WISCONSIN TAX UPDATE

Presented by
WISCONSIN DEPARTMENT OF REVENUE
Fall 2016

1

Agenda

- Tax Processing Update
- Fraud Prevention
- Unclaimed Property
- Tax Law Changes, Updates and Reminders
- Other Issues
- My Tax Account Refresher

2

TY2015 Filing Statistics

Tax Type	Returns Filed	Efile Rate
Corporation Franchise Tax (4, 4H, 5, 6)	44,915	75.7%
Fiduciary (2, 4T, Schedule CC)	66,042	58.9%
Individual Income (1, 1A, 1NPR, WI-Z, Schedule H, H-EZ, & X-NOL)	3,092,492	83.1%
Pass-Through (1CNS/1CNP, 3, 5S, PW-1)	167,400	88.5%
Sales (ST-12)	855,583	93.6%
Withholding (WT-6, WT-7)	263,930	90.6%

3

Filing Tips – Individual Income Tax

- **Amended Returns**
  - Form 1X is no longer available for TY 2015 and later
    - Check box on return to signify amended return
    - Include Schedule AR, Explanation of Amended Return
  - Form 1X should only be used for TY2014 and prior (except Form 1NPR)
  - If filing an amended return via Modernized eFile (MeF), wait 24 hours after filing original return. An amended return submitted within 24 hours of the original return will reject.

4

Filing Tips – Individual Income Tax

- **Payment Type and Period**
  - Selecting the wrong payment type or period can delay application of the payment, resulting in a Notice of Amount Due
  - New payment type for extensions
    - For extension payments, choose "Extension payment" type if using MTA, or use 1-ES voucher if paying by check

5

Filing Tips – Individual Income Tax

- **Payment Type and Period**

Common Questions

Filing Tips

Payment Type	Description
Amended Return Payment	Payment on an Amended Return
Bill Payment	Payment on Notice of Amount Due
Collection Bill Payment	Payment on a Notice of Overdue Tax/Collection
Estimated Payment	Payment of Quarterly Estimated Tax
Field Audit Payment	Payment on a Field Audit Notice of Amount Due
Office Audit Payment	Payment on an Office Audit Notice of Amount Due
Return Payment	Payment of Amount Due on Return
W-200 Payment	Prepayment of Estimated Income Tax
Extension Payment	Payment of Tax for Extension of Time to File Return

6

Filing Tips – Individual Income Tax

- Look up 1099-Gs electronically on our website
- Online document submission
  - Process used last processing season for ID Verification letters
  - Expanding process to include additional letters this year
  - Submission instructions will be included with the letter requesting additional information

7

Filing Tips – Tax Credits

- Include appropriate credit schedule(s)
- Include documentation to support credit claimed (see instructions for each credit)
- If documentation for credit is in name of disregarded entity of taxpayer filing return, Schedule DE must be filed with taxpayer's return

8

Filing Tips – Tax Credits

- Pass-Through Entities
  - Include Schedule K-1 with individual income tax return
  - Entity must claim credit on its Form 2, 3 or 5S
  - If entity credit is adjusted, amended K-1s should be issued to the members, partners, or shareholders
- Include credit as income, if appropriate (*Wisconsin Tax Bulletin 178*, page 1)

9

Filing Tips – Tax Credits

- Manufacturing and Ag Credit
  - Include parcel number if claiming MA-M credit
    - Exception: Parcel number not required if receiving credit passed-through from another entity

10

Filing Tips - Corporations

- File electronically!
- Include all forms and schedules to support return filed
- If filing a Form 6 with foreign members that don't have FEINs, use all 9s in the FEIN field

11

Due Dates

- Wisconsin e-filing for 2016 individual income tax returns and homestead credit claims will begin when the Internal Revenue Service (IRS) opens its MeF filing
- 2016 Individual income tax returns are due April 18, 2017 (calendar-year filers)

12

Due Dates

- Federal law changed due dates for 2016 corporation and partnership tax returns
- Wisconsin laws have not been changed resulting in different due dates for some returns
- DOR does not know at this time when (or if) the Wisconsin laws will be changed

13

Due Dates

Wisconsin Tax Return Due Dates			
Entity Type	Calendar Year 1/1/16-12/31/16	Short Year 1/1/16-8/31/16	Fiscal Year 4/1/16-3/31/17
Corporation (Form 4, 6)			
Original Due Date[1]	March 15, 2017	December 15, 2016	June 15, 2017
Extended Due Date[2]	October 16, 2017	July 17, 2017	January 15, 2018
Partnership (Form 3)			
Original Due Date[3]	April 18, 2017	November 15, 2016	July 17, 2017
Extended Due Date[4]	September 15, 2017	May 15, 2017	December 15, 2017

14

Due Dates

- [1] Corporation tax returns are due as follows (sec. 71.24(1), Wis. Stats.):
  - calendar year tax returns are due on or before March 15
  - fiscal year tax returns are due on or before the 15th day of the 3rd month following the close of the fiscal year
  - short year returns are due on or before the applicable federal due date
- [2] Corporations have an automatic 7 month extension, but an extension granted by law or by the IRS extends the time for filing to 30 days after the federal due date (sec. 71.24(7), Wis. Stats.)

15

Due Dates

- [3] Partnership returns are due as follows:
  - calendar year returns are due on or before April 15 (sec. 71.20(1), Wis. Stats.)
  - fiscal year returns are due on or before the 15th day of the 4th month following the close of the fiscal year (sec. 71.20(1), Wis. Stats.)
  - short year returns are due on or before the applicable federal due date (secs. 71.19, 71.24(1), and (71.03(6), Wis. Stats.)
- [4] An extension granted for filing a federal partnership return extends the due date for filing a Wisconsin partnership return (sec. 71.20(3), Wis. Stats.)

16

Short Period Returns

- DOR cannot process a short period return on wrong year return
- Wait until paper forms are available for correct year to file short period returns
- Extensions are automatically granted for short-period corporation and partnership returns

17

2016 Form Changes

- Draft forms are available on DOR's website
- Schedule CR
  - Added column to differentiate Credit Available vs. Credit Used
  - Must compute credit in open year to begin 15-year carryforward (Credit Available column)
  - Credit Used is amount of credit taxpayer is claiming to offset tax or have refunded

18

2016 Form Changes

SCHEDULE **CR** Wisconsin Department of Revenue

Other Credits

Enclose with Wisconsin Form 1, 1NPR, 2, 4, or 4T

2016

Name | Identifying Number

Part I Credits for Individuals, Fiduciaries, and Corporations

A. Nonrefundable Credits (claimed before alternative minimum tax)		Column A Credit Available for 2016	Column B Credit Used for 2016
1 Postsecondary education credit carryforward (Schedule CF)	1	.00	.00
2 Water consumption credit carryforward (Schedule CF)	2	.00	.00
3 Biodiesel fuel production credit carryforward (Schedule CF)	3	.00	.00
4 Health insurance risk-sharing plan assessments credit carryforward (Schedule CF)	4	.00	.00
5 Veteran employment credit carryforward (Schedule CF)	5	.00	.00
6 Film production company investment credit carryforward (Schedule CF)	6	.00	.00
7 Community rehabilitation program credit (Schedule CM, line 7)	7	.00	.00
8 Research facilities credit carryforward (Schedule CF)	8	.00	.00
9 Research facilities credit related to internal combustion engines carryforward (Schedule CF)	9	.00	.00

19

2016 Form Changes

- Schedule CR Scenario 1: Taxpayer uses all credit in one year
  - Taxpayer has $1,000 in manufacturing credit and wants to use all of it
  - Taxpayer shows $1,000 in both Column A and B on line 13 of Schedule CR

20

2016 Form Changes

- Schedule CR Scenario 2: Taxpayer does not use all credit available
  - Taxpayer has $2,000 of manufacturing credit, but only wants to use $1,000 for 2016
  - Taxpayer shows $2,000 in Column A and $1,000 in Column B, line 13 of Schedule CR
  - Taxpayer includes 2016 Schedule CF with $2,000 in Column B (Credit Computed), $2,000 in Column D (Credit Available), $1,000 in Column E (Credit Used), and $1,000 in Column F (Remaining Credit Available for 2017)

21

2016 Form Changes

- Forms 3 and 5S and Schedules 3K-1 and 5K- 1
  - Lines added for additions and subtractions from federal income
  - Returned to portrait orientation

22

2016 Form Changes

- Schedule FC-A
  - Counties issuing Certificates of Compliance for farms claiming farmland preservation credit
  - Each Certificate has unique, seven-digit number that must be included on Schedule FC-A (required field)
  - Copy of Certificate should be filed with return

23

2016 Form Changes

FC-A **Farmland preservation credit** **2016**

Enclose with Wisconsin Form 1, 1NPR, 2, 4, 4T, or 6

Check here if an amended Schedule FC-A ▶ ___

Legal name(s) shown on Form 1, 1NPR, 2, 4, 4T, or 6	Social Security Number or FEIN

Caution: Schedule FC-A may only be filed if your farm is covered by an original or modified farmland preservation agreement entered into on or after July 1, 2009, or located in a farmland preservation zoning district. See "Which Schedule to File" on page 1 of the instructions.

Questions Questions 1 through 6 must be answered (see instructions, page 3).

1 a Individuals – Were you a legal resident of Wisconsin for all of 2016? (If "No," you do not qualify) . . 1a ___ Yes ___ No

b Corporations – Were you organized under the laws of Wisconsin? (If "No," you do not qualify) . . . . 1b ___ Yes ___ No

2 Enter the number of farms on which this claim is based . . . . . 2 [ ] FARMS

3 Do you have a certificate of compliance for each farm upon which this claim is based? (Enter your 7 digit certificate of compliance identification number(s) on the Qualifying Acres Schedule(s) in Step 1. Attach a copy of each certificate of compliance, unless the Exception on page 3 of the instructions applies.) . . . . . 3 ___ Yes ___ No

4 Have you paid, or are you legally responsible for paying, the 2016 property taxes levied against the qualifying acres to which this claim relates? . . . . . 4 ___ Yes ___ No

5 Did each farm on which this claim is based produce gross farm revenues of at least $6,000 during 2016 or a total of at least $18,000 during 2014, 2015, and 2016 combined? . . . . . 5 ___ Yes ___ No

6 If any farm(s) on which this claim is based was used by someone else who met the requirement in question 5, what is the name and address of that person(s)? _____

24

2016 Form Changes

- **Schedule FC-A - Qualifying Acres Schedule**
  - Enter 7-digit identification number from Certificate of Compliance for each county the farm is located
  - If farm is located in more than four counties, complete separate Qualifying Acres Schedule(s) to include the additional Certificate of Compliance identification number(s) with the corresponding parcel number(s) and acres
  - Do NOT include more than one farm per Qualifying Acres Schedule

25

2016 Form Changes

DRAFT 9-26-16

2016 Schedule FC-A | Name | SSN or FEIN | Page **2 of 4**

Note: Fill in below the number of farms on which your claim is based. Complete a separate schedule for each farm (see page 3).

QUALIFYING ACRES SCHEDULE 1 OF ___

Step 1 Enter the 7 digit identification number from your certificate of compliance for each county in which the farm is located:

a __ __ – __ __ __ __ b __ __ – __ __ __ __ c __ __ – __ __ __ __ d __ __ – __ __ __ __

If the farm is located in more than 4 counties, see Qualifying Acres Schedule, Step 1 on page 3 of the instructions.

Step 2 For each tax parcel that 1) is part of the farm and 2) has qualifying acres, as described below, enter:

Column (A) tax parcel number

Column (B) number of qualifying acres in the parcel subject to an original or modified farmland preservation agreement entered into after July 1, 2009, **and** located in a farmland preservation zoning district

Column (C) number of qualifying acres in the parcel located in a farmland preservation zoning district, but **not** subject to an original or modified farmland preservation agreement entered into after July 1, 2009

Column (D) number of qualifying acres in the parcel subject to an original or modified farmland preservation agreement entered into after July 1, 2009, but **not** located in a farmland preservation zoning district

Tax Parcel Number (A)	Number of Acres from Each Category Above (B)	(C)	(D)

26

New Forms and Schedules

- Schedule BD, Business Development Credit
  - Credit program administered by WEDC
  - Replaces Jobs Tax Credit and Economic Development Credit
  - Refundable credit

27

New Forms and Schedules

Schedule **BD**

Wisconsin Department of Revenue

Business Development Credit

File with Wisconsin Form 1, 1NPR, 2, 3, 4, 4T, 5S, or 6

Read instructions before filing in this schedule

2016

Name | Identifying Number

Round Amounts to Nearest Dollar

1 Fill in the eligible amount of business development credit certified to you by the Wisconsin Economic Development Corporation (attach copy of certification/verification) **1** _____.00

2 Business development credit passed through from other entities:

2a Entity Name _____

FEIN _____ Amount **2a** _____.00

2b Entity Name _____

FEIN _____ Amount **2b** _____.00

2c Total pass through credits from additional schedule. **2c** _____.00

2d Total credits (add lines 2a through 2c) . . . . . **2d** _____.00

3 Add lines 1 and 2d. This is your business development credit . . . . . **3** _____.00

28

New Forms and Schedules

- **Schedule QI - Sale of Investment in Qualified WI Business**
  - Investors are eligible for deferral or exclusion of long-term capital gain
  - Investment must be held at least five years

29

New Forms and Schedules

- **Schedule QI - Sale of Investment in Qualified WI Business**
  - Businesses registered with WEDC from 2011-2013
  - Business register with DOR 2014 and thereafter
  - Business must have at least two full-time employees in Wisconsin and real and tangible property in Wisconsin

30

New Forms and Schedules

SCHEDULE **QI**
Wisconsin Department of Revenue

Sale of Investment in a Qualified Wisconsin Business
File with Wisconsin Form 1 or 1NPR

2016

Name(s) shown on Form 1 or 1NPR | Your social security number

Read instructions before filling in this schedule.

1 Date investment sold ___ m m d d y y y y

2 Purchase date of the initial investment in the qualified Wisconsin business (See **Line 2** instructions.) ___ m m d d y y y y

3 Type of investment (check one) ___ Stock purchase ___ Partnership interest ___ LLC membership
(If the investment was in a single member LLC, see **General Instructions**.)

4 Fill in the name and FEIN of the qualified Wisconsin business
Entity name _____
FEIN _____

5 Sales price of investment as reported on federal Form 8949 . . . . . **5** _____.00

31

Software Companies

- To e-file in Wisconsin, software companies must include the following forms and schedules in their efile products:
  - Schedule BD, Business Development Credit
  - Schedule DE, Disregarded Entity Schedule
  - Form N, Wisconsin Nonapportionable, Separately Accounted, and Separately Apportioned Income
  - Form 6CS, Wisconsin Sharing of Research Credits
  - Form 6Y, Wisconsin Modification for Dividends

32

MeF Rejects

- If federal return is Form 1040 with Schedules C, CEZ, E or F, Wisconsin return cannot be Form WI-Z or Form 1A
  - Reject error message: "Form 1040 reported income from a source that is not allowed on Form 1A or WI-Z. You must file Form 1."

33

MeF Rejects

- Form 3, Wisconsin Partnership Return
  - Schedule DE is missing but Question H indicates partnership is the sole owner of a disregarded LLC
- Schedule 3K, Partner's Distributive Share Items
  - Schedule 3K, line 15, has code BD but Schedule BD is not included
- Number of 3K-1s attached to Form 3 does not match number of partners on Form 3

34

MeF Rejects

- Form 5S, Wisconsin Tax-Option (S) Corporation Franchise or Income Tax Return
  - Schedule DE is missing but Question 3, page 2, indicates corporation is the sole owner of a disregarded QSub or LLC
- Schedule 5K, Shareholder's Pro Rata Share Items
  - Schedule 5K, line 13, lists Schedule BD but it is not included with return
- Number of 5K-1s attached to Form 5S does not match number of shareholders on Form 5S

35

MeF Rejects

- Form PW-1, Wisconsin Nonresident Income or Franchise Tax Withholding on Pass-Through Entity Income
  - Line 3 is greater than zero (0) but Part 1A is blank or not equal to line 3
  - Line 9, annualized checkbox, is checked but Form PW-U, Underpayment of Estimated Withholding Tax by Pass-Through Entities, is not included with return filed

36

Information Returns

- Employers and payers doing business in Wisconsin must file Form W-2 and information returns (1099-MISC, 1099-R, etc.) even if no withholding to report
- Information returns MUST have correct
  - 15-digit WI tax account number (starting with 036-)
  - Federal Employer Identification Number (FEIN)
  - Legal name

37

Information Returns

- Use 036-8888888888-01 if payer has no WI withholding account
- If software vendor does not include WI tax account number on copies for submitting on paper, enter number manually before mailing to DOR
- DOR has been advised Thomson Reuters' products will include WI tax number on Form W-2

38

Information Returns

- Businesses can look up their Wisconsin tax account number on DOR's website
- Payroll service providers (ADP, Paychex, etc.) can use DOR's withholding data exchange program to verify WI tax account number, FEIN, legal name and filing frequency for clients in bulk
- Data exchange can be done daily, if desired. DOR processes files as they are received and returns results the next day.

39

Information Returns

- Information returns must be filed electronically if employer/payer submitting 50 or more W-2s or 50 or more 1099s
- Payers can request a waiver from efiling information returns using Form EFT-102 if efiling creates an undue hardship
- DOR is imposing $10 per return penalty on payers who were notified by letter of the requirement to electronically file and did not seek a waiver

40

Information Returns

- Due date is now January 31, 2017 for federal Form W-2 filing (same as Wisconsin)
- 87.8% of W-2s were filed electronically (employers must file electronically if more than 50 Forms W-2)
- 90% of Forms W-2 were on DOR's system by February 5, 2016
- DOR will assess $10 penalty for information returns not filed but reported on WT-7

41

Fraud Prevention

- **ID Verification Reminders**
  - DOR safeguards taxpayer information to help prevent someone from using an identity to file false tax return and get tax refund
  - DOR uses various analytic tools that indicate possibility of identity fraud
  - You must have Letter ID from identity verification letter to take quiz or provide PIN

42

Fraud Prevention

- **ID Verification Reminders**
  - If person is unable to take quiz, he or she should submit necessary documents to confirm identity
  - If person doesn't take quiz or provide ID verification documents, DOR will deny refund and send notice explaining how to appeal
  - If person didn't file return but received ID verification letter, contact DOR Customer Service staff immediately for assistance

43

Fraud Prevention

- **PIN Program**
  - Same PIN program implemented last year will be used again
  - Expanding to more than just taxpayers affected by IRS transcript breach
  - PIN is used one time through an online application on DOR's website, mobile app or by calling Customer Service

44

Fraud Prevention

- **New in 2017**
  - Refund amount is necessary to take quiz
  - DOR considering eliminating automated voice response (IVR) option to take quiz - would have to take online or through Customer Service Representative

45

Fraud Prevention

- **Data Exchanges**
  - Some software companies opted to collect and send additional data for fraud identification purposes (e.g., driver's license)
    - 2015 Returns: DOR processed 718,001 individual income tax returns with driver's license information and 33,190 standalone Homestead returns with driver's license information
  - Leads files received from IRS and software companies

46

Fraud Prevention

- **Data Exchanges**
  - New ACH file format for refunds
  - Similar to IRS, financial industry can notify DOR of questionable ACH tax refunds before money is deposited into account and fraudster has wiped the account
  - Industry can implement technical solutions that allow them to reject more fraudulent refunds
  - States can reduce risk of their refunds being sent to IRS in error because industry thinks it's an IRS refund

47

Fraud Prevention

- **Return Processing**
  - Although identification has been verified, a return filed may still be delayed for further review
  - Returns may be delayed if Forms W-2 or 1099 cannot be verified against payer submitted forms

48

Fraud Prevention

- **Fraud Schemes**
  - The most current information on fraud and tax scams is available online at:
    - www.irs.gov – Internal Revenue Service
    - www.datcp.wisconsin.gov - Wisconsin Department of Agriculture, Trade and Consumer Protection
  - Use the search box and enter "fraud" or "scams"

49

Fraud Prevention

- **Fraud Schemes**
  - Practitioner systems containing returns

    Cybercriminals obtain remote control of preparers' computer systems, complete and file client tax returns and redirect refunds to fraudsters' accounts
  - Tax professional software

    Phishing emails targeted at tax preparers appear to be legitimate emails from the tax software company instructing the recipient to download updates to the tax software

50

Fraud Prevention

- **Fraud Schemes**
  - Registering false employers to circumvent state withholding matches
  - Falsifying requests for employer W-2s resulting in payroll staff sending employee information to fraudsters

51

Fraud Prevention

ID Verification Statistics

January 1, 2016 - October 12, 2016	
Returns Evaluated	2,997,869
Quizzes Required	28,399
Quizzes Passed	20,826
Both Quizzes Failed	7,193
PINs Required	12,183
PINs Passed	10,034
PINs Expired	2,111
ID Docs Required	14,030
ID Docs Reviewed	12,499
ID Docs Not Valid	1
Total ID Verification Actions Required	54,612
% of Returns Evaluated Requiring ID Verification	1.82%
Refund Denied for Failure to Verify ID	10,261
Refund Reinstated on Appeal	2,604

52

Fraud Prevention

- **Bad Refunds Stopped - FY16**

Fraud Detection With Analytics	$11,149,599
Processing Fraud - Office of Criminal Investigations	$8,092,817
Processing Fraud - Tax Operations	$6,849,591
Earned Income Credit	$19,946,592
Homestead Credit	$17,004,928
Total	$63,043,527

53

Fraud Prevention

- **Bad Refunds Stopped - Historical**

Bad Refunds Adjusted/ Stopped	Fraud Detection With Analytics	Processing Fraud – Crim. Inv.	Processing Fraud - Tax Ops	Earned Income Credit	Homestead Credit	Total for Specific Initiatives
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
FY11		$3,324,200		$13,510,224	$12,219,984	$29,054,408
Total						$192,412,033
FY10		$2,178,100		$5,643,983	$10,782,502	$18,604,585
FY09		$2,268,500		$7,055,040	$8,760,778	$18,084,318
FY08				$5,127,036	$8,754,920	$13,881,956
FY07				$2,370,394	$7,766,914	$10,137,308
FY06				$2,112,412	$8,254,244	$10,366,656
Total						$71,074,823

54

Unclaimed Property

- **Holder Reports**
  - Make sure your business clients are reporting any unclaimed property. This includes uncashed payroll checks, accounts payable checks, loan collateral, deposits, credit balances, refunds, etc.
  - Reports are due November 1st each year for prior fiscal year (July 1 – June 30)
  - Interest is assessed on all late filed or late paid holder reports

55

Unclaimed Property

- **Holder Reports**
  - Safe deposit box contents may now be sent at same time as holder report
  - New account number for reporting and delivering securities
  - See Publication 82, Holder Report Guide, for more information

56

Unclaimed Property

- Data Matching
  - Data matching project continues and more frequent
  - Matches were run in late February 2016 for holder reports filed in November 2015 ($13 million paid)
  - Matches were run again in June 2016 with expanded criteria ($1.5 million paid and property owners notified of $4.2 million available for claiming)

57

Law Changes – Income/Franchise

- **Internal Revenue Code Update**
  - For taxable years that begin on or after 1/1/14, following federal provisions enacted in 2015 apply for Wisconsin:
    - Public Law 114-14 – Excludes from gross income amounts paid (1) by Bureau of Justice Assistance of the Department of Justice as a public safety officer survivor's benefit or a public safety officer disability benefit, or (2) under state program that provides compensation for surviving dependents of public safety officer who has died as direct and proximate result of personal injury sustained in the line of duty – effective May 22, 2015
    - Public Law 114-26 – Allows federal law enforcement officers, fire fighters and air traffic controllers to make penalty-free withdrawals from governmental plans after age 50 – effective for distributions after December 31, 2015

58

Law Changes – Income/Franchise

- **Depreciation Adjustment – Fractional Year**
  - Difference between the modification allowed for fractional year and modification allowed for 12-month taxable year shall be a modification for first taxable year beginning after 5-year amortization period
  - Effective March 3, 2016

59

Law Changes – Income/Franchise

- **ABLE (Achieving a Better Life Experience) Accounts**
  - Effective for taxable years beginning on or after January 1, 2016
  - Authority for Department of Administration to create ABLE accounts in Wisconsin is repealed
  - Wisconsin allows person creating ABLE account (tax-preferred savings account for disabled individual) in any state, not just state of residence of disabled person, to claim subtraction

60

Law Changes – Income/Franchise

- **ABLE Accounts**
  - Subtraction from federal adjusted gross income for amount deposited
  - Maximum annual contribution is federal gift tax exclusion amount ($14,000 for 2016)
  - This subtraction does not apply to rollovers or transfers to account

61

Law Changes – Income/Franchise

- **ABLE Accounts**
  - If not in federal AGI, an addition to income is required for any amount withdrawn for any reason other than payment of qualified disability expenses
  - If account terminated, an addition to income is required for any amount in account that is returned to account owner's estate
  - Unreimbursed medical expenses are not allowed in computing the Wisconsin itemized deduction credit if withdrawn from an ABLE account

62

Law Changes – Income/Franchise

- **Economic Substance**
  - Economic substance is determined under sec. 7701(o), IRC, except that the tax effect is determined using federal, state, local, or foreign taxes, rather than only federal income tax effect
  - Effective for taxable years beginning on or after January 1, 2016

63

Law Changes – Income/Franchise

- **Business development credit**
  - Must be certified by WEDC and is based on wages, training costs, and personal property investment
  - Effective for taxable years beginning after December 31, 2015.
  - Claimed on Schedule BD; see Fact Sheet 1120 for more information.
- **Jobs and economic development credits**
  - May not be computed for taxable years beginning in 2016 unless subject to a contract with WEDC before that date (Schedules JT and ED)

64

Law Changes – Income/Franchise

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

65

Income/Franchise Updates

- **Standard Deduction for Married Persons**
  - Amounts increased for 2016 tax year
  - Maximum amounts for married filing jointly and married filing separately
    - $19,010 for MFJ
    - $9,030 for MFS

66

Income/Franchise Updates

- **Tuition and Fees Subtraction**
  - Subtraction for 2016 same as 2015 ($6,943)
  - Subtraction is phased out for persons with federal adjusted gross income between:
    - $52,600 and $63,120 if single or head of household
    - $84,160 and $105,200 if married filing joint
    - $42,080 and $52,600 if married filing separately

67

Income/Franchise Updates

- **Manufacturing and Agriculture Credit**
  - Credit computed for 2015 tax year must be added back to income in 2016
  - The credit percentage for 2016 is 7.5%

68

Income/Franchise Updates

- **College Savings Accounts (Edvest and Tomorrow's Scholar)**
  - Maximum amount of subtraction same as 2015 - $3,100 ($1,550 if married filing separately)
- **Wisconsin Itemized Deduction Credit**
  - Based on *Colton vs. Wisconsin Department of Revenue*, if individual subject to federal itemized deduction limitation based on income level is also subject to the federal alternative minimum tax, no reduction to itemized deductions when computing Wisconsin itemized deduction credit

69

Income/Franchise Reminders

- **Medical Care Insurance Subtraction**
  - Don't subtract portion of insurance premium:
    - if federal premium tax credit was allowed
    - paid by employer-sponsored health insurance plan unless included in taxable wages
    - paid through employer's fringe benefit cafeteria plan or flexible spending account

70

Income/Franchise Reminders

- **Medical Care Insurance Subtraction**
  - Don't subtract portion of insurance premium:
    - identified on Form W-2 in Box 12 with Code DD
    - paid through health plan if employer applies value of unused sick leave to cost of medical care insurance (and no option to receive cash)
    - if elected to pay with tax-free distributions from retirement plan made directly to insurance provider

71

Income/Franchise Reminders

- **Nexus Determinations**
  - Voluntarily filing an income or franchise tax return in another state, or obtaining a certificate of authority to transact business in another state, does not by itself create nexus in that state
  - For nexus to be established, entity must have business activity not protected by Federal Public Law 86-272 in that state

72

Income/Franchise Reminders

- **Nexus Determinations**
  - Section Tax 2.82, Wis. Adm. Code, describes generally the kind of activity which, when conducted in Wisconsin, creates nexus for income and franchise tax purposes
  - Doing business in Wisconsin for any part of taxable year is considered doing business in Wisconsin for entire taxable year

73

Law Changes – Sales/Use

- **Occasional Sale Exemption for Nonprofit Organizations**
  - First applies to sales made in 2017
  - Standard to determine whether entertainment is involved at an event increased from $500 to $10,000
  - Standard relating annual receipts increased from $25,000 to $50,000
  - Standard relating to number of days when sales of taxable products can occur increased from 20 days to 75 days

74

Law Changes – Sales/Use

- **Heavy Truck and Trailer Excise Tax**
  - Effective retroactively to September 1, 2014
  - Federal excise tax imposed on first retail sale of heavy trucks and trailers under sec. 4051, IRC, *is not included* in sales price if separately stated on invoice, bill of sale, or similar document given to purchaser
  - Prior to September 1, 2014, tax was also not included in sales price

75

Law Changes – Sales/Use

- **Music Sold in Jukeboxes**
  - Effective June 1, 2016
  - Music (tangible or digital form) sold through a jukebox, if music is used exclusively for the jukebox, is exempt from sales and use tax
  - Must be separately indicated on the invoice, bill of sale, or similar document given to purchaser

76

Law Changes – Sales/Use

- **One-Time Lease Payments**
  - Effective March 3, 2016
  - Location where a one-payment lease of motor vehicle, trailer, semitrailer, or aircraft takes place is where customer receives the motor vehicle, trailer, semitrailer, or aircraft
  - Previously, location, in some cases, was different for Wisconsin state tax and Wisconsin county and/or stadium tax purposes

77

Law Changes – Sales/Use

- **Building Materials - Local Government or Qualifying Nonprofit Facility**
  - Exemption for contractor's purchase of building materials that, in fulfillment of real property activity, become part of "facility" for qualifying entity
  - Effective for contracts entered into on or after January 1, 2016
    - Contract does not include change order to a contract

78

Law Changes – Sales/Use

- **Building Materials - Local Government or Qualifying Nonprofit Facility**
  - What Is a *Facility?*
    - Means any building, shelter, parking lot, parking garage, athletic field, athletic park, storm sewer, water supply system, or sewerage and waste water treatment facility
    - Does not include highway, street, or road, even if within qualifying facility (e.g., road within an athletic park)

79

Law Changes – Sales/Use

- **Building Materials - Local Government or Qualifying Nonprofit Facility**
  - Must be transferred to *qualifying entity*:
    - Local WI governmental units, including public school districts
    - Persons who qualify for CES number (WI entity)
    - Non-WI nonprofit organizations (same criteria as for CES)

80

Law Changes – Sales/Use

- **Building Materials - Local Government or Qualifying Nonprofit Facility**
  - Non-qualifying entities:
    - State and federal governmental units
    - Nonprofit organizations that do not qualify for CES

81

Law Changes – Sales/Use

- **Building Materials - Local Government or Qualifying Nonprofit Facility**
  - Applies to subcontractors
  - May apply to developers
  - Does not apply to contractor's rental of equipment used in making real property improvement

82

Sales/Use Update

- **Tax Rate Changes**
  - 0.5% premier resort tax in City of Rhinelander, effective January 1, 2017
  - 0.5% county tax was approved by Sheboygan County effective January 1, 2017
  - 0.5% county tax was approved by Kewaunee County effective April 1, 2017

83

Sales/Use Update

- **New Publications**
  - Publication 246, *Funeral homes: How do Wisconsin sales and use taxes affect your business?*

    www.revenue.wi.gov/pubs/pb246.pdf
  - Publication 248, *Hospitals and medical clinics: How do Wisconsin sales and use taxes affect your business?*

    www.revenue.wi.gov/pubs/pb248.pdf
  - Publication 411, *Disaster Relief*

    www.revenue.wi.gov/pubs/pb411.pdf

84

Law Changes – Other Taxes

- **Withholding Tax**
  - Effective July 1, 2016
  - "Employee" subject to withholding does not include real estate broker or salesperson if:
    - Written agreement has been entered into with firm that licensee shall not be treated as an employee for federal and state tax purposes, and
    - Seventy-five percent or more of compensation for calendar year related to sales or other output per written agreement is directly related to brokerage services performed by licensee for firm

85

Law Changes – Other Taxes

- **Transportation Fringe Benefits**
  - The value of certain transportation fringe benefits provided by an employer to an employee may be excluded from employee wages
  - Federal 2016 Treatment

    For federal purposes, the amount that may be excluded from employee wages for 2016 is limited as follows:
    - $255 per month for qualified parking
    - $255 per month for commuter highway vehicle transportation and transit passes
    - $20 per qualified bicycle commuting month

86

Law Changes – Other Taxes

- **Transportation Fringe Benefits**
  - Wisconsin 2016 Treatment
    - $255 per month for qualified parking
    - $130 per month for commuter highway vehicle transportation and transit passes
    - $20 per qualified bicycle commuting month
  - If Wisconsin Legislature changes tax treatment above, DOR will report in *Wisconsin Tax Bulletin* and via the Withholding Tax or Tax Professional list servs

87

Law Changes – Unclaimed Property

- **US Savings Bonds**
  - Effective April 1, 2016
  - DOR Secretary may bring an action in Circuit Court for judgment
    - that US savings bonds, including those bonds in possession of DOR and those that have been lost, stolen, or destroyed, are abandoned
    - for an order transferring ownership (escheatment) of such bonds to State of Wisconsin

88

Law Changes – Unclaimed Property

- **US Savings Bonds**
  - A US savings bond cannot be considered abandoned for purposes of escheatment any earlier than at least 5 years and one day since bond stopped accruing interest
  - DOR must file application with U.S. Treasury for payment of bonds within three years after entry of judgment for escheatment

89

Law Changes – Unclaimed Property

- **US Savings Bonds**
  - Owner of savings bonds may file claim for bond prior to escheatment
  - Once escheated to state, owner may file claim for bond proceeds, less expenses attributable to the bond

90

Other Issues

- **Out-of-State Disaster Relief Responders**
  - Various effective dates
  - "Declared state of emergency" means state of emergency declared by the Governor under sec. 323.10, Wis. Stats.
  - "Disaster period" means time that begins 10 days before declared state of emergency and ends 60 days after declared state of emergency ends

91

Other Issues

- **Out-of-State Disaster Relief Responders**
  - Eligible business or employee is exempt from registering/obtaining:
    - business tax registration certificate
    - seller's permit or withholding tax permit
    - use tax registration certificate

92

Other Issues

- **Out-of-State Disaster Relief Responders**
  - Eligible business or employee is exempt from Wisconsin use tax on taxable products and services purchased out-of-state and brought into Wisconsin for disaster relief work
  - Business is responsible for Wisconsin sales or use tax on taxable sales and purchases in Wisconsin

93

Other Issues

- **Out-of-State Disaster Relief Responders**
  - For individuals and fiduciaries, income from disaster relief work of an out-of-state business and out-of-state employee is exempt from Wisconsin income tax
  - For nonresidents, return is not required to be filed if all income is for work performed during declared state of emergency and is exempt from tax, even if more than $2,000

94

Other Issues

- **Out-of-State Disaster Relief Responders**
  - No amount shall be withheld from wages paid to out-of-state employee for disaster relief work
  - Any out-of-state business, and employer of any out-of-state employee, that wants to claim exemption must notify DOR within 90 days after last day of disaster period
  - *See Wisconsin Tax Bulletin 193*

95

Other Issues

- **Closing a Business**
  - File final withholding tax deposits through end date (WT-6)
  - Issue wage and withholding information returns to employees (W-2)
  - File annual withholding reconciliation (WT-7) and supporting information returns within 30 days of end date
  - File final sales and use tax return within 30 days of end date

96

Other Issues

- **Closing a Business**
  - File final income or franchise tax return; check as final, unless filing Schedule C
  - Report gain or loss on sale or liquidation of assets
  - Partnerships and S corporations - provide a copy of final Schedule 3K-1 or Schedule 5K-1 to partners or shareholders

97

Other Issues

- **Closing a Business**
  - File final returns for any other tax account registered with DOR (e.g., excise tax, premier resort area tax, local exposition tax)
  - Close your business tax account:
    - Complete Request to Close Account in My Tax Account, or
    - Email DORBusinessTax@wisconsin.gov, or
    - Call (608) 266-2776

98

Other Issues

- **My Tax Account (MTA) – Payment Plan**
  - New option - taxpayer can provide more detailed financial information immediately so that follow up by DOR is minimal
  - Request changes to payment plans and respond to notices within MTA

99

Other Issues

- **Sampling in Audits**
  - In past 5 years, DOR's use of statistical sampling more than doubled
  - Statistical sampling is more accurate and efficient than non-statistical methods
  - More taxpayers use electronic data and records
  - Audit staff have been encouraged to use auditing of electronic records and data for all taxpayers, not just largest, with goal of increasing audit efficiency

100

Other Issues

- **Sampling Program Review**
  - DOR hired consultant to review its sampling program
  - Dr. Richard Kulp is an expert in mathematics and has helped numerous states and state organizations with sampling programs

101

Other Issues

- **Sampling Program Review Conclusions**
  - DOR uses sound and reliable statistical techniques that produce accurate samples
  - DOR's use of stratified random sampling is statistically valid and will always generate smaller samples than pure random sampling
  - DOR can modify its stratified random sampling techniques to produce reliable and accurate results with smaller samples

102

Other Issues

- **Sampling Program Changes**
  - DOR is implementing new software (ACL) for sampling on November 1
  - DOR will increase the number of sampled strata in any audit. DOR's prior mainframe sampling application produced a sample with up to six sampled strata. ACL software will produce a sample with up to fifteen strata
  - DOR will have a smaller minimum sample size per stratum – decreasing minimum sample size per stratum from 200 to 100 items

103

Other Issues

- **Sampling Program Changes**
  - Increase in number of sampled stratum with lower minimum sample size per stratum will reduce overall sample size while maintaining accuracy
  - Taxpayers will be asked to produce all source documents (generally invoices) at once for items selected in sample
  - Audit cycle times will be shorter if all requested source documents are provided at once rather than over multiple requests and sample sizes are smaller

104

Other Issues

- **Copies of Federal Tax Returns**
  - DOR no longer provides copies of federal income tax returns when WI tax return copies are requested
  - IRS no longer provides a viewer to DOR necessary to print returns in a useable format
  - Contact IRS for copies of federal income tax returns

105

Other Issues

- **New DOR Email Addresses**
  - Starting August 2, DOR joins other state agencies in using @wisconsin.gov as its email address
  - Emails sent to DOR using old email address @revenue.wi.gov will still route to the appropriate DOR destination during transition
  - Changes to other documents (e.g., tax forms, instructions, publications, common questions, and other website content) over time

106

Other Issues

- **DOR Website**
  - DOR is moving to new website platform later this year to be consistent with other Wisconsin state agencies
  - New platform supports all mobile devices
  - Pages will have a different look but how you access information should generally be same
  - If you have DOR pages saved as favorites in internet browsers, you will likely have to update them when new site is rolled out

107

Performance Metrics

Total Customer Call Center Contacts	
Customer Service	410,715
Compliance	215,357
Tax Operations	30,329
Audit	33,647
Total	690,048

108

Performance Metrics

Average Hold Time (mm:ss.s)	Audit	Compl	Cust Svc	Tax Ops
Goal	01:30.0	01:30.0	01:30.0	01:30.0
Fiscal Year 2016	00:13.2	00:17.0	00:55.0	00:16.2
Average Answer Rate				
Goal	97.80%	97.80%	97.80%	97.80%
Fiscal Year 2016	98.02%	98.70%	99.13%	92.54%

109

Performance Metrics

FY16 Customer Survey Results (Taxpayers, Tax Practitioners)				
	Audit	Compl	Cust Svc	Tax Ops
Goal	95.0%	95.0%	95.0%	95.0%
Professional	91.6%	98.9%	98.6%	96.7%
Knowledgeable	90.8%	98.2%	98.5%	95.1%

110

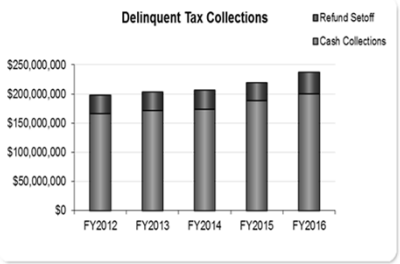
Performance Metrics

Post Audit Survey Results	
FY16 Satisfaction rating goal	90.0%
Number of Surveys	208
Professional	94.7%
Knowledgeable	92.3%

111

Performance Metrics

FY16 Legislative Collection Goal: $215.2 million
Actual Collections: $237.3 million

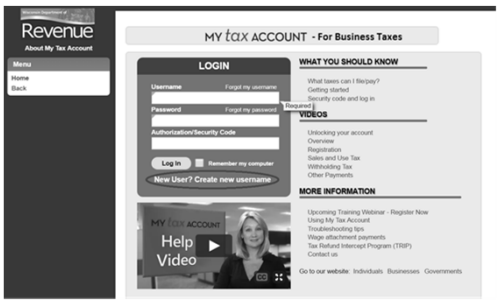


112

My Tax Account Refresher

113

Register for My Tax Account

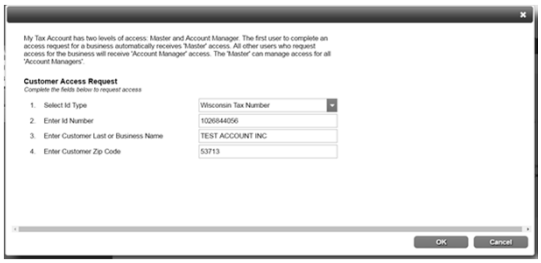


114

Step 1: Enter Profile Info

115

Step 2: Enter Business Information



116

Step 3: Add Access to Accounts

117

Adding Access to Accounts

- **Total tax due from prior return or deposit report OR Letter ID**

WISCONSIN DEPARTMENT OF REVENUE
PO BOX 8902
MADISON, WI 53708-8902

Contact Information:
2135 RIMROCK RD PO BOX 8902
MADISON, WI 53708-8902
Phone: 608-264-5737 Fax: 608-264-5984
email: DORBusinessTax@wisconsin.gov
website: revenue.wi.gov

Letter ID L1670701792

TEST ACCOUNT INC
2135 RIMROCK RD
MADISON WI 53713-1443

October 4, 2016

Wisconsin Business Tax Registration

Thank you for registering with the Wisconsin Department of Revenue. We hope you enjoy a prosperous and rewarding future in your new business. In this letter, we provide you with information and services about your tax filing and payment responsibilities. Please keep this letter as a reference guide. We are here to serve you!

Included in this packet

118

Email from MTA with Auth Code

Wisconsin Department of Revenue <DOR_DO_NOT_REPLY@wisconsin.gov>
Testing: WIS My Tax Account Registration Complete
To McGraw, Jennifer A - DOR

THIS IS AN AUTOMATED MESSAGE. PLEASE DO NOT REPLY TO THIS EMAIL.

Your request for access to *My Tax Account* has been processed.

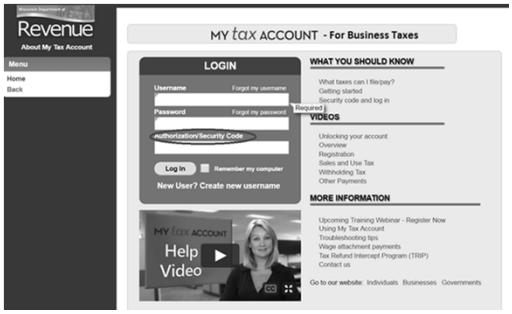
Your authorization code is p4xpv2.
You must enter this authorization code when logging into *My Tax Account*.

To protect your tax information, do not share your username or password information with others. This could allow unauthorized access to your accounts. It is easy to create your own individual MTA username and password and request access to another person's account with their permission. If you have questions and would like further assistance, contact the department at DORMyTaxAccountHelp@wisconsin.gov.

TEST TEST
2135 RIMROCK RD MADISON WI 53713-1443

119

Authorization Code



Revenue
About My Tax Account
Menu
Home
Back

MY tax ACCOUNT - For Business Taxes

LOGIN
Username Forgot my username
Password Forgot my password
Required
Authorization/Security Code
Log In Remember my computer
New User? Create new username

WHAT YOU SHOULD KNOW
What taxes can I file/pay?
Getting started
Security code and log in

VIDEOS
Unlocking your account
Overview
Registration
Sales and Use Tax
Withholding Tax
Other Payments

MORE INFORMATION
Upcoming Training Webinar - Register Now
Using My Tax Account
Troubleshooting tips
Wage attachment payments
Tax Refund Intercept Program (TRIP)
Contact us

Go to our website: Individuals Businesses Governments

MY tax ACCOUNT
Help Video

120

First Time Log In to MTA

121

Two-Step Log In

- Started July 8, 2016
- Adds another security level - DOR-issued security code must be entered
- User prompted electronically to provide an email address and/or cell phone number (if text is chosen) for code delivery
- DOR will send security code immediately via email or text (based on user choice) for entry into *My Tax Account*

122

Two-Step Log In

- **Things to Remember**
  - Profile email must be unique
  - Security code email may be the same as, or different than the profile email and is **not required to be unique**
  - Tax practitioners can use the same security code email for numerous client accounts
  - If elect to use text option for delivery of security code, no security code email is required
  - Security code becomes invalid as soon as it is used or when another is requested

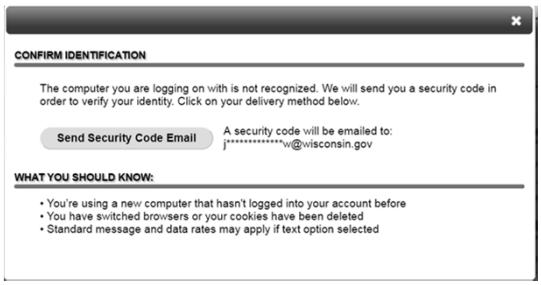
123

Remember My Computer

- **If a user chooses the box on the login page labeled "Remember my computer," a subsequent entry of a security code will not be required.**
- **Exception: A new security code will be required if:**
  - The user logs in with a computer that had never logged into the account before
  - The user switched browsers or the cookies were deleted

124

Two Step Log in



125

Access Levels

- **First MTA account registered becomes the Master access level**
  - Manages additional usernames connected to account
  - Grants access to 3rd party requests
  - Additional accounts registered with the business have account manager access level or third party access level

126

MTA Home Page

About My Tax Account

Menu Log Off
Home
Back

WIS
RunDate: 30-Sep-2016

Pay
Utility Taxes
Real Estate Transfer Fees

TEST ACCOUNT INC
Wisconsin Tax Number 1026844056
My Balance $0.00

NAMES AND ADDRESSES
Name TEST ACCOUNT INC

I WANT TO...
View My Profile
Request to Close Account
Add Third Party Account Access
Add Access to an Account
View Payment Plan Options
Submit FEIN

Accounts[8] Requests Notices[77]
My Accounts[5]

MY ACCOUNTS Filter Hide History

Account Id	Account Type	Name	Frequency	Address	Balance	
036-1026844056-04	Withholding	TEST ACCOUNT INC	Monthly	2135 RIMROCK RD MADISON	0.00	
200-1026844056-06	Corporation	TEST ACCOUNT INC	Annual	2135 RIMROCK RD MADISON	0.00	Ceased
456-1026844056-02	Sales & Use	TEST ACCOUNT INC	Quarterly	2135 RIMROCK RD MADISON	0.00	
600-1026844056-03	BTR	TEST ACCOUNT INC	Biennial	2135 RIMROCK RD MADISON	0.00	
800-1026844056-05	Police&Fire	TEST ACCOUNT INC	Monthly	2135 RIMROCK RD MADISON	0.00	Ceased

5 Rows

127

Add 3rd Party Account Access

About My Tax Account

Menu Log Off
Home
Back

WIS
RunDate: 30-Sep-2016

Submit
Save and Finish Later
Save and Continue
Cancel

Add 3rd Party Account Access

Client is registered or will register for My Tax Account

The account owner must register for My Tax Account before you request access. When your request is processed, the account owner will receive an email with instructions to approve your access.

Client is not registered for My Tax Account

You must have Form A-777a or substitute form signed by the account owner. Keep a copy for your records. This form provides approval to file returns and access tax account information through My Tax Account. Do not send Form A-777a to the Wisconsin Department of Revenue.

Wage attachment authorization

For wage attachment access, you must have information about an employee under a wage order. If the account owner is registered in My Tax Account, he or she will receive an email notification of your access request. If the account owner is not registered in My Tax Account, you must have on file Form A-777a signed by the account owner. The account owner will receive a letter about your access request.

For information about 3rd Party Access to Police & Fire Protection Fee accounts click here.

Important: Click here for Form A-777a

128

Client Is Registered

About My Tax Account

Menu Log Off
Home
Back

WIS
RunDate: 30-Sep-2016

Submit
Save and Finish Later
Save and Continue
Cancel

Add 3rd Party Account Access

If you have more than 10 clients to add, you will have an opportunity to repeat this step.

The Account Owner you list below must already be registered in *My Tax Account* with their business tax accounts added, or you cannot submit this request.

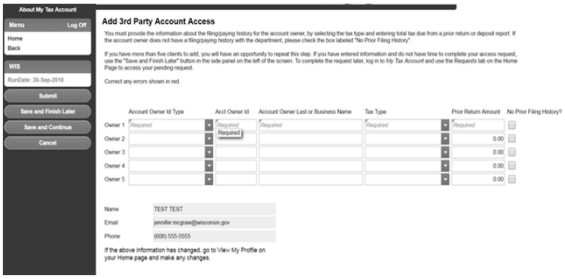
If you have entered information but do not have time to complete your access request, use the "Save and Finish Later" button in the side panel on the left of the screen. To complete the request later, log in to *My Tax Account* use the Requests tab on the Home Page to access your pending request.

Correct any errors shown in red.

	Account Owner Id Type	Acct Owner Id	Account Owner Last or Business Name
Owner 1	*Required	*Required	*Required
Owner 2		Required	
Owner 3			
Owner 4			
Owner 5			
Owner 6			
Owner 7			
Owner 8			
Owner 9			
Owner 10			

129

Client Is Not Registered

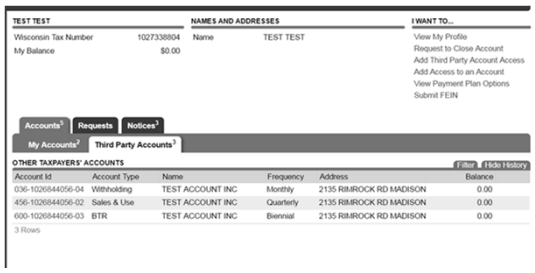


130

Form A-777a

131

Third Party Accounts



132

Withholding

WITHHOLDING

Wisconsin Tax Number	1026844056
Monthly	036-1026844056-04
My Balance	$0.00
Pending	$0.00
Payment Source	Setup

NAMES AND ADDRESSES

Name	TEST ACCOUNT INC
Name	
Address	2135 RIMROCK RD MADISON WI 53713

I WANT TO...

View Account Attributes
View Payment Plan Options
Request Extension to File
Appeal Request

Periods | Requests | Activity | Notices[0] | Mail[2]

Attention Needed[7] | WT-6 Deposit | WT-7 Reconciliation

PERIODS REQUIRING ATTENTION Filter

Filing Period	Return Status			Tax	Penalty	Interest	Credits	Balance	Messages
30-Sep-2016		Return List	File/Pay	0.00	0.00	0.00	0.00	0.00	**File Return**
31-Aug-2016	Outstanding	Return List	File/Pay	0.00	0.00	0.00	0.00	0.00	**File Return**
31-Jul-2016	Overdue	Return List	File/Pay	0.00	0.00	0.00	0.00	0.00	**File Return**
31-May-2016	Overdue	Return List	File/Pay	0.00	0.00	0.00	0.00	0.00	**File Return**
30-Apr-2016		Return List	File/Pay	0.00	0.00	0.00	0.00	0.00	**File Return**
29-Feb-2016		Return List	File/Pay	0.00	0.00	0.00	0.00	0.00	**File Return**
31-Jan-2016		Return List	File/Pay	0.00	0.00	0.00	0.00	0.00	**File Return**

7 Rows

133

Withholding

Withholding Deposit (WT-6)

File and Pay

File and Pay by Direct Debit
Using this option, you are filing a return and making a payment. To make a payment only, use the "Payment Only" options below.

File and Pay by Credit Card
Official Payments website will open in a new browser window. Enter the amount of withholding and select the payment type 'WT-6 - File and Pay'.

File With No Payment

File Zero Report or Pay Later
If you choose to pay later, you must wait until the next business day.

134

Form WT-6

Did you select the correct filing period? You have a prior filing period with no return.

Payment

Bank Account Type	Routing Number	Account Number	Account Number Confirm
Required	Required (Required)	Required	Required

Payment funded outside the U.S.

Save as default for Withholding 036-1026844056-04

CHOOSE PAYMENT SOURCE Filter

Source Name	Account Type	Bank Name	Routing Number	Account Number
New payment source				

Form **WT-6**
Withholding Tax Deposit Report

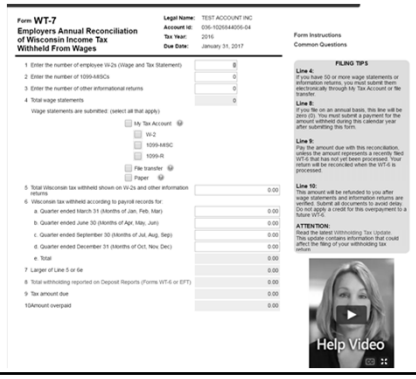
Legal Name: TEST ACCOUNT INC
Account Id: 036-1026844056-04
Filing Period: September 1, 2016 - September 30, 2016
Due Date: October 31, 2016

Wisconsin Tax Withheld: Required
File Zero Report
Payment Amount: 0.00
Pay Different Amount
Payment Date: 30-Sep-2016

Notes:
You must authorize payment before 4:00 PM Central Time on the payment due date for timely payment.
If you are new to My Tax Account or have changed financial institutions and have fraud protection, you must provide your bank with the following department originator number for Withholding Tax: X000001100
Payment cannot be funded by a Financial Institution outside the U.S.

135

Form WT-7 - Reconciliation



136

DOR Resources

- **Practitioner Assistance**
  - Email
    dortaxpractitioners@wisconsin.gov
  - Phone
    608-261-5199

****Do Not Share This Information****

137

DOR Resources

Speaker Contact Information

Diane Hardt
Division Administrator
608/266-6798
diane.hardt@wisconsin.gov

Vicki Gibbons
Deputy Administrator
608/266-3612
vicki.gibbons@wisconsin.gov

Erin Egan
Tax Operations Director
608/261-5235
erinb.egan@wisconsin.gov

Jennifer McGraw
Tax Operations Supervisor
608/266-8729
jennifer.mcgraw@wisconsin.gov

138