

Guide to Wisconsin Wage Statements and Information Returns

Reminder Forms W-2, 1099-R, and 1099-MISC must be filed with the Wisconsin Department of Revenue (WDOR) as provided in this publication whether or not Wisconsin tax is withheld.

To view reporting requirements article, available at revenue.wi.gov, [click here](#).

For W-2 preparation guidance, [click here](#).

New due date for filing with SSA. The due date for filing Forms W-2 with the SSA is now January 31, 2017, whether you file paper forms or electronically.

INTRODUCTION

Use this publication to prepare 2016 wage statements and information returns to be filed in 2017.

Who must file? Individuals, partnerships, fiduciaries and corporations doing business in Wisconsin must file wage statements and information returns with the Wisconsin Department of Revenue (DOR) for certain payments made in 2016 (see chart below). This includes:

- Payments made to Wisconsin residents, regardless of where services are performed.
- Payments made to nonresidents for services performed in Wisconsin.

REQUIRED WAGE AND INFORMATION RETURNS

Forms W-2, W-2G, 1099-MISC, 1099-R, or 9b as provided below, must be filed with the department.¹ If the forms report Wisconsin withholding, you must also file the annual withholding reconciliation, [WT-7](#), by January 31 or, if you discontinue business prior to the end of the calendar year, within 30 days of discontinuance.

Employer/payer wage and information return reporting requirements:

Form Number	Title	What to Report	Amounts to Report	Due Date ²
9b (A copy of federal Forms W-2, 1099-MISC, or 1099-R, as appropriate, may be used instead of Wisconsin Form 9b)	Miscellaneous Income	Rent or royalty payments (payments to nonresidents only if property located in Wisconsin)	\$600 or more	January 31 to recipient of payment Corporations – March 15 to the department Others – February 28 to the department
		Distributions from a retirement, stock bonus, pension, profit-sharing, disability, annuity, IRA, Keogh, 401(k), or other similar plan, except distributions from a qualified plan to a nonresident	\$600 or more	January 31 to payment recipient February 28 to department (January 31 if Wisconsin tax withheld)
		Other compensation for personal services not subject to Wisconsin withholding ³ (includes amounts paid to nonresidents for services performed in Wisconsin)	\$600 or more	January 31 payment recipient February 28 to department (January 31 if Wisconsin tax withheld)
W-2 (Federal form)	Wage statements	Wages, tips, and other compensation with Wisconsin tax withheld (includes amounts paid to nonresidents for services performed in Wisconsin).	All amounts	January 31 to payment recipient January 31 to department
W-2G (Federal form)	Certain gambling winnings	Prizes from the Wisconsin Lottery or a multijurisdictional lottery if the winning ticket was purchased from a Wisconsin retailer	\$2,000 or more	January 31 to payment recipient January 31 to department
		Pari-mutuel wager winnings paid by a Wisconsin licensed track	More than \$1,000	January 31 to payment recipient January 31 to department

¹ Other information returns must be filed with the department and reflected on the WT-7 if they report Wisconsin income tax withheld.

² If the due date falls on a weekend or holiday, the due date becomes the business day immediately following the weekend or holiday.

³ Examples include payments for: agricultural labor; domestic services; services by a citizen or resident of the U.S. for a foreign government or international organization; services performed by a duly ordained minister or member of a religious order; services performed by an individual under age 18 in the delivery of newspapers; services related to the sale of newspapers and magazines at a fixed price and compensation is based on retaining the excess of such price over the amount charged to him or her; services not in the course of the employer's trade or business and paid in any medium other than cash; and tips, if paid in a medium other than cash or if such tips are under \$20 a month.

Note - Although the Internal Revenue Service (IRS) requires other information returns, such as Forms 1098, 1099-A, 1099-B, 1099-C, 1099-DIV, 1099-G, 1099-INT, 1099-OID, 1099-PATR, 1099-S and 5498, these forms do not need to be reported to Wisconsin and reflected on the annual reconciliation, unless they report Wisconsin tax withheld.

HOW TO FILE

If you did not withhold Wisconsin income tax, were not required to withhold **and** never held a Wisconsin withholding tax number, enter 036888888888801 in the wage or information return box titled "Employer State ID Number."

If you file 50 or more wage statements (W-2s) or 50 or more information returns (e.g., 1099-MISC), you must file with the department electronically. Filing options include:

- Key W-2s, 1099-MISCs or 1099-Rs **NEW!** in *My Tax Account* as you file the annual reconciliation (WT-7).
- Create a PDF file (for W-2s) at the Social Security Administration (SSA) website and transmit the file through [DOR's website](#).
- Submit an EFW2 file (for W-2s) through [DOR's website](#).*
- Submit an IRS formatted file (for 1099-MISC, 1099-R, W-2G) through [DOR's website](#).*

*See Wisconsin specifications in [Publication 172, Annual W-2, 1099-R, 1099-MISC & W-2G Electronic Reporting](#).

If you file fewer than 50 wage statements or fewer than 50 information returns, we encourage you to file electronically using one of the methods above. You will receive a confirmation number. Otherwise mail to:

Wisconsin Department of Revenue
PO Box 8920
Madison WI 53708-8920

Note - Do not send federal or state transmittal form. No transmittal form needed.

CORRECTING STATEMENTS & RETURNS

Send a corrected EFW2 or 1099 file [electronically](#) or send a W-2C or corrected 1099 to the address above, for any W-2 or 1099 change. Do not send a transmittal form.

If the change affects Wisconsin withholding reported on the reconciliation, you must file an amended reconciliation. Only send W-2c and 1099 statements that affect the filing of the reconciliation.

ELECTRONIC SPECIFICATIONS

Wisconsin's reporting specifications for wage statements and information returns are similar but not identical to the federal reporting specifications. Wisconsin specifications for submission are outlined in Wisconsin Publication 172.

COMBINED FEDERAL/STATE FILING PROGRAM ([CF/SF](#))

Persons who participate in the Combined Federal/State Filing Program are not required to file Forms 1099 with the Wisconsin Department of Revenue. The department receives this information from the IRS.

Exception – Any Form 1099 reporting Wisconsin withholding, must be filed with the department.

WAIVERS

If you are required to file wage statements or information returns with us electronically, but doing so would create an undue hardship, you may request a waiver from electronic filing using Form EFT-102, *Electronic Filing or Electronic Payment Waiver Request*. Send the form to us by mail, fax or email:

Wisconsin Department of Revenue
PO Box 8949
Madison WI 53708-8949
(608) 267-1030 FAX
DORWaiverRequest@wisconsin.gov

When is the waiver request due? We must receive Form EFT-102 at least 30 days before the due date for filing the wage statements or information returns.

EXTENSIONS FOR FILING WAGE AND INFORMATION RETURNS

Upon request by an employer, we may grant a 30-day extension for filing the annual reconciliation, Form WT-7. If an extension is granted, it also applies to wage statements and information returns. See the Form WT-7 instructions for extension information.

Due dates for the following cannot be extended:

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

A 60-day extension is available for filing Forms 1099-MISC, 1099-R and 9b, with no tax withheld.

Extensions must be requested in writing, via email or through *My Tax Account* on or before the due date of the annual reconciliation, Form WT-7.

Attn: Extension Request
Registration Unit
Mail Stop 3-80
PO Box 8902
Madison WI 53708-8902
DORRegistration@wisconsin.gov

PENALTIES

Failure to file an information return by the due date, including any extension or filing an incorrect or incomplete return is subject to a penalty of \$10 for each violation. The penalty will be waived if the violation is due to reasonable cause rather than willful neglect. The penalty does not apply to Forms W-2G.

QUESTIONS?

Publication W-166, *Wisconsin Withholding Tax Guide*, provides additional information regarding Wisconsin withholding tax.

If you have questions, contact us at:

(608) 266-2776, or
DORWithholdingTax@wisconsin.gov