneration. Employee remuneration includes commission and performance-based pay.
- **Wisconsin** - The changes made by Public Laws 115-97 and 117-2 do not apply for Wisconsin

Wisconsin Income/Franchise Tax Law Changes

Tax Rate Reduction

2023 Wis. Act 19

- ▷ Effective for tax year 2023 and thereafter
- ▷ Affects individual taxpayers and fiduciaries
- ▷ Tax rate for first income bracket reduced from 3.54% to 3.5%
- ▷ Tax rate for second income bracket reduced from 4.65% to 4.4%
- ▷ See [Wisconsin Tax Bulletin 222](#), page 3 for details on the income ranges for these brackets

Capital Loss Deduction

2021 Wisconsin Act 157

- ▷ Capital loss deduction increased from \$500/year to \$3,000/year (\$1,500 for married persons filing a separate return)
- ▷ Applies to individuals, and partnerships and tax-option (S) corporations making the entity-level tax election
- ▷ Effective for taxable years beginning **after December 31, 2022**

Commercial Loan exemption

2023 Wis. Act 19

- ▷ Created 71.05(1)(i) and 71.26(1)(i), Wis. Stats.
- ▷ Effective for taxable years beginning January 1, 2023
- ▷ Income from a corporation or a tax option (S) corporation that is a financial institution, including interest, fees, and penalties, derived from a commercial loan is exempt from Wisconsin corporate and individual income tax.
- ▷ The loan must be for five million dollars or less
- ▷ The loan must be provided to a person residing or located in Wisconsin and used primarily for a business or agricultural purpose.

Interstate Broker Dealers Apportionment

2023 Wisconsin Act 19

- ▷ A brokerage house, investment adviser, investment company, or underwriter that is engaged in business both in and outside this state must apportion its apportionable income according to sec. Tax 2.495, Wis. Adm. Code.
- ▷ The Act revises sec. Tax 2.495(4), Wis. Adm. Code, to provide that in certain instances DOR cannot order or permit the substitution of net gains for gross receipts in the receipts factor if the use of gross receipts results in substantial distortion of the taxpayer's receipts factor.

Interstate Broker Dealers Apportionment

Specifically, DOR cannot substitute net gains for sales of trading assets if:

- ▷ The taxpayer, before January 1, 2023, elected to source its sales of trading assets using the customer billing address method; and
- ▷ The taxpayer has not revoked that election; and
- ▷ The taxpayer, for any taxable year beginning after December 31, 2021, determines its receipts factor under sec. Tax 2.495(4), Wis. Adm. Code, by using the average of the receipts factor determined by using (a) gross receipts, net of commissions, and (b) net gain, net of commissions, from sales of trading assets for the taxable year, with all other components of the receipts factor remaining the same.

Refundable Research Credit Increase

2023 Wisconsin Act 19

- ▶ Up to 15% of the research credit computed/claimed on eligible expenses for the taxable year may be refunded, if not used to offset tax due for that taxable year (starting in taxable years beginning after December 31, 2020)
- ▶ The Act increases the refundable portion from 15% to 25% effective for taxable years beginning on or after January 1, 2024

Manufacturing and Agriculture Credit

2023 Wis. Act 12

- ▷ Repeals personal property taxes in Wisconsin starting with assessment year 2024 and makes changes to the manufacturing and agriculture credit
- ▷ Qualified Production Property
 - Persons must sell qualified production property to be eligible
 - Qualified production property includes tangible personal property manufactured in whole or in part by the claimant on property that is located in this state and assessed as manufacturing property under sec. 70.995, Wis. Stats. [Real property]
 - The Act expands the definition of "qualified production property" to include tangible personal property manufactured in whole or in part by the claimant with an establishment that is located in this state and **classified** as manufacturing under sec. 70.995(5n), Wis. Stats. [Important for those who don't have real property assessed as manufacturing property]

Manufacturing and Agriculture Credit

- ▷ Classifying Personal Property as Manufacturing Property
 - An application must be filed with DOR no later than July 1 of the taxable year.
 - DOR must make a determination and provide notice by December 31 of the year in which the application is filed.
 - An establishment classified as manufacturing prior to January 1, 2024, is presumed to be engaged in manufacturing and does not need to submit an application.

Manufacturing and Agriculture Credit

- ▷ Manufacturing Property Factor
 - The Act amended the definition of "manufacturing property factor"
 - Real and personal property assessed under sec. 70.995, Wis. Stats., was replaced with the term "land and depreciable property" for the numerator and denominator.
- ▷ If all qualified production activities income results from sale of tangible personal property that was manufactured, produced, grown, or extracted entirely in Wisconsin, it is not necessary to multiply the qualified production activities income by the property factor.

Pass-Through Entity Representative

Pass-Through Entity Representative

- ▷ Under sec. 71.80(26)(a), Wis. Stats., each pass-through entity (PTE) must designate a pass-through member or other person with substantial presence in the United States as the pass-through entity representative (PTR).
- ▷ PTR may be different than federal representative.
- ▷ If PTE did not designate a PTR, the department will send a written request for a PTR.
- ▷ If PTE does not designate a PTR within 60 days of the department's request, the department may designate a PTR and notify, in writing, the PTE.
 - PTE may at any time provide a written statement to the department designating a new PTR.

Pass-Through Entity Representative

- ▶ Form 2 (fiduciary, estates, trusts), Form 3 (partnerships), and Form 5S (tax-option (S) corporations) have a section for the PTE to designate a PTR.
- ▶ PTE may also designate a PTR by submitting a Form PT-R, *Pass-Through Entity Representative*, or a separate statement, that includes all the information requested on Form PT-R, signed by an authorized agent of the PTE.
- ▶ The department will treat the most recently appointed PTR as the sole active PTR under sec. 71.80(26), Wis. Stats.

Pass-Through Entity Representative

- ▶ PTR powers and duties vs. POA authority for audit determinations at the entity level under sec. 71.745, Wis. Stats.

Authority for Pass-Through Entity Audit Determination	Power of Attorney	Pass-through Entity Representative
Enter into an agreement to extend the limitation period to make an audit determination	No	Yes
Enter into settlement agreements and bind pass-through members to adjustments in audit determination	No	Yes
File an appeal of the audit determination	No	Yes
Elect to reduce an audit assessment under sec. 71.745(8), Wis. Stats.	No	Yes
Elect to have an audit assessment assessed to the pass-through members under sec. 71.745(9), Wis. Stats.	No	Yes

Pass-Through Entity Representative

- ▶ Form PT-R or a written statement designating a PTR are sent to:
 - DORAuditPassThrough@wisconsin.gov, or
 - MS 6-81
Wisconsin Department of Revenue
Pass-Through Audit Unit
PO Box 8906
Madison, WI 53708-8906

Entity-Level Tax Election



Entity-Level Tax Elections

- ▶ 2017 Wisconsin Act 368 created an election for partnerships and tax-option (S) corporations to pay tax at the entity level on behalf of their pass-through members.
- ▶ **Reminder:** The election or subsequent revocation of the election under sec. 71.21(6)(a) or 71.365(4m)(a), Wis. Stats., **must** be made by the extended due date of the entity's income or franchise tax return.
 - Calendar year partnership extended due date: 9/15
 - Calendar year tax-option (S) corporation extended due date: 10/15

Pass-Through ELT Election Overview

2021 Tax Year (Statistics as of July 15, 2023)	
Tax-Option (S) Corporations (Form 5S) Filing Stats	
Tax-Option (S) Corporation returns filed	86,789
Tax-Option (S) Corporation entity-level tax elections filed	6,048
Percent of entity-level tax elections filed	6.97%
Partnership (Form 3) Filing Stats	
Partnership returns filed	85,382
Partnership entity-level tax elections filed	3,009
Percent of entity-level tax elections filed	3.52%
Pass-Through Entity Filing Stats - TOTAL	
Pass-Through entity returns filed	172,171
Entity-level tax elections filed	9,057
Percent of entity-level tax elections filed	5.26%



Claiming the Other State Tax Credit with the Pass-Through ELT Election

- ▷ Five scenarios to consider when claiming the Wisconsin other state tax credit:
 1. ELT election made in Wisconsin only
 2. ELT election made in other state only (non-refundable credit for members)
 3. ELT election made in other state only (refundable credit for members)
 4. ELT election made in other state only (income excludable for members)
 5. ELT election made in Wisconsin and in other state

Claiming the Other State Tax Credit with the Pass-Through ELT Election

▷ ELT election made in Wisconsin only

- Only the pass-through entity may claim the credit (sec. 71.07(7)(b)2., Wis. Stats.)
- Entity's credit is based on net income or franchise tax **paid by the entity** to another state on that income and the net income tax on that income **paid by the entity** on behalf of its shareholders, partners, and members that are residents of this state on a composite return filed with the other state against the net income or franchise tax otherwise payable to this state on income of the same year (sec. 71.07(7)(b)3., Wis. Stats.)
- Use Schedule ET-OS, *Credit for Net Tax Paid to Another State*, to claim the credit

Claiming the Other State Tax Credit with the Pass-Through ELT Election

- ▷ ELT election made in other state only (**non-refundable** credit for members)
 - In general, the individual Wisconsin members of the pass-through entity may claim the credit for the period they were a Wisconsin resident during the tax year (sec. 71.07(7)(b)2., Wis. Stats.)
 - Member's credit is based on the member's allocable share of net income or franchise tax paid by the entity on their behalf
 - Individuals use Schedule OS, *Credit for Net Tax Paid to Another State*, Parts III and IV to claim the credit

Claiming the Other State Tax Credit with the Pass-Through ELT Election

- ▷ ELT election made in other state only (refundable credit to members)
 - In general, the individual Wisconsin members of the pass-through entity may claim the credit for the period they were a Wisconsin resident during the tax year (sec. 71.07(7)(b)2., Wis. Stats.)
 - Member's credit is based on the member's net income tax paid to the other state on their individual income tax return filed in the other state (sec. Tax 2.955(2)(a), Wis. Adm. Code)
 - Individuals use Schedule OS, *Credit for Net Tax Paid to Another State*, Parts I, II, and IV to claim the credit. Do not reduce the net tax on line 22 of Schedule OS by the individual's credit claimed in the other state for tax paid by the entity in the other state.

Claiming the Other State Tax Credit with the Pass-Through ELT Election

- ▷ ELT election made in other state only (income excludable for members)
 - In general, the individual Wisconsin members of the pass-through entity may claim the credit for the period they were a Wisconsin resident during the tax year (sec. 71.07(7)(b)2., Wis. Stats.)
 - Member's credit is based on the member's allocable share of tax paid by the entity on their behalf
 - Individuals use Schedule OS, *Credit for Net Tax Paid to Another State*, Parts III and IV to claim the credit

Claiming the Other State Tax Credit with the Pass-Through ELT Election

- ▷ ELT election made in Wisconsin and in other state
 - Only the pass-through entity may claim the credit (sec. 71.07(7)(b)2., Wis. Stats.)
 - Entity's credit based on net income or franchise tax **paid by the entity** to another state on that income and the net income tax on that income **paid by the entity** on behalf of its shareholders, partners, and members that are residents of this state on a composite return filed with the other state against the net income or franchise tax otherwise payable to this state on income of the same year (sec. 71.07(7)(b)3., Wis. Stats.)
 - Use Schedule ET-OS, *Credit for Net Tax Paid to Another State*, to claim the credit

Commonly Used Corporate Franchise/Income Tax Credits, Tax Year 2020
(Statistics as of May 4, 2023)

Corporate Tax Credit	Number of Claimants Using Credit	Amount of Credit Used	Credit Available	Credit Carried Forward
Manufacturing credit	464	\$123,242,508	\$248,226,532	\$124,984,024
Enterprise zone jobs credit	13	\$48,716,467	Refundable	
State historic rehabilitation credit	21	\$46,112,263	\$53,832,385	\$7,720,122
Nonrefundable research expense credit	454	\$44,666,993	\$608,708,136	\$564,041,143
Refundable research expense credit	549	\$10,134,603	Refundable	
Business development credit	33	\$8,800,945	Refundable	
Research facility credit	6	\$3,558,980	\$9,484,552	\$5,925,572
Economic development credit	12	\$2,142,679	\$22,638,793	\$20,496,114



Commonly Used Individual Franchise/Income Tax Credits, Tax Year 2021

(Statistics as of February 16, 2023)

Individual Income Tax Credits	Number of Claimants Using Credit	Amount of Credit Used	Credit Available	Credit Carried Forward
Taxes paid to other states credit	81,789	\$459,295,412	\$474,843,648	No carryforward
School property tax credit	1,798,031	\$443,664,380	\$511,925,346	No carryforward
Itemized deduction credit	618,669	\$305,496,454	\$601,769,830	No carryforward
Manufacturing credit	6,036	\$306,135,683	\$573,336,660	\$267,200,977
Married couple credit	618,952	\$258,920,052	\$262,919,821	No carryforward
Earned income credit	198,816	\$76,532,468	Refundable	
Homestead credit	102,516	\$50,027,234	Refundable	
Veterans and surviving spouses property tax credit	12,935	\$43,528,470	Refundable	
Nonrefundable research expense credit	3,761	\$25,283,059	\$66,286,464	\$41,003,405
Agriculture credit	5,283	\$19,794,022	\$81,694,582	\$61,900,560

Income/Franchise Tax Litigation



Litigation – Early Withdrawal Penalty

Scott Cech v. Wisconsin Department of Revenue: Wisconsin Tax Appeals Commission, June 5, 2023

- ▷ Issue: Applicability of the first-time homebuyer exception to the penalty on an early withdrawal from a 401(k) retirement account
- ▷ Taxpayer made an early withdrawal from their 401(k) retirement account and used most of the funds to purchase their first home. The gross distribution was included in taxable income on their return, but no penalty for an early withdrawal was reported.
- ▷ Sec. 72(t)(2)(F), IRC, allows an exception to the penalty for distributions, up to \$10,000, from an "individual retirement plan" that are used to purchase a first home. Per the IRS website: [Retirement Topics – Exceptions to Tax on Early Distributions](#)
- ▷ The Commission decided the taxpayer did not meet the first-time homebuyer's exception to the early withdrawal penalty. Taxpayer did not appeal.



Litigation – Business Purpose

Skechers USA, Inc. v. Wisconsin Department of Revenue (Wisconsin Tax Appeals Commission, February 24, 2023).

- ▷ Audit period 2000-2003
- ▷ Taxpayer deducted expenses for intercompany transactions relating to licensing intellectual property and management services
- ▷ DOR disallowed expenses under the authority in sec. 71.30(2), Wis. Stats., in order to clearly reflect the income of the taxpayer and to prevent evasion of taxes
- ▷ Commission concluded the transactions did not have economic substance or a valid business purpose other than tax avoidance
- ▷ Taxpayer appealed to the Circuit Court.
- ▷ See [Wisconsin Tax Bulletin 221](#), page 10 (April 2023)

Litigation: Manufacturing Credit

General Mills, Inc. v. Wisconsin Department of Revenue: Wisconsin Tax Appeals Commission, October 26, 2022

- ▷ Taxpayer has a manufacturing facility located in Milwaukee, Wisconsin.
- ▷ Taxpayer filed a timely Wisconsin corporation income tax return for the 2013 tax year.
- ▷ The manufacturing credit was not claimed on the original 2013 return.
- ▷ A subsequent field audit issued a Notice of Proposed Audit Report (NOPAR) that found numerous adjustments, but the manufacturing credit was neither adjusted nor the subject of a prior assessment.
- ▷ Taxpayer signed NOPAR agreeing in full and sent a check for the full amount.

Litigation: Manufacturing Credit

- ▷ The department then sent a Notice of Field Audit Action
- ▷ Taxpayer then sent an amended return for the 2013 tax year claiming a manufacturing credit of \$811,220 and requesting a refund.
- ▷ The department denied the claim for refund under sec. 71.75(4), Wis. Stats., which provides that a taxpayer may not file a claim for refund for any tax year covered by a finalized field audit.
- ▷ The Commission agreed with the refund denial, but asserted the proper statute that bars the refund is sec. 71.75(5), Wis. Stats., which bars a claim for refund in respect to items not adjusted in the notice of assessment or refund.
- ▷ Taxpayer did not appeal decision

Litigation: Pass-Through Withholding

RADS Partnership, Via Cresta, L.P., Laughing Cow, LP, Finger Living Trust, and Westmar LTD (Petitioners) v. Wisconsin Department of Revenue: Wisconsin Tax Appeals Commission, July 25, 2022

- ▷ All Petitioners are pass-through entities, except Finger Living Trust
- ▷ Petitioners did not file withholding returns in 2013
- ▷ Petitioners claimed they did not have to file withholding returns because they had losses from prior years
- ▷ Petitioners did not timely file returns for years in which losses were incurred

Litigation: Pass-Through Withholding

▷ Commission concluded:

- Pass-through entities are required to file a timely pass-through withholding form in each year where there is "Wisconsin income" (i.e., not allowed to use prior years' losses)
- Adding the word "taxable" to "income" under sec. 71.775(2)(a) and (3)(a)2., Wis. Stats., changes the meaning of the statute
- Pass-through entities must use WI Form PW-1 as the pass-through withholding form

Litigation: Pass-Through Withholding

- ▷ Petitioners appealed to the Dane County Circuit Court on February 20, 2023.
- ▷ The Dane County Circuit Court dismissed the appeal because the department was not properly served, and the Circuit Court therefore lacks jurisdiction.
- ▷ Petitioners appealed to the Wisconsin Court of Appeals.

Other Income/Franchise Tax Updates & Reminders

Other Updates and Reminders

- ▶ College savings account subtraction
 - Increases to \$3,860 (\$1,930 if married filing separately) per beneficiary
 - 2022 amount was \$3,560
- ▶ Wisconsin tuition and fees subtraction
 - Subtraction – decreased from \$6,976 to \$6,974
 - Includes fees for course related books if paid to institution as condition of enrollment or attendance
 - Phase-out
 - Single or head of household - \$65,370 to \$78,440
 - Married filing joint - \$104,590 to \$130,730
 - Married filing separate - \$52,300 to \$65,370

Other Updates and Reminders

- ▶ Mileage rates - 2023
 - 65.5 cents per mile for business miles (28 cents per mile is treated as depreciation)
 - 22 cents per mile for medical or moving purposes
 - 14 cents per mile in service of charitable organizations

Student Loan Forgiveness & SAVE Plan

- ▶ On June 30, 2023, U.S. Supreme Court blocked one-time student debt relief plan put forth by the Biden-Harris Administration
- ▶ The Biden-Harris Administration created the SAVE plan to replace the existing REPAYE plan
 - This is an income-based repayment (IBR) plan
 - Ability for debt under the SAVE plan to be forgiven is the same as any other IBR
- ▶ Wisconsin excludes student loan forgiveness from income under sec. 108 of the IRC as it existed on December 31, 2020
 - Extent insolvent (108(a)(1)(B)) - report on federal Form 982 marked "For Wisconsin Purposes"
 - Public service loan forgiveness (108(f)(1) and (4))
 - Death or total and permanent disability of the student (108(f)(5))
- ▶ Canceled student debt that is excluded for federal purposes but taxable to Wisconsin should be added to federal adjusted gross income on line 1g of Wisconsin Schedule I

Manufacturing and Agriculture Credit

- ▷ Credit from prior taxable year
 - Credit reported as income in the current taxable year is not included in the numerator of the production gross receipts factor
 - The numerator is production gross receipts of the manufacturer claiming the credit
 - Production gross receipts are receipts from the lease, rental, license, sale, exchange or other disposition of qualified production property.
 - Qualified production property is the tangible personal property manufactured by the claimant.
 - Therefore, prior years credit is not a production gross receipt. However, the prior year credit is included in the denominator because all sources of gross income are included in the denominator
 - See [WTB 220](#), page 10

Pass-Through Entities: Requirement to file Schedules 2K-1, 3K-1, and 5K-1

- ▷ A pass-through entity is required to do the following by the due date, including extensions, of its income/franchise tax return:
 - Provide a schedule to each owner (partner, shareholder, beneficiary, or member) whose share of income and other items from the entity affect the owner's WI tax liability. The schedule shall separately indicate the owner's share of each item from the entity.
 - Include a copy of the schedule with the entity's WI income/franchise tax return.
- ▷ Trusts and estates use Schedule 2K-1, partnerships use Schedule 3K-1, and tax-option (S) corporations use Schedule 5K-1
- ▷ Failure to file the schedule by the due date may result in a \$50 penalty for each violation (sec. 71.83(1)(a)10., Wis. Stats.).

Qualified Wisconsin Business (QWIB) – Income Exclusion / Deferral

▷ Capital Gain Exclusion / Deferral

- Long-term capital gain from investments made after December 31, 2010, in a qualified Wisconsin business and held for at least five uninterrupted years are excluded from Wisconsin income
- Exclusion does not apply to any portion of gain due to amount of gain deferred at time of investment
- See Schedule QI, *Sale of Investment in a Qualified Wisconsin Business*

Qualified Wisconsin Business (QWIB) Registration

- ▷ A business may register as a QWIB if, in the business's tax year ending immediately before the date of registration:
 - The business has at least 2 full-time employees,
 - The amount of payroll compensation paid by the business in WI is at least 50% of all payroll compensation paid by the business, and
 - The value of real and tangible personal property owned or rented and used by the business in WI is at least 50% of the value of all real and tangible personal property owned or rented and used by the business.

- ▷ Business must register **each year** it desires to be a QWIB (sec. 73.03(69), Wis. Stats.)
 - Registration for 2023 must be completed by January 2, 2024.

QWIB Registration

- ▷ Registration for 2023 must be completed by January 2, 2024.
- ▷ To register your business with the department, use the department's online application here:
 - https://tap.revenue.wi.gov/QualBus/_/
- ▷ A list of QWIBs can be found on the department's website here:
 - <https://www.revenue.wi.gov/Pages/Report/qualified-businesses.aspx>

Qualified Opportunity Fund (QOF)

- ▷ Certain taxpayers who invest in a QOF may qualify for federal tax benefits:
 - Defer paying tax on capital gains by investing the gains in a QOF
 - Reduce the taxable amount of the deferred capital gains by
 - 10% if QOF investment is made prior to Jan. 1, 2022, and is held for at least 5 years
 - 15% if QOF investment is made prior to Jan. 1, 2020, and is held for at least 7 years
 - Exclude all gains from the sale of a QOF investment by holding the QOF investment for at least 10 years.
- ▷ See sections 1400Z-1 and 1400Z-2 of the Internal Revenue Code (IRC)
- ▷ WI follows the federal tax benefits

WI Qualified Opportunity Fund (WQOF)

- ▶ A WQOF means a QOF that holds at least 90% of its assets in WI qualified opportunity zone property
- ▶ For taxable years beginning on or after January 1, 2020, a WQOF is required to file WI Form WQOF with the department and provide a copy to each investor by January 31 of the year following the close of the WQOF's taxable year.
- ▶ In addition to the federal QOF tax benefits, certain taxpayers who defer paying tax on their capital gains by investing in a WQOF may qualify for a WI subtraction or basis modification

WQOF

- ▷ The WI subtraction or basis modification is
 - 10% of the deferred capital gain if
 - The WQOF investment was held for at least 5 years and
 - The taxpayer qualifies for the 10% federal QOF exclusion
 - 15% of the deferred capital gain if
 - The WQOF investment was held for at least 7 years and
 - The taxpayer qualifies for the 15% federal QOF exclusion
- ▷ **Note:** Any failure by a WQOF may result in the WI subtraction or basis modification being denied for investors

WQOF

Resources:

- ▶ Common Questions:
<https://www.revenue.wi.gov/Pages/FAQS/ise-qualified-zones.aspx>
- ▶ Fact Sheet 1121:
<https://www.revenue.wi.gov/DOR%20Publications/1121opportunityzone.pdf>
- ▶ 2023 Form WQOF instructions:
<https://www.revenue.wi.gov/TaxForms2023/2023-FormWQOF-inst.pdf>
- ▶ Sections 71.05(25m), 71.26(3)(vm), 71.34(1k)(p), and 71.45(2)(a)21., Wis. Stats.

Worker Misclassification

- ▷ Every person who pays an individual for work must classify the individual as either an employee or independent contractor.
- ▷ Classification is important because it impacts the payer's requirements for:
 - Federal unemployment insurance, income tax withholding, and information return reporting.
 - WI unemployment insurance, income tax withholding, and information return reporting

Worker Misclassification

- ▶ Misclassification may result in one or more of the following:
 - A penalty equal to the amount of tax that the payer intentionally failed to withhold.
 - \$25,000 fine for willfully misclassifying a construction worker as a nonemployee.
 - \$10 penalty per incorrect or incomplete Form W-2 or 1099.
 - \$50 or \$150 late filing fee.
 - 25% penalty for negligently failing to withhold or filing incorrectly.
 - 1.5% interest per month for delinquent withholding.
 - Disallowed wage expense deduction for failure to file wage statements.
 - \$10,000 fine and/or 9-month prison sentence for willfully failing or refusing to withhold or willfully rendering a false or fraudulent wage statement or report.
- ▶ For more information, see the article on pages 11-12 of WI Tax Bulletin 222.

Income Tax Form/Processing Updates and Filing Tips

Form Changes

- ▷ Form 1NPR Instructions – Numerous improvements made
- ▷ Schedule M instructions – Numerous improvements made
- ▷ Schedule FC – Added line for taxpayers to enter farmland preservation agreement contract numbers
- ▷ Schedule MI – Eliminated because manufacturing investment credit had a 15 year carry forward beginning in 2008. Last year to claim credit was 2022
- ▷ Commercial loan exemption
 - Form 5S, Page 5 – New line 18 for tax-exempt income from commercial loans
 - Schedule 5K-1, page 4 – New line 18 for tax-exempt income from commercial loans
 - Form 6, Page 7 – Added specific code to "Other subtractions" on Part II, line 4n-a
 - Schedule 4W – New line 14 for "Financial institution commercial loan exemption"

Form Changes

- ▷ Schedule OS instructions, *Credit for Net Tax Paid to Another State*
 - Added instructions to clarify whether to compute the credit in Part II or Part III of the form when the individual is a member of a pass-through entity that pays tax at the entity level in another state, but does not elect to pay tax at the entity level in WI.
- ▷ Schedule I instructions – still finalizing as a result of WI Acts 35 and 36
- ▷ Reportable transaction address change – From 8958 to 8906
- ▷ Payments – PO Box 93208 was replaced with PO Box 3028 last year. Payments were forwarded to the correct PO Box, but the forwarding service has expired so payments sent to PO Box 93208 will be returned to taxpayers which could result in a late payment, interest, and penalties.

2023 Filing Season Tips – Individual Income Tax

- ▶ Be sure to include all forms, schedules and attachments with return
 - Software providers are required to allow attachments to e-filed returns
- ▶ Verify estimated payments and credit carryforward prior to filing
- ▶ Review adjustment notices from prior year to ensure you are using the most updated information
- ▶ Omit nontaxable wages from married couple credit calculation (e.g., military pay subtraction)
- ▶ Returns claiming credits passed through from a partnership or S-Corp may be held if partnership or S-Corp has not yet filed
- ▶ Make sure appropriate documentation for contributions or adjustments from pass-through entities (e.g., Schedule SB lines 43-49) are included with return submission

2023 Filing Season Tips – Individual Income Tax

- Include Schedule U, *Underpayment of Estimated Tax*, on individual income tax return if income earned unevenly throughout the year AND has underpayment interest
 - *Example:* Taxpayer took a large distribution from a retirement account in November and did not have withholding. DOR will assume income is earned evenly throughout year for purposes of computing underpayment, UNLESS Schedule U is filed.
- Check FEINs on W-2s to ensure they are accurate. FEINs autofill in software from year to year, but businesses (employers) may change FEIN.
- Veterans and surviving spouses property tax credit: property taxes must be paid by December 31st. If veteran has passed away during the year the surviving spouse must get recertification from DVA.

2023 Filing Season Tips – Individual Income Tax

- Verify certificate of compliance number entered for farmland preservation claims (Sch FC-A) & don't include dashes in number
- Verify farmland preservation agreement numbers entered for farmland preservation claims (Sch FC) & don't include dashes in the number

2023 Filing Season Tips – Pass Through Entities

- Nonresident individuals part of multiple business (i.e., income from multiple sources) should not be included on composite individual returns (Forms 1CNP or 1CNS); they should file a 1NPR.
- Entity-level tax election: Copies of other state returns should be attached to return when claiming credit for taxes paid to other states – computed on Schedule ET-OS and attached to Form 2, 3, or 5S.
- Manufacturing Credit: Include parcel numbers when submitting Schedule MA-M
- Pass-through withholding tax withheld from lower-tier entity should be entered on Part 1A of Form PW-1 – Do not enter FEIN in Part 1A for the entity filing the PW-1

2023 Filing Season Tips – Pass Through Entities

- ▷ Attach credit schedules when filing electronically (e.g., attach Schedule FC/FC-A, *Farmland Preservation Credit*, to the Form 2, *Fiduciary Income Tax for Estates and Trusts*)
- ▷ Form 2 for periods longer than 12 months are not accepted
- ▷ Forms 1CNP/CNS, Composite Partner/Shareholder Individual Income Tax Returns: Do not duplicate SSNs on Schedule 2

Sales and Use Tax Update



Sales and Use Tax Rate Increase

2023 Wis. Act 12

- ▷ Effective for sales and purchases on or after January 1, 2024
- ▷ City of Milwaukee imposes new 2% sales and use tax
- ▷ Milwaukee County sales and use tax increases from 0.5% to 0.9%
- ▷ Applies to retailers registered to collect Wisconsin sales and use tax making taxable sales to these locations, **regardless of retailer's location** (unless an exemption or small seller exception applies)
- ▷ New [Fact Sheet 2414](#), *Milwaukee Sales and Use Taxes*

Reminder - Baseball Stadium Sales and Use Tax

- ▷ Baseball stadium tax ended March 31, 2020
- ▷ Tax collected for periods after sunset date must be returned to customer or to DOR if customer cannot be located (penalties may apply)
- ▷ Review client records
 - DOR continues to receive complaints of retailers, primarily restaurants, that continue to collect the 0.1% baseball stadium tax

Real Property Construction Activities

2023 Wis. Act 12

- ▷ Effective June 22, 2023
- ▷ The definition of real property construction activities is amended
- ▷ The definition no longer requires a determination to be made based on the intent of the purchaser as long as DOR identifies classification of property by administrative rule
- ▷ Gives DOR authority to determine by rule whether tangible personal property that is affixed to real property is a real property construction activity

New Exemption – Qualified Data Centers

2023 Wis. Act 19

- ▷ Create sec. 77.54(70), effective October 1, 2023
- ▷ Wisconsin Economic Development Corporation (WEDC) may contract with a business to certify a qualified data center for purposes of claiming the sales tax exemption for:
 - Tangible personal property used exclusively for development, construction, renovation, operation, etc., of a qualified data center
 - Tangible personal property used for water cooling or conservation systems exclusively for qualified data centers
 - Tangible personal property sold to a construction contractor and transferred to a qualified data center as a component in real property construction

New Exemption – Qualified Data Centers

2023 Wis. Act 19

- ▷ The exemption is not available until a data center is certified by WEDC
- ▷ DOR will provide additional information about claiming the exemption when a qualified data center is certified by WEDC

Retailer's Discount

2023 Wis. Act 19

- ▷ Effective for taxes payable on or after October 1, 2023
 - Discount increased from 0.5% to 0.75%
 - Limit of a retailer's discount increased from \$1,000 to \$8,000 per reporting period

- ▷ Computation: If the total sales tax is
 - \$0 to \$10; the discount is equal to total sales tax
 - \$10 to \$1,333; the discount is \$10
 - Greater than \$1,333; the discount is the total sales tax amount times 0.0075 but cannot exceed \$8,000 per reporting period

Wisconsin Rate and Boundary Database Files

- ▷ DOR created a database using street address information from property tax records
- ▷ Added premier resort area and local exposition taxes to downloadable rate and boundary files
 - **Note:** Premier resort area and local exposition taxes are not included on the files available on the Streamlined Sales Tax Governing Board's website.
- ▷ Created a guide to aid in understanding the information in the updated rate and boundary files when programmed in computer systems
- ▷ <https://www.revenue.wi.gov/Pages/SSTP/ratebound.aspx>

Wisconsin State and Local Sales Tax Rate Look-Up

- ▷ Updated look-up tool to determine proper jurisdiction and tax rate by searching:
 - A street address and the 5-digit zip code, or
 - A 9-digit zip code (Zip+4)
- ▷ Search results will provide general sales and use tax rates (state, county, city) and special local taxes (premier resort, local exposition) for each jurisdiction
- ▷ Street address + 5-digit zip code search is only available for transaction dates beginning on or after 10/1/2023
- ▷ Effective January 1, 2024, retailers may no longer use a 5-digit zip code without a street address to determine jurisdiction and tax rate for a transaction.
- ▷ <https://www.revenue.wi.gov/Pages/Apps/strb.aspx>

Disregarded Entity's Business Assets

- ▶ A single-owner entity that is disregarded as a separate entity for Wisconsin income and franchise tax purposes under Ch. 71, Wis. Stats., is disregarded as a separate entity for sales and use tax
- ▶ Transactions between the owner and its disregarded entity are disregarded for sales and use tax purposes (i.e., not a "sale" transaction). See sec. 77.51(14g), Wis. Stats.

Disregarded Entity's Business Assets

- ▷ **Caution:** A sale of an interest in a disregarded entity to an unrelated 3rd party is considered the sale of business assets and subject to tax, unless an exemption applies.
- ▷ One exemption that may apply is the occasional sale of business assets
 - See sec. [Tax 11.34](#), Wis. Adm. Code
 - See [Fact Sheet 2110](#), *Occasional Sales of Business Assets for Examples*.

Note: If the sale of an asset qualifies for the occasional sales exemption, the purchaser is not required to remit use tax on the asset purchase.

Disregarded Entity's Business Assets

Example: Company A is the single owner of a disregarded entity (LLC). LLC purchased assets (e.g., office equipment, furniture) for use in LLC's business activities. At a later date, Company B, an unrelated entity, purchased 100% of Company A's interest in LLC. Later, LLC sells one-half of its business assets to Company B.

Treatment of the transactions:

1. LLC purchases business assets – Purchases are subject to tax, unless an exemption applies (e.g., manufacturing)
2. Company A sells 100% of its disregarded LLC interest to Company B – The sale is considered a sale of assets by Company A to unrelated Company B and is subject to tax unless an exemption applies (e.g., occasional sale of business assets)
3. LLC sells $\frac{1}{2}$ of the business assets to Company B – The sale is not recognized as a sale for tax purposes because LLC is disregarded entity of Company B for tax purposes

Temporary Event Reporting

- ▷ We continue to identify and educate temporary event operators (persons who arrange, organize, promote or sponsor an event) on requirement to report the event and participating vendors
- ▷ Temporary event is an activity at one place of operation for a brief duration where taxable sales are made
- ▷ Form S-240, *Wisconsin Temporary Event Report* (rev. June 2022) is the only accepted reporting method
- ▷ Penalties may be assessed for failure to report vendors attending temporary events

Marketplace Providers and Sellers

Administrative Rule Changes – effective July 1, 2023

- ▷ Renamed sec. Tax 11.55, Wis. Adm. Code from "Agents, consignees, lienors, and brokers" to "Repossessions and sales of property to enforce liens."
- ▷ Repealed sec. Tax 11.55(1) and (2), Wis. Adm. Code relating to disclosed and undisclosed principals.
 - Persons selling products and services on behalf of others are retailers and must collect tax regardless of whether the person they are selling on behalf of is disclosed to the purchaser.
 - Agents, cosigners, and brokers are often "marketplace providers" under the provisions created in 2019 Wisconsin Act 10, effective January 1, 2020.
- ▷ Repealed and recreated sec. Tax 11.88(6), Wis. Adm. Code, "Consignment sales," to explain that a recreational vehicle dealer that advertises and sells a recreational vehicle on behalf of another person is a marketplace provider and required to collect and remit the tax.

Marketplace Providers and Sellers

- ▶ Created sec. Tax 11.555, Wis. Adm. Code, which includes:
 - The marketplace provider's requirement to notify the seller they are collecting and remitting tax.
 - Who can be audited and held liable for the tax.
 - Requests for waiver from marketplace provider responsibilities.
 - DOR may regard the marketplace seller as a retailer in certain situations.
 - Marketplace provisions apply to both online and physical marketplaces (e.g., stores).
 - Reporting and recordkeeping requirements, such as filing returns, exemption certificates, bad debt deduction, and nexus provisions (i.e., small seller exception).
 - A marketplace provider is required to collect and remit tax on taxable sales it facilitates on behalf of a nonprofit organization, even if the nonprofit organization would qualify for the occasional sales exemption had it made its own direct sales to customers.

Litigation

Oshkosh Corporation: Dane County Circuit Court, June 29, 2023

- ▷ Issue – Whether indirect materials (office equipment and supplies) used in fulfilling contracts with the federal government were purchased by the taxpayer for resale if only the title to, but not possession of, the indirect materials passes to the federal government.
- ▷ Tax Appeals Commission (TAC) concluded:
 - "Sale" in sec. 77.51(14), Wis. Stats., includes the transfer of ownership of, title to, possession of, or enjoyment of tangible personal property
 - Title transfer alone is sufficient to constitute a sale
- ▷ The Circuit Court affirmed the TAC's Final Ruling and Order.
- ▷ The department will not appeal this decision.

Litigation

StubHub Inc: Wisconsin Tax Appeals Commission, February 28, 2023

- ▷ Issue - Is sales tax due on secondary ticket sales.
- ▷ Commission concluded:
 - StubHub operated an online marketplace for ticket sales and acted as a retailer, selling tickets to taxable events in Wisconsin, such as amusement, athletic, entertainment, and recreational events.
 - StubHub was liable in the alternative for sales tax with ticketholders who listed tickets on its online marketplace.
 - StubHub met the nexus criteria for being subject to the state's sales tax laws.
 - The penalty imposed by the department was not justified by the facts, law, or relevant publications at the time of the transactions.
- ▷ Taxpayer has appealed.

Litigation

Citations Partners LLC: Wisconsin Supreme Court, March 1, 2023

- ▷ Issue – Is the total amount paid for an aircraft lease taxable or is the portion attributable to aircraft maintenance and engine maintenance excluded from tax?
- ▷ Tax Appeals Commission (TAC) ruled the cost of maintenance services and repair parts is expense of lessor, which is included in the "sales price" of the leases.
- ▷ Circuit Court overturned TAC decision
- ▷ Court of Appeals reversed the Circuit Court decision stating tax cannot be avoided by dividing up lease price into categories or affixing labels.
- ▷ Wisconsin Supreme Court affirmed the Court of Appeals' decision

Litigation

Green Cab of Madison, Inc.: Circuit Court of Dane County, February 14, 2023

- ▷ Issue - Are lease of taxicabs subject to 5% state rental vehicle fee under sec. [77.995\(2\)](#), Wis. Stats.
- ▷ WTAC concluded:
 - Taxicabs are Type 1 motor vehicles
 - Taxpayer's primary business is rental of driverless vehicle to independent contractor, licensed taxi drivers
 - Rental of driverless vehicles licensed as a taxicab to a driver holding a valid taxicab driver's permit is subject to the state rental vehicle fee
- ▷ Circuit Court agreed that Green Cab's main business involved short-term vehicle rentals without drivers.
- ▷ The time for Green Cab to appeal the Circuit Court's decision has expired, and as no appeal was filed, the decision is now final.

Litigation

William Becker: Court of Appeals District 1, July 25, 2023

- ▷ Issue - Are trailers "truck bodies" for purposes of sales tax exemption under sec. [77.54\(5\)\(a\)\(4\)](#), Wis. Stats.
- ▷ Taxpayer sold single-axle, tandem-axle, and gooseneck trailers designed to be used with a motor vehicle (car or pickup truck)
- ▷ WTAC ruled trailers did not qualify for the exemption:
 - *Trudell* decision limits "trucks and truck bodies" exemption
 - Trailer type vehicles sold by Becker have no trucks for which the truck bodies were made
- ▷ Circuit Court found trailers sold are "truck bodies" and qualify for the exemption
- ▷ Court of Appeals found trailers sold by Becker were **not** "truck bodies"
- ▷ Taxpayer has appealed to the Supreme Court

Litigation

Verizon Connect NWF, Inc.: Wisconsin Tax Appeals Commission, October 2, 2023

- ▷ Issue - Are fleet management services which gather, analyze, and translate data, and generate reports from vehicle on-board diagnostic systems to an online platform available to customers subject to sales and use tax?
- ▷ WTAC concluded:
 - These fleet management services in *its entirety* are taxable inspection services under sec. 77.52(2)(a)10., Wis. Stats.
 - The fleet management services performs the same diagnostic functions as a mechanic in a modern garage
 - The *Janesville Data* case is not controlling because the facts of that case were significantly different
 - The receipt of the final reported information is the primary purpose of the services and the primary reason customer pay for those services

Unclaimed Property Updates

Unclaimed Property: Holder Updates

- ▷ Holder reports are due November 1 every year.
- ▷ Holders may request up to a 60-day extension to file the report and remit unclaimed property through My Tax Account. *Caution:* extension requests must be received prior to the November 1 deadline.
- ▷ The Voluntary Disclosure Agreement program for holders ran from February 1, 2022 through February 28, 2023. A total of 740 agreements were completed during this period.
- ▷ Late-filed reports are subject to \$150 penalty. Late payments are subject to a penalty equal to 15% of the value of the property. DOR may impose a further \$100/day penalty for each day past the due date of a written request by DOR to pay or deliver property.
- ▷ DOR will be sending requests to file and educational letters to holders who have not remitted timely reports.

Unclaimed Property: Statistics

- ▷ The Unclaimed Property Program is experiencing record growth as a result of the outreach related to holder filing requirements.
- ▷ Increase in Property Counts and Money Reported (FY 2022 – FY 2023)
 - Properties Reported: 705,767 → 728,059
 - Money Reported: \$99,078,598 → \$101,620,656
 - Claims: 37,577 → 53,081
 - Money Claimed: \$31,272,401 → \$40,356,473

Unclaimed Property: Litigation

- ▷ *Delaware v. Pennsylvania and Wisconsin, et al.* (United States Supreme Court, February 28, 2023), aka The MoneyGram Case.
- ▷ The issue was whether abandoned proceeds from official checks are sent to the unclaimed property agency of the State in which the owning corporation is incorporated or the state in which the property was purchased.
- ▷ The court found that the abandoned official checks must be reported to and given to the unclaimed property agency of the state where the products were purchased. This means that official checks purchased in Wisconsin will now be reported to and provided to the State of Wisconsin.

Personal Property Tax

Wisconsin Act 12

Exempt Personal Property

- ▷ 2023 Wisconsin Act 12
- ▷ Effective – January 1, 2024
- ▷ Exempts personal property from taxation beginning with assessments as of January 1, 2024

Exempt Personal Property

- ▷ Establishes a process for municipalities to request DOR adjust the base values of Tax Incremental Districts (TIDs) for personal property
- ▷ Provides a process for manufacturing establishments that do not own real property in this state to continue claiming the manufacturing income tax credit
- ▷ Moves the airline hub exemption from Ch 70 to Ch 76
- ▷ Creates aid payments to taxing jurisdictions for the loss of property tax revenue

Exempt Personal Property

- ▷ Exemption applies to:
 - Personal property as defined in sec. 70.04, Wis. Stats.
 - Steam and other vessels, furniture, and equipment

- ▷ Sec. 70.04, Wis. Stats. – definition of personal property. In chapters 70 to 79, "personal property" includes all of the following:
 - (1g) All goods, wares, merchandise, chattels, and effects, of any nature or description, having any real or marketable value, and not included in the term "real property," as defined in s. 70.03

Exempt Personal Property

- ▷ Sec. 70.04, Wis. Stats. – definition of personal property. In chapters 70 to 79, "personal property" includes all the following:
 - (1r) Saw logs, timber, and lumber, either upon land or afloat; steamboats, ships, and other vessels, whether at home or abroad; ferry boats, including the franchise for running the same; ice cut and stored for use, sale, or shipment; and manufacturing machinery and equipment, as defined in s. 70.11 (27)
 - (2) Irrigation implements used by a farmer, including pumps, power units to drive the pumps, transmission units, sprinkler devices, and sectional piping
 - (3) An off-premises advertising sign. In this subsection, "off-premises advertising sign" means a sign that does not advertise the business or activity that occurs at the site where the sign is located

Taxable Real Property

- ▷ Exemption does not apply to real property as defined in sec. 70.03, Wis. Stats.
 - (1) In chs. 70 to 76, 78, and 79, "real property," "real estate," and "land" include not only the land itself but all buildings and improvements thereon, and all fixtures and rights and privileges appertaining thereto, except as provided in sub. (2) and except that for the purpose of time-share property, as defined in s. 707.02 (32), real property does not include recurrent exclusive use and occupancy on a periodic basis or other rights, including, but not limited to, membership rights, vacation services, and club memberships
 - (2) "Real property" and "real estate" do not include any permit or license required to place, operate, or maintain at a specific location one or more articles of personal property described under s. 70.04 (3) or any value associated with the permit or license

Taxable Real Property

▷ Exemption does not apply to:

- Manufactured and mobile homes (not otherwise exempt)
- Buildings, improvements, fixtures on leased lands, exempt lands, forest croplands, managed forest lands
- Must be assessed as real property under 70.17(3) starting 2024

Buildings, Improvements and Fixtures

- ▷ Starting January 1, 2024, 70.17(3) requires real property assessment for buildings, improvements and fixtures when located on:
 - Leased lands – the landowner leases the land to a tenant who owns a building, improvement or fixture on that land
 - Exempt lands – taxable building, improvements and fixtured on exempt land:
 - 70.174 – provides that improvements on land owned by the United States shall be assessed as real as provided under 70.17 (3)
 - Forest croplands and managed forest lands (MFL):
 - 77.04(1) – buildings on forest crop land shall be assessed as real property
 - 77.84(1) – building, improvements, fixtures on MFL is subject to taxation as real property

Leasehold Improvements

- ▷ Leasehold improvements are additions, renovations and similar improvements made to a leased property by the lessee
 - May be real property or personal property
 - Apply state law (70.03, 70.17(3)) and state case law
 - 70.03 defines real property as the land and all buildings, improvements and fixtures
 - 70.17(3) require real property assessment for buildings, improvements and fixtures
 - State court cases provide a three-part test

Practitioner Impact

- ▷ Exemption does not impact 2023 and prior personal property taxes
 - No change to 2023 personal property tax bill distribution – by the third Monday in December
 - No change to 2023 personal property tax bill payment date – by January 31, 2024

- ▷ Statements of Personal Property are not required for 2024
 - Act 12 amended 70.35(3) to end collection of the PA-003 with the 2023 assessment
 - *For assessments made before January 1, 2024, each return shall be filed with the assessor on or before March 1 of the year in which the assessment provided by s. 70.10 is made...*

Resources



- ▶ WI Act 12 Information – DOR overview/summary of act
revenue.wi.gov/Documents/2023-Act12-Information.pdf
- ▶ WI Act 12 – Personal Property Exemption information
revenue.wi.gov/Documents/2023-Act12-PersonalPropertyExemption.pdf
- ▶ TID Base Value Adjustment Request Due to Personal Property Exemption:
<https://www.revenue.wi.gov/Pages/Form/govtif-pp-exemption.aspx>
- ▶ Receive email updates about law changes, filing reminders, updated reports and notifications: revenue.wi.gov/Pages/HTML/lists.aspx

Personal Property Repeal – Contact Info

- ▷ Property assessment – bapdor@wisconsin.gov
- ▷ Manufacturing
 - Income tax credit – DORFranchise@wisconsin.gov
 - Property assessment – contact the [district office](#) where the property is located
- ▷ Airlines, railroads, telecommunications and utilities – utility@wisconsin.gov
- ▷ Aid payments, local government finance – lgs@wisconsin.gov
- ▷ Tax incremental finance (TIF) – tif@wisconsin.gov

Other Updates



Filing Tips – Sales & Withholding

- ▷ Include city and county sales tax, if applicable
- ▷ Seller permit site locations being updated timely will assist sales tax processing
- ▷ Fiscal-year filers with a quarterly or annual period start date in 2023 and a period end date in 2024, and have Milwaukee County Tax due, will be required to file on paper for the one period
- ▷ 1099s with withholding must be filed to DOR by January 31st! Combined fed-state cannot be used in this case
- ▷ Filing 1099s without withholding directly to Wisconsin by January 31st, will assist fraud prevention and expedite income tax return and refund processing
- ▷ \$10 penalty issued for failing to file W-2s/1099s, filing late, or failing to file electronically if 10 or more filed on paper

Payroll Service Providers Schemas

- ▷ All software providers and transmitters MUST support the Enrollment schema if they are submitting withholding returns via XML. You can find the EnrollmentDataExchangeV2.0 schema package in the Wisconsin Withholding folder in the FTA State Exchange System. DOR uses the same schema in two distinct ways:
 - 1. Payroll service providers submitting their client lists for withholding tax filing
 - 2. Payroll service providers submitting client lists to facilitate the automated issuance of wage attachment orders and process employer responses
- ▷ The department will provide a 3 month testing window where all providers will be required to test and be accepted. We will notify you when it is time for you to begin testing.
- ▷ Voluntary registration is open, contact DORDeveloperRelations@wisconsin.gov

Payroll Service Providers Schemas

- ▷ Wage Attachment schema will provide an electronic notice to let DOR know of the employers the PSP represents for doing Wage Certifications/Levies on their clients' employees' wages. DOR will note the PSP authority to do E-Wage Certs on behalf of the customer.
- ▷ Electronic Notice schema provides real time electronic notification of letters going to clients. There is an electronic summary of the notice and a pdf copy of the letter with the schema. Withholding notices include file frequency changes, bills, or other notices.
- ▷ Providers must support the enrollment schema and wage attachments schema to be approved for the notice schema.

You Are A Target! Protect Your Clients; Protect Yourself

- ▷ Accounting firms hold valuable client data and e-filing credentials which make them the target of cybercriminals
- ▷ Spear phishing scams from those posing as clients, tax software or cloud storage providers and the IRS are common
- ▷ Each year Wisconsin firms fall victim to these scams. Stolen data can be misused for years to come.
- ▷ Security guides and other resources are available on the IRS's [Identity Theft Information for Tax Professionals](#) page
- ▷ Be on the lookout for data theft red flags:
 - ▷ Increase in rejects because a return was already filed
 - ▷ Clients receive IRS or state authentication letters when they haven't yet filed a return
 - ▷ Clients receive unexpected refunds, transcripts or notices about IRS online accounts
 - ▷ Number of returns e-filed with your EFIN or PTIN exceed the number you submitted
 - ▷ You receive responses to emails you did not send
 - ▷ Unusual computer activity (e.g., running slower, lockouts, cursor moving)

Data Breach Reporting

- ▷ **IRS Stakeholder Liaison:** liaison will notify IRS Criminal Investigation and others within the agency. For Wisconsin, contact CL.SL.Area.6@irs.gov or 206-946-3703.
- ▷ **States in which you prepare state returns:**
 - ▷ Wisconsin: email DORIDTheft@Wisconsin.gov. Include your organization's name, brief description of the incident and contact information for the individual who will be working with DOR. Do not include personally identifiable information (PII) for impacted employees or customers in your email. DOR's fraud team will contact the firm (typically the same day) to discuss next steps.
 - ▷ Other states: see the Federation of Tax Administrator's [Report a Data Breach](#) page for contact information
- ▷ **Local law enforcement**
- ▷ **Security experts:** it's important to determine the cause and scope of the breach and to prevent further breaches from occurring
- ▷ **Affected staff and clients:** Wisconsin statutes require most businesses to notify individuals if an unauthorized person has acquired their personal information. To learn more, see the [Wisconsin's Data Breach Notification Law](#) guide.
- ▷ **Insurance company:** check if your insurance policy covers data breach mitigation expenses



Identity Theft Reporting

Form ID-100 Identity Theft Declaration Wisconsin Department of Revenue

Complete this form if you believe you are a victim of identity theft and want to notify the Wisconsin Department of Revenue that your tax account may be impacted by identity theft.

Section A – Name and Contact Information of Taxpayer

Individual's Last Name First Name MI Social Security Number or ITIN

Business Name (if applicable) Federal Employer ID Number

Current Mailing Address

City State Zip Code

Phone Number Home Cell Work Preferred Language (if other than English)

Address on the last WI Tax Return Filed (if same as current address, write SAME AS ABOVE). (if not required to file in WI, enter N/A)

City State Zip Code Tax Year and Filing Status of last WI Tax Return Filed (if not required to file in WI, enter N/A)

Section B – Reason for Filing this Form

I am at risk of identity theft, due to a lost/stolen purse or wallet, data breach, etc. and I believe I may be at risk for future impact to my tax account.

I am a victim of identity theft, and I believe I may be at risk for future impact to my tax account.

I am a victim of identity theft, and I believe this incident is affecting my tax account.

Section C – Identity Theft Details

What tax years do you believe were affected? _____

Were you a Wisconsin resident during the affected years? Yes No

Provide an explanation of the identity theft. (include how and when you learned of the incident, explain the issue, and how it is affecting your tax account.)

Form continued →

Section D – Employer or Preparer Data Breach

Was your identity compromised due to an employer or tax preparer data breach? Yes No

If Yes, provide the following information:

Name of your employer or tax preparer _____

Employer's or tax preparer's federal employer identification number _____ Unknown

Contact information: Name: _____ Phone number: () - _____

When and how did the breach occur?

Section E – Documentation to Include

Submit this form with copies of the following:

- A document with your photograph and full name such as a driver's license, state ID card, passport, or U.S. military ID card
- Data breach notification, if applicable
- IRS Form 14039 Identity Theft Affidavit, if you filed one, and the IRS letter of determination regarding the identity theft
- Police report regarding the identity theft
- Potential ID Theft Letter or Identity Theft Notification Letter from the Wisconsin Department of Revenue, if received

Section F – Non-Consent (choose one)

I did not give consent for anyone to use my personal and tax information, to prepare or file a tax return in my name, for the year(s) in question.

I did provide my personal and tax information to someone for the year(s) in question, but did not give consent to file the tax return(s) on my behalf.

Section G – Representative, Conservator, Parent or Guardian Information
(required if completing Form ID-100 on someone else's behalf)

I am submitting this as a representative, conservator, parent, or guardian on behalf of the individual named above.

Name: _____ Phone number: () - _____

Address: _____

Section H – Declaration and Signature

I declare, under penalty of law, that the information on this form is true, correct, and complete.

Signature _____ Date (mm-dd-yyyy) _____

Section I – Submitting the Form

Mail this form and all supporting documentation to:

Wisconsin Department of Revenue
Office of Criminal Investigation - ID Theft
PO Box 8906
Madison WI 53708-8906

Visit www.revenue.wi.gov and search for Identity Theft for additional resources and information regarding identity theft.

- New identity theft reporting form (Form ID-100 Identity Theft Declaration) created in June of 2023
- Replaces use of DATCP Identity Theft and Non-Consent forms for tax-related ID theft reporting
- Taxpayers should continue to reach out to DATCP for assistance with credit and consumer issues or education regarding ID theft
- Form ID-100 is available on DOR's webpage in fillable format but currently must be mailed



Make a Payment Page

- ▶ Expanded [Make a Payment page](#) last year to include major tax types
- ▶ Paying electronically reduces processing time, eliminates risk of lost payments, and reduces risk of misapplied payments
- ▶ Page includes all appropriate payment methods by tax type and links to interactive vouchers
 - Confirm PO Box 3028 is on vouchers printed through your software
- ▶ Quick Pay button takes user directly to MTA screen for making unregistered payments for individual income tax, fiduciary income tax, occasional consumer use tax, and non-tax debt




Make a Payment Page

R State of Wisconsin
Department of Revenue

Search

ONLINE SERVICES BUSINESSES INDIVIDUALS TAX PROFESSIONALS GOVERNMENTS UNCLAIMED PROPERTY







Message from Secretary Barca

 Our vision is to be the premier agency in providing innovative, accessible resources, and exceptional service built on a foundation of trust, inclusivity and creativity. We are guided by our core values: integrity, knowledge, innovation, empathy, inclusivity and security.


Current Topics

- WI Identity Protection PIN
- Marketplace Providers and Sellers
- Alcohol Beverage
- Administrative Rules

Online Services

-  eDelivery
-  MY tax ACCOUNT
-  Where's My REFUND
-  eRETR
-  ID
-  Business Tax Incentive Finder

Business Development

 **BDGR**
Business Development and Government Relations

Whether you want to start a new business or expand a current one, BDGR can help you find resources to start, grow & thrive.

Quick Links

- Forms
- Publications
- Reports
- Helpful videos
- Delinquent taxpayer listing
- Common questions | En Español
- Owe back taxes
- Report tax fraud
- Make a payment



Credit Card and Other Payment Options

- ▶ DOR switched to a new credit card payment processing vendor last year
- ▶ New options available as of January 2023: Apple Pay, PayPal
 - Coming Soon: CheckFreePay
- ▶ [DOR Credit Card and Other Payment Options \(wi.gov\)](#) provides additional information, including fees

Continuous Recruitment Efforts-Agents

- ▷ Revenue Agents are responsible for customer service call center, tax return processing, collections, bill adjustments
- ▷ Three successful rounds of continuous recruitment
 - May 2022-September 2022 – 26 hires
 - January 2023 – May 2023 – 37 hires
 - July 2023 – September 2023 – 23 hires
- ▷ Currently, normal vacancy rates of 5% or less
- ▷ Additional initiatives
 - Limited Term Employees – great way to test out the work
 - Re-thinking training to help keep agents learning and growing

Continuous Recruitment Efforts-Auditors

- ▷ Slow progress over three rounds
 - June 2022-November 2022 – 5 hires
 - January 2023-May 2023 – 9 hires (5 External Gateway Program Completions)
 - August 2023-November 2023 – in progress – goal: 20
- ▷ Vacancy rate for auditors is still high
- ▷ Additional Initiatives:
 - Launched an Internal Gateway Program
 - help agents earn their 4-year accounting degree so they can become auditors
 - On campus interviews
 - Trying 2 different campuses this fall

My Tax Account (MTA) Updates

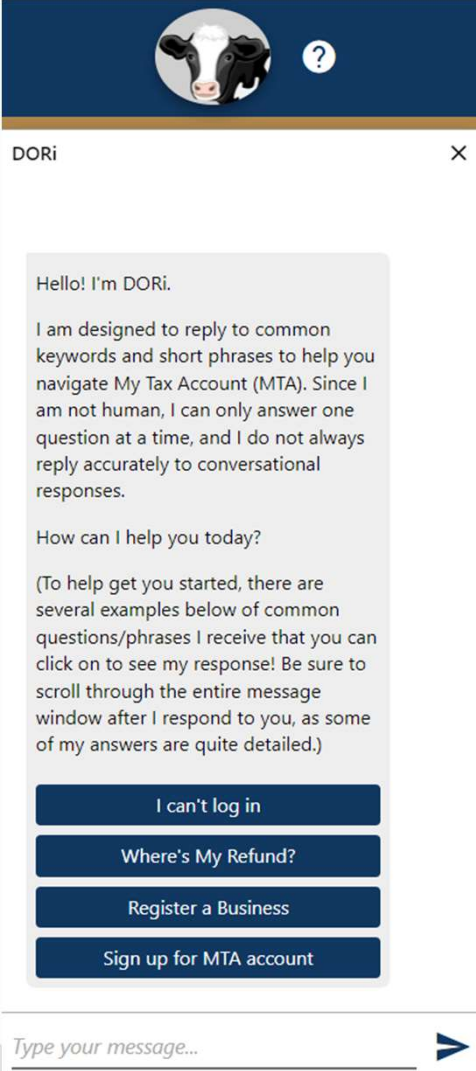
MTA: Personal Users

- ▷ Encourage clients to register for My Tax Account (MTA) as personal users
 - Benefits: electronic notice delivery, make/view/cancel estimated payments, check refund status, and more
 - No third-party access yet - when it goes live, your client must have MTA to be able to grant you access, and you must have a valid POA on file with us
 - Email Form A-222 to DORPOA@wisconsin.gov or fax to 608-267-1030
- ▷ WI Identity Protection (IP) PIN
 - Ensures someone cannot file a WI return in your client's name
 - Enrollment is optional and completed via MTA
 - Once enrolled, must list PIN on all future returns (2021 and forward)
 - Different from IRS IP PIN
 - Expires 12/31 each year, new PIN issued in January



DOR*i*

- ▶ Virtual assistant (chatbot)
- ▶ Designed to provide automated assistance with My Tax Account navigation and issues
- ▶ Icon on the top of all MTA pages
- ▶ Use the "**DOR*i*'s answer doesn't make sense**" link to help us continuously improve content
- ▶ Tip: use short phrases
- ▶ Not linked to live chat



DORi

Hello! I'm DORi.

I am designed to reply to common keywords and short phrases to help you navigate My Tax Account (MTA). Since I am not human, I can only answer one question at a time, and I do not always reply accurately to conversational responses.

How can I help you today?

(To help get you started, there are several examples below of common questions/phrases I receive that you can click on to see my response! Be sure to scroll through the entire message window after I respond to you, as some of my answers are quite detailed.)

- I can't log in
- Where's My Refund?
- Register a Business
- Sign up for MTA account

Type your message...

MTA: My Case Manager

- ▷ My Case Manager is available to help you and your clients make the audit process smoother. You can:
 - Follow the progress of the audit
 - Review requests and deadlines
 - Send secure messages back & forth with the auditor
 - Send documents securely (up to 30 MB)
 - Locate the supervisor's contact information

- ▷ Resources:
 - [Publication 701, My Case Manager User Guide](#)
 - [My Case Manager Common Questions](#)
 - [Audit Web Page](#)

MTA – M-Forms & Utility Annual Reports

2023 Filing Season

- ▷ Successful transition of manufacturing forms and utility annual reports to My Tax Account (MTA)
- ▷ Benefits:
 - Familiar – consolidated tax filing to a system most businesses already used to file and pay business taxes
 - Ease of use – MTA allows authorized users to complete many tasks, such as:
 - Request extensions, file returns
 - File/pay manufacturing assessment appeals, make penalty payments
 - Modify and manage user access
 - Secure – no downloading forms using third-party software

MTA – Mfg. Assessment Appeals

- ▷ File appeal and pay fee within My Tax Account (MTA)
- ▷ More timely, efficient and cost effective (saves paper, postage, and more)
- ▷ MTA also alerts you of any fees you owe
- ▷ To file an appeal:
 - Go to My Tax Account
 - Select Manufacturing Real Estate Account
 - Click File/View Return
 - Click Appeal in the top right corner

MTA – Manufacturing Forms

2024 Filing Season

- ▷ Manufacturing Real Estate form – only form to file due to 2023 Act 12 personal property repeal
- ▷ Forms no longer required include:
 - Manufacturing Personal Property return (Form M-P)
 - Wisconsin Leased or Loaned Personal Property return (Form M-L)
- ▷ SLF's Manufacturing bureau:
 - Working to move buildings on leased land from personal property to real estate
 - Will continue to classify business activity as manufacturing for the purpose of DOR ISE's administration of the manufacturing and agriculture income tax credit

WisTax: Replacing WI e-file

- ▶ Retiring WI e-file and adding Form 1 and Schedule CC filing to WisTax
 - WisTax is part of unregistered My Tax Account (no username/password required)
 - MeF no longer available for Schedule CC
- ▶ Homestead credit claimants must file Schedule H separately from Form 1 if using WisTax
- ▶ Not allowed in WisTax:
 - Amended returns
 - Form 1NPR
 - Prior-year returns
 - Various schedules
- ▶ WI participating in the Free File Alliance

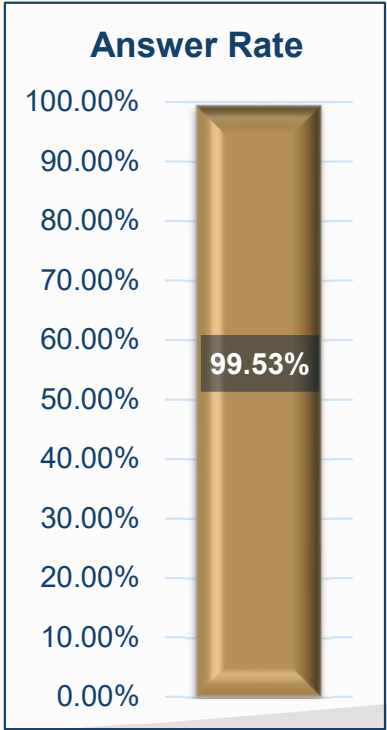
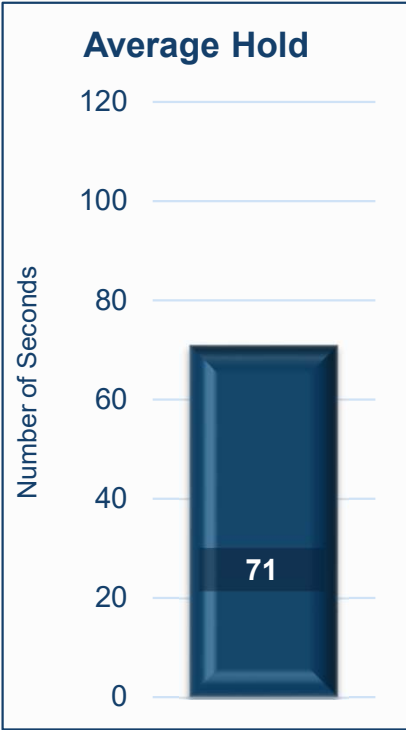
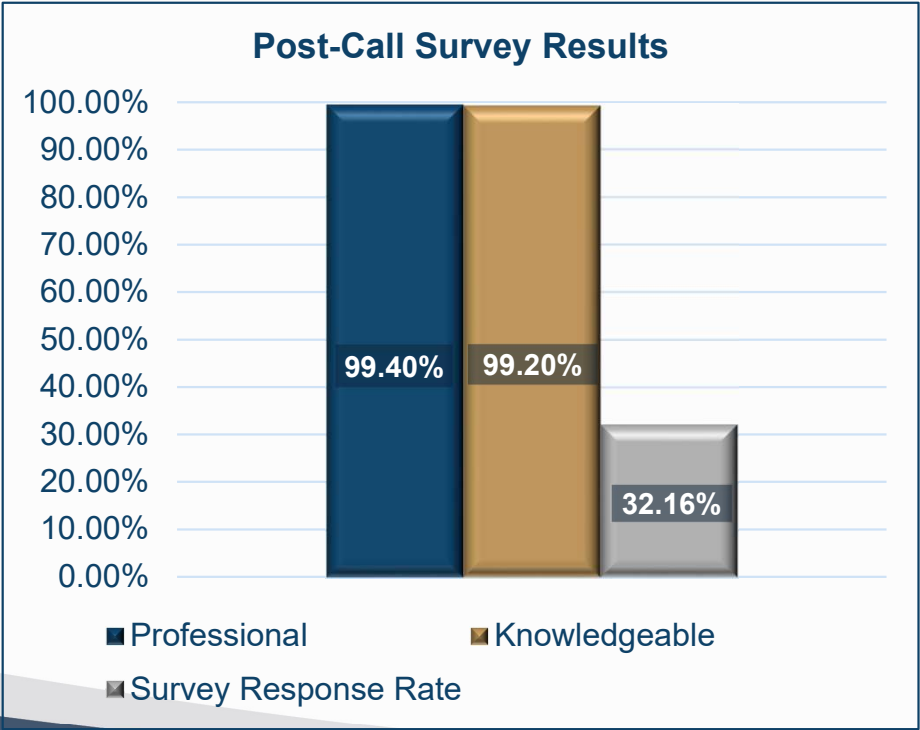


Statistics



FY23 IS&E Division Phone Statistics

▷ 725,705 calls handled*



*includes outbound calls

DOR Initiatives – ID Verification

	FY23	FY22	FY21	FY20
Returns Evaluated	3,157,506	3,150,305	3,453,483	2,875,034
Quizzes Required	3,671	4,362	2,352	3,083
PINs Required	52,135	56,373	39,226	36,480
ID Docs Required	4,829	6,870	3,263	4,931
ID Docs Reviewed	6,306	5,764	4,059	6,597
Total ID Verification Actions Required	60,635	67,605	44,841	44,494
% of Returns Evaluated Requiring ID Verification	1.92%	2.15%	1.30%	1.55%
Refunds Denied for Failure to Verify ID	23,896	10,994	6,387	12,198

DOR Initiatives – Bad Refunds Stopped

Bad Refunds Adjusted/Stopped	Fraud Detection With Analytics	Processing Fraud - OCI	Processing Fraud - Tax Ops	Earned Income Credit	Homestead Credit	Total for Specific Initiatives
FY23	\$12,009,837	\$296,182,433*	\$9,126,383	\$21,113,030	\$18,943,325	\$357,375,008
FY22	\$5,705,235	\$10,571,743	\$6,662,514	\$23,387,279	\$23,197,939	\$69,524,710
FY21	\$3,190,632	\$9,878,995	\$4,631,190	\$19,748,512	\$24,148,497	\$61,597,826
FY20	\$5,613,849	\$7,940,577	\$2,656,902	\$8,123,852	\$4,776,598	\$29,111,778
FY19	\$8,595,686	\$5,970,625	\$6,020,804	\$20,436,036	\$14,358,603	\$55,381,754
FY18	\$7,052,669	\$5,869,413	\$5,628,995	\$17,943,046	\$14,862,551	\$51,356,674
FY17	\$9,300,745	\$6,059,255	\$8,044,070	\$20,134,976	\$16,046,799	\$59,585,845
FY16	\$11,149,599	\$8,092,817	\$6,849,591	\$19,946,592	\$17,004,928	\$63,043,527
FY15	\$11,050,119	\$7,335,531	\$6,889,513	\$16,682,990	\$15,828,093	\$57,786,246
FY14	\$3,550,473	\$4,904,089	\$8,195,222	\$17,710,656	\$15,299,425	\$49,659,865
FY13		\$3,434,613		\$14,257,838	\$12,480,794	\$30,173,245
FY12		\$1,702,300		\$9,341,511	\$14,694,458	\$25,738,269
						\$910,334,747

*FY23 OCI figure includes \$279,946,028 from one fraudulent return



Contact Us

- ▶ Visit the "Contact Us" page to find contact information for various areas of DOR
- ▶ Use the "Submit a question" link to email us



Contact Us

Welcome from the Secretary

Sign up for email updates

See all calendars

- Customer service telephone numbers
- All office locations
- By topic
- [Records custodian](#)
- [Submit a question](#)

Individuals

- By topic
- Office locations

Governments

- By topic
- Equalization office locations
 - [Districts Map](#)
- Local Governments Services
- Manufacturing & Utility office locations
 - [Districts Map](#)
- Office of Technical and Assessment Services

Mailing Addresses

- Tax returns
- [Open records requests](#)
- [Open records fees](#)

Free Tax Help

- Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE)

Management Contacts

- Office of the Secretary
- Management information
- [Organizational Chart](#)

Businesses

- By topic
- Office locations

Tax Professionals

- By topic
- Office locations

About Us [Contact Us](#) Employment Medi
Translate: Español Hmong 中文 pycc
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Submit a Question

▷ Subject helps route questions to the appropriate staff to handle

Submit a Question

For questions about responding to an identity verification letter, see our [Identity Verification page](#).

If you searched our website, tried the [refund inquiry](#) option, and still have questions or comments, send the Wisconsin Department of Revenue (DOR) an email using the form below.

Provide **all** the requested information in the boxes below. Do not include any **confidential** information in the message box. We will use the information to reply to your inquiry.

DOR responds to all questions during **normal business hours**; however, we cannot always respond immediately. For the quickest response, be sure to provide us your correct email address. Also, if you have suggestions to improve our website, use this form to submit your comments to our Webmaster.

* Indicates a required field.

*Name/Business Name	*Daytime Telephone Number (between 7:45-4:30)
<input type="text"/>	<input type="text" value="xxx-xxx-xxxx"/>
*Street Address	*Email Address
<input type="text"/>	<input type="text"/>
*City, State, Zip	*Last 4 of SSN/FEIN
<input type="text"/>	<input type="text"/>
*Subject	*Message
Select a subject	<input type="text"/>

Submit Message Clear

General "Submit a question" link will show all available subjects in dropdown

***Subject**

Select a subject

- Select a subject
- Alcohol Beverage, Cigarette, Tobacco and Vapor Products Regulation and Enforcement
- Alcohol, Motor Fuel, Cigarette, Tobacco, and Vapor Products Tax & Permits
- Business Tax Registration - Account Changes
- Business Tax Registration - Questions
- Collections - Debt Referred to DOR for Collection
- Collections - Delinquent Tax Payments
- Collections - Financial Records Matching
- Comment on Administrative Rules
- Homestead Credit
- ID Theft
- Income and Franchise Tax - Corporations
- Income and Franchise Tax - Partnerships and S-Corps
- Income Tax - Farmland Preservation Credit
- Income Tax - Fiduciary, Trust, and Estate
- Income Tax - Individuals
- Income Tax - Individuals - Electronic Filing



Submit a Question

- ▶ To see a filtered list of subjects, choose "By topic" from the "Contact Us" page, choose the topic, then select the email link

Contact Us

- Welcome from the Secretary
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Homestead Credit

ID Theft

Individual Income

PO Box 59
Madison, WI 53785-0001
PO Box 268
Madison, WI 53790-0001
(608) 266-2486

[Email Questions](#)
Additional [Information](#)

Local Government Finance

***Subject**

Select a subject

Select a subject

Income Tax - Individuals

Withholding Taxes - Pass-Through Income

Contact Us

- ▶ Practitioner email address and phone number
 - Do not share with your clients
 - DORTaxPractitioners@wisconsin.gov
 - (608) 261-5199

Presenters

- ▶ Nate Weber, Office of Technical Services Director
 - (608) 266-8025
 - nathaniel.weber@wisconsin.gov

- ▶ Amanda Mosel, Customer Service Bureau Director
 - (608) 266-1653
 - amanda.mosel@wisconsin.gov

Thanks!
Any questions?

