

**WISCONSIN DEPARTMENT OF REVENUE
DIVISION OF INCOME, SALES, AND EXCISE TAX**

NOTICE OF PROPOSED GUIDANCE DOCUMENTS

Pursuant to sec. 227.112, Wis. Stats., the Wisconsin Department of Revenue, Division of Income, Sales, and Excise Taxes hereby seeks comment on the proposed guidance document listed in the table below.

SUBMITTING PUBLIC COMMENTS

Public comments on proposed or adopted guidance documents may be submitted online at: <https://www.revenue.wi.gov/Pages/contactUs/proposed-Guidance.aspx>.

DEADLINE FOR SUBMISSION

The period for public comment for proposed guidance documents ends 21 days after publication in the Administrative Register, unless the Governor approves a shorter commenting period.

Document Number	Document Title
100030	Voluntary Disclosure - Common Questions

State of Wisconsin
Department of Revenue

Voluntary Disclosure

This is a proposed guidance document. The document has been submitted to the Legislative Reference Bureau for publication in the Administrative Register for public comment as provided by sec. 227.112(1), Wis. Stats.

1. What is "voluntary disclosure"?
2. Does Wisconsin have a Voluntary Disclosure Program?
3. Who can benefit from voluntary disclosure?
4. What are the taxpayer qualifications?
5. Will the department enter into an agreement to resolve a successor's liability under sec. Tax 11.91, Wis. Adm. Code?
6. How does a taxpayer apply for voluntary disclosure?
7. Why should a taxpayer come forward?
8. How many years will the department go back if the taxpayer has not filed the required Wisconsin tax returns?
9. What are the responsibilities of a taxpayer who requests voluntary disclosure treatment?
10. What are the department's rights?
11. Where can I get additional information on Wisconsin's Voluntary Disclosure Program?

1. **What is "voluntary disclosure"?**

Voluntary disclosure is a program in which the Wisconsin Department of Revenue (DOR) encourages businesses and individuals who are not in compliance with Wisconsin tax laws to voluntarily come forward. Taxpayers may remain anonymous throughout the voluntary disclosure process.

2. **Does Wisconsin have a Voluntary Disclosure Program?**

Yes, Wisconsin has a Voluntary Disclosure Program.

3. **Who can benefit from voluntary disclosure?**

Voluntary disclosure may help individuals, partnerships, and corporations that have not filed their required Wisconsin tax returns.

Online Marketplace Sellers: Sellers who make sales through marketplaces may be required to collect Wisconsin sales/use tax and file Wisconsin franchise/income tax returns as a result of having inventory stored in a warehouse or fulfillment center located in Wisconsin. Such sellers may participate in Wisconsin's Voluntary Disclosure Program. Marketplace providers that sell goods on behalf of sellers may also participate in Wisconsin's Voluntary Disclosure Program.


4. **What are the taxpayer qualifications?**

To qualify for voluntary disclosure treatment, a taxpayer must meet the following conditions: no tax returns filed for the period in question, no registration for the type of tax involved during the period in question, no contact by the department in the last 6 years regarding a registration/filing requirement or an assessment/audit assignment. Any partners of partnerships, shareholders in S corporations, trusts, or trust beneficiaries are considered to have been contacted if the pass-through entity has been contacted. Any owners of disregarded entities are considered to have been contacted if the disregarded entity has been contacted.

5. Will the department enter into an agreement to resolve a successor's liability under sec. Tax 11.91, Wis. Adm. Code?

The department may enter into an agreement to resolve a successor's liability if collection of the amount due from the predecessor is unlikely.

6. How does a taxpayer apply for voluntary disclosure?

A taxpayer or the taxpayer's representative may request voluntary disclosure treatment by submitting  [Form A-020](#) to the department for consideration.

If unable to complete the electronic request for voluntary disclosure, submit a written request including the information found on the [Wisconsin Voluntary Disclosure Program page](#). If applying for voluntary disclosure for more than one tax type, **each tax type must be specified**. For example, a request for voluntary disclosure for income tax does not cover sales tax.

Wisconsin is a member of the Multistate Tax Commission's National Nexus Program. If you wish to enter into agreements with more than one state, or want to learn more, visit the [Multistate Tax Commission's website](#).

7. Why should a taxpayer come forward?

The department may enter into an agreement with the taxpayer to limit the statute of limitations, waive penalties, reduce interest, and possibly reduce the number of returns that must be filed.

8. How many years will the department go back if the taxpayer has not filed the required Wisconsin tax returns?

The department will require the prior four years returns, plus the current year, unless the taxpayer did not have a filing requirement in Wisconsin during this time period.

9. What are the responsibilities of a taxpayer who requests voluntary disclosure treatment?

A taxpayer must file all returns agreed upon, pay all tax, late filing fees, and interest according to the agreement, file the current and any subsequent returns in a timely manner according to the agreement, and make books and records available to the department.

10. What are the department's rights?

The department reserves the right to audit the facts given as part of the agreement, audit any returns filed, void the agreement if factual misrepresentations have been made by or on behalf of the taxpayer, and/or if the taxpayer fails to comply with any term(s) of the agreement.

11. Where can I get additional information on Wisconsin's Voluntary Disclosure Program?

For additional information, including how to submit a request, see [Wisconsin's Voluntary Disclosure Program](#).

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of February 18, 2020: Sections 71.77, 71.82, 71.92, 73.03, 77.65, 77.67 and 139.39, Wis. Stats., and secs. Tax 2.85 and 2.87, Wis. Adm. Code.

Laws enacted and in effect after February 18, 2020, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to February 18, 2020, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2) (a), Wis. Stats.

WISCONSIN DEPARTMENT OF REVENUE

MS 2-233

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