

Form PT-R Instructions

General Instructions

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

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

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

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

Note: A pass-through entity representative has specific authorities with respect to audit determinations under sec. 71.745, Wis. Stats., that are not otherwise authorized for a Power of Attorney. However, a Power of Attorney may be appointed as a pass-through representative under sec. 71.80(26), Wis. Stats., or a pass-through entity representative may delegate the powers and duties in [71.80\(26\)\(b\)](#), Wis. Stats., to a Power of Attorney as provided under sec. [71.80\(26\)\(c\)](#), Wis. Stats.

For additional information on the different authorities between a pass-through entity representative and a Power of Attorney, see the [Pass-Through Entity Level Audits Under 2021 Wis. Act 262](#) common questions, number 19, on the department's website.

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

Specific Instructions

Part 1 – Pass-Through Entity Information

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

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

Part 2 – Pass-Through Entity Representative

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

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

Part 3 – Pass-Through Entity Representative Information

Enter the representative's name, email address, telephone number, and mailing address. If the representative is an entity or firm, enter an email address for the main contact of the entity or firm.

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

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

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

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

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

Date: Part 4 must be dated when signed.

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

Part 5 must be signed by the pass-through entity representative who is being appointed in part 3. If the representative is an entity or firm, the signature must be from an authorized agent of the entity or firm.

A signature stamp or electronic signature is acceptable. A photocopy or faxed copy of an original-signed form has the same authority as the original.

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

Date: Part 5 must be dated when signed.

Questions

Call: (608) 264-4229

Fax: (608) 267-0834

Email: DORAuditPassThrough@Wisconsin.gov

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

Where to Send This Form

1. Send to the department employee or unit you are working with.
2. If you are not working with a department employee, send to one of the following:

- Mail: MS 6-81
Wisconsin Department of Revenue
Pass-Through Audit Unit
PO Box 8906
Madison, WI 53708-8906
- Email: DORAuditPassThrough@Wisconsin.gov
- Fax: (608) 267-0834