

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

**COPY A**  
For Wisconsin  
Department of  
Revenue

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

**COPY B**  
For Recipient

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

**COPY C**  
For Payer's  
Records

## Instructions for 2014 Form 9b

**Item to Note:** Federal Form 1099-MISC, 1099-R, or W-2, as appropriate, may be used (or may be required) instead of Wisconsin Form 9b. The due dates shown below also apply to these forms.

### Who Must File Form 9b?

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

**Note:** If you must file federal information returns electronically, you generally must file Wisconsin information returns electronically. For more information, see Publications 509 and CO-001 on the Department's web site at [revenue.wi.gov](http://revenue.wi.gov), call (608) 266-2776, e-mail [DORSalesandUse@revenue.wi.gov](mailto:DORSalesandUse@revenue.wi.gov), or write to the W-2 Coordinator, Wisconsin Department of Revenue, PO Box 8906, Madison, WI 53708-8906.

### What is the Due Date for Filing Form 9b?

The due date for filing Form 9b with the Department of Revenue depends on the type of payer (corporate or noncorporate) and the type of payment being reported (nonwage payments, rents, or royalties). The chart below summarizes the due dates for filing the 2014 Form 9b with the Department of Revenue. (**Note:** The person filing the Form 9b with the Department of Revenue is required to furnish the recipient of the payment with a copy of the Form 9b by January 31, 2015.)

Type of Payment	Type of Payer	Due Date	Extension Available
Nonwage . . . . .	All . . . . .	March 2, 2015 . . . . .	60 days
Rent or Royalty . . . . .	Noncorporate . . . . .	March 2, 2015 . . . . .	60 days
Rent or Royalty . . . . .	Corporation . . . . .	March 16, 2015. . . . .	60 days

### Where Do I File Form 9b?

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

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

### Specific Instructions

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

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

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

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

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

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