

**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 documents 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.

<b>Document Number</b>	<b>Document Title</b>
<b>100008</b>	Electronic Funds Transfer – General Information
<b>100009</b>	Form WT-7 Electronic Filing Mandate
<b>100010</b>	Electronically File Your Wisconsin Business Tax Returns
<b>100013</b>	Administrative Rules May Require Electronic Filing and Electronic Funds Transfer

State of Wisconsin  
Department of Revenue

## Electronic Funds Transfer - General Information

**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.**

The Wisconsin Department of Revenue (DOR) offers and accepts electronic funds transfer (EFT) to pay most taxes. Electronic funds transfer is a safe and efficient process for making tax payments. All transactions are governed by strict, nationally established security procedures and occur between financial institutions only at your request.

**Benefits** to making EFT payments:

- allows you to pay your taxes automatically from your bank account.
- eliminates the need to write checks.
- simplifies the payment of taxes.
- saves you time and money on postage and mailing checks.
- ensures timely tax payments.
- deducts the tax payments from your account on the day you specify.
- eliminates the risk of your payments being lost in the mail.
- ensures that payments can be located.
- provides security and confidentiality for all transactions.
- for some tax types, the need to fill out a paper form is eliminated.

### Tax Payment Due Dates and Holidays

- When a tax due date falls on a weekend or legal holiday, the tax due date is extended to the next business day immediately following the weekend or holiday.
- For electronically filed payments, the banking system cannot process or "settle" EFT payments when Federal Reserve Banks are closed. The "settlement" date, or the date you wish to transfer your payment, should not be a weekend or any date the Federal Reserve Banks are closed.
- The following schedule - EFT BANK HOLIDAYS - shows the Federal Reserve Bank holidays. You cannot transfer your tax payments on these holidays.

DOR offers taxpayers the following EFT programs:

<b>1. <u>Individuals</u></b>	<b>2. <u>Businesses</u></b>
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1. <b>Individuals</b>	2. <b>Businesses</b>
<ul style="list-style-type: none"> <li>• Payments for individual income tax, fiduciary income tax, estimated taxes, and delinquent taxes</li> <li>• No registration</li> <li>• Taxpayer initiates the payment</li> </ul>	<ul style="list-style-type: none"> <li>• Payments for business tax registration renewal fee, sales and use, corporation income franchise, withholding, pass through withholding, local exposition, premier resort, rental vehicle fee, excise, dry cleaning taxes</li> <li>• Taxpayer registers with DOR for <a href="#">My Tax Account</a></li> <li>• Taxpayer initiates the payment</li> </ul>

## Applicable Laws and Rules

This document provides statements or interpretations of the following provisions of Wisconsin Statutes in effect as of August 22, 2019: Chapter 139 Wis. Stats.

Laws enacted and in effect after August 22, 2019, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to August 22, 2019, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2)(a), Wis. Stats.

### FOR QUESTIONS OR COMMENTS CONTACT:

MS 3-80

WISCONSIN DEPARTMENT OF REVENUE

Tax Operations Bureau

PO Box 8902

Madison, WI 53708-8902

Phone: (608) 266-2776

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Email additional questions to [DORBusinessTax@wisconsin.gov](mailto:DORBusinessTax@wisconsin.gov)

Guidance Document Certification: <https://www.revenue.wi.gov/Pages/Certification-Statement.aspx>

Guidance Document Number: 100008

August 22, 2019

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State of Wisconsin  
Department of Revenue

## Form WT-7 Electronic Filing Mandate - 3 Options

**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.**

All employers and preparers are required to electronically file their Employer's Annual Reconciliation of Wisconsin Income Tax Withheld From Wages (Form WT-7) with one of three options:

**My Tax Account** -- Our free online business tax service. If you already use My Tax Account, you will see the WT-7 labeled as the Tax Year 20XX period under your withholding account on the WT-7 Reconciliation Tab. Learn how to register for My Tax Account.

**Telefile** -- Enter your WT-7 information using a touch tone phone. Call TeleFile using a touch tone phone: 608-261-5340 (Madison) or 414-227-3895 (Milwaukee).

**eFile Transmission** -- This option is for employers who have purchased commercial software for preparing the Form WT-7 or tax preparers who have programmed their own software to our specifications.

You can find more information about how to electronically file your Form W-2s on our Form W-2 Data File Transfer web page and on My Tax Account.

**Note:** We do not support electronic filing of PDF versions of Form WT-7s.

### Applicable Laws and Rules

This document provides statements or interpretations of the following provisions of Wisconsin Statutes and Administrative Rules in effect as of August 22, 2019: Section 71.80(18), Wis. Stats., and sec. Tax 2.04(2)(de), Wis. Adm. Code.

Laws enacted and in effect after August 22, 2019, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to August 22, 2019, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2)(a), Wis. Stats.

#### FOR QUESTIONS OR COMMENTS CONTACT:

WISCONSIN DEPARTMENT OF REVENUE  
Customer Service Bureau  
PO Box 8949

Madison, WI 53708-8949

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Fax: (608) 267-1030

Email additional questions to [DORWithholdingTax@wisconsin.gov](mailto:DORWithholdingTax@wisconsin.gov)

Guidance Document Certification: <https://www.revenue.wi.gov/Pages/Certification-Statement.aspx>

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# Electronically File Your Wisconsin Business Tax Returns

(All links below are available at [revenue.wi.gov](http://revenue.wi.gov) under *New Business Information* at *Starting a Business*)

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.

The Wisconsin Department of Revenue (DOR) offers three electronic filing options: My Tax Account, File Transmission, and TeleFile. Certain filers are now required to file their tax returns electronically (secs. Tax 11.01 and 2.04, Wis. Adm. Code; see [revenue.wi.gov/Pages/OnlineServices/rule.aspx](http://revenue.wi.gov/Pages/OnlineServices/rule.aspx)). We encourage you to use one of the three electronic filing options listed below even if you are not required to file electronically. E-filing is free, accurate, and secure.

## DOR's Three Electronic Filing Options

### 1. My Tax Account

My Tax Account is our free online business tax system that allows you to view your account status, file and amend returns, make payments, and update your account information. It is simple, secure, and available 24 hours a day, seven days a week.

My Tax Account allows you to file original or amended tax returns and make payments for the following tax types:

- Sales and Use Taxes
- Withholding Tax
- Baseball Stadium District Taxes
- Local Exposition Taxes
- Premier Resort Area Tax
- Rental Vehicle Fee
- Dry Cleaning Fee
- Police and Fire Protection Fee

You can view and print copies of notices and correspondence you received, request extensions to file a return, and request a payment plan. You may also authorize your tax professional to manage your account.

To register, visit: [tap.revenue.wi.gov](http://tap.revenue.wi.gov).

### 2. File Transmission

File Transmission is a secure process that allows you to upload your tax returns in an electronic file over the Internet.

The File Transmission process is intended for users with technical expertise or access to software that creates XML files. It allows you to work offline until you are ready to submit securely over the Internet. You may also use file transmission to send Electronic Funds Transfer payments.

For more information, visit: [revenue.wi.gov/Pages/OnlineServices/file-home.aspx](http://revenue.wi.gov/Pages/OnlineServices/file-home.aspx)

### 3. TeleFile

TeleFile allows you to file and pay a sales and use or withholding tax return using a touch tone phone. TeleFile allows you to keep your tax account current without mailing a paper return.

Visit Sales and Use Tax TeleFile: [revenue.wi.gov/Pages/OnlineServices/e-sales.aspx](http://revenue.wi.gov/Pages/OnlineServices/e-sales.aspx)

Visit Withholding Tax TeleFile: [revenue.wi.gov/Pages/FAQS/ise-whtelefile.aspx](http://revenue.wi.gov/Pages/FAQS/ise-whtelefile.aspx)

## E-filing Waivers

We realize that electronic filing may not be possible in some situations. Administrative rules grant the Secretary of Revenue authority to waive the e-filing requirement if it causes an undue hardship for you or your business.

To request a waiver, complete Form EFT-102: [revenue.wi.gov/DORforms/eft-102f.pdf](http://revenue.wi.gov/DORforms/eft-102f.pdf). Include a clear explanation why the electronic filing requirement causes you an undue hardship.

Mail completed form to: Wisconsin Department of Revenue  
PO Box 8949  
Madison WI 53708-8949

## Questions?

If you have questions about electronic filing, please contact at [DORBusinessTax@wisconsin.gov](mailto:DORBusinessTax@wisconsin.gov) or (608) 266-2776.

# Sales and Use Tax and Withholding Tax Resources

(All links below are available at [revenue.wi.gov](http://revenue.wi.gov) under *New Business Information at Starting a Business*)

**Stay Informed!** You should be aware of changes in the tax laws, new interpretations, and court cases which may affect how you calculate and file your returns. The Department of Revenue offers a variety of helpful resources. Here are a few to get you started.

- The Department of Revenue's website, [revenue.wi.gov](http://revenue.wi.gov), is the first place you should look for tax help. You will find numerous ways to keep informed of changing tax laws, obtain necessary tax forms to conduct your business, and conveniently file your returns.
- "*Your Privileges And Obligations As A Seller*" are explained in Form S-203, which can be found at [revenue.wi.gov/DORforms/s-203.pdf](http://revenue.wi.gov/DORforms/s-203.pdf).

## Electronic Mailing Lists

Subscribe to one or several electronic mailing lists offered by the Department of Revenue. You will receive information and updates specific to the email list you subscribed to. To sign up for an email list, visit [revenue.wi.gov/Pages/HTML/lists.aspx](http://revenue.wi.gov/Pages/HTML/lists.aspx).

## Wisconsin Tax Bulletins

The *Wisconsin Tax Bulletin* is a quarterly publication that includes information about taxes administered by the Department of Revenue, including sales and use, income, franchise, and excise taxes. You will find information about new tax laws, interpretations of existing laws, and information about filing returns. It also provides summaries of major Wisconsin tax cases decided by the Wisconsin Tax Appeals Commission and the courts. To view the *Wisconsin Tax Bulletins*, visit [revenue.wi.gov/Pages/ISE/wtb-Home.aspx](http://revenue.wi.gov/Pages/ISE/wtb-Home.aspx).

## Tax Publications and Forms

Publications and forms for all tax types are available on the department's website. Some publications are specific to an industry type or common tax issue.

**Publications** – To view a complete list of publications, visit [revenue.wi.gov/Pages/HTML/taxpubs.aspx](http://revenue.wi.gov/Pages/HTML/taxpubs.aspx).

- **Publication 201**, *Wisconsin Sales and Use Tax Information*: [revenue.wi.gov/DOR%20Publications/pb201.pdf](http://revenue.wi.gov/DOR%20Publications/pb201.pdf)
- **Publication 229**, *Brackets for Collecting Wisconsin Sales or Use Tax on Retail Sales*: [revenue.wi.gov/DOR%20Publications/pb229.pdf](http://revenue.wi.gov/DOR%20Publications/pb229.pdf)
- **Publication W-166**, *Wisconsin Employer's Withholding Tax Guide*: [revenue.wi.gov/DOR%20Publications/pb166.pdf](http://revenue.wi.gov/DOR%20Publications/pb166.pdf)

**Forms** – To view a complete list of forms, visit [revenue.wi.gov/Pages/HTML/formpub.aspx](http://revenue.wi.gov/Pages/HTML/formpub.aspx).

- **Form S-211**, *Sales and Use Tax Exemption Certificate*: [revenue.wi.gov/DORforms/s-211f.pdf](http://revenue.wi.gov/DORforms/s-211f.pdf)
- **Form S-211-SST**, *Streamlined Sales and Use Tax Exemption Certificate (WI)*: [revenue.wi.gov/DORforms/exemptcertf.pdf](http://revenue.wi.gov/DORforms/exemptcertf.pdf)
- **Form W-204 (WT-4)**, *Employee's Wisconsin Withholding Exemption Certificate/New Hire Reporting*: [revenue.wi.gov/DORforms/w-204f.pdf](http://revenue.wi.gov/DORforms/w-204f.pdf)

## Sales and Use Tax Assistance

To view a complete list of sales and use tax topics, visit [revenue.wi.gov/Pages/SalesAndUse/Home.aspx](http://revenue.wi.gov/Pages/SalesAndUse/Home.aspx).

## Withholding Tax Assistance

To view a complete list of withholding tax topics, visit [revenue.wi.gov/Pages/Withholding/home.aspx](http://revenue.wi.gov/Pages/Withholding/home.aspx).

# Sales and Use Tax and Withholding Tax Resources

(All links below are available at [revenue.wi.gov](http://revenue.wi.gov) under *New Business Information at Starting a Business*)

## Applicable Laws and Rules

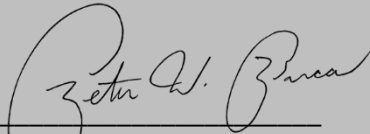
This document provides statements or interpretations of the following provisions of Wisconsin Statutes and Administrative Rules in effect as of August 22, 2019: Section 71.80(20), Wis. Stats., and secs. Tax 2.04(2), (a), (b), and (c), and 2.08(3)(a)3., Wis. Adm. Code.

Laws enacted and in effect after August 22, 2019, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to August 22, 2019, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2)(a), Wis. Stats.

## Certification Statement

As the Secretary of the Wisconsin Department of Revenue (DOR), I have reviewed this guidance document or proposed guidance document and I certify that it complies with secs. 227.10 and 227.11, Wis. Stats. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is not explicitly required or explicitly permitted by a statute or rule that has been lawfully promulgated. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is more restrictive than a standard, requirement, or threshold contained in the Wisconsin Statutes.

DEPARTMENT OF REVENUE



Peter Barca

Secretary of Revenue

Guidance Document Number: 100010



State of Wisconsin  
Department of Revenue

## Administrative Rules May Require Electronic Filing and Electronic Funds Transfer

### Individual Income Tax

**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.**

Administrative rule section Tax 2.08(3)(b) requires certain tax practitioners to file individual income tax returns electronically. Electronic filing ("e-filing") prevents the most common errors on tax returns, verifies certain information, acknowledges receipt of returns, and gets refunds to taxpayers faster.

Practitioners who filed 50 or more Wisconsin individual income tax returns for the prior taxable year are required to e-file returns.

A practitioner can ask for a [waiver](#) from the electronic filing requirement if the requirement causes an undue hardship. In addition if a taxpayer wishes to file a paper tax return, the practitioner is not required to electronically file that return. The taxpayer should write "no e-file" by his or her signature on the tax return.

For more information about registering to submit individual income tax returns electronically, see the [Electronic Filing Program Information for Tax Professionals](#).

### Sales and Use Tax

Administrative rule section Tax 11.01(2)(b) requires sales and use tax returns to be filed electronically. The rule allows for a [waiver](#) of the requirement to file electronically if it's determined to cause an undue hardship. The Department of Revenue currently has three options available for electronic filing of the sales and use tax return. *My Tax Account*, file transmission, and TeleFile. Go to [Electronic Filing Options](#) for additional information about these options.

### Withholding Tax

Administrative rule section Tax 2.04(2)(de) requires withholding forms to be filed electronically. The rule allows for a [waiver](#) of the requirement to file electronically if it's determined to cause an undue hardship. *My Tax Account*, file transmission and TeleFile are the options for electronic filing of


withholding returns. Go to [Withholding Tax](#) for additional information.

### Table of Mandates for All Tax Types

<b>E-FILING MANDATES</b>		
<b>Tax Type</b>		<b>Wis. Adm. Code</b>
Cigarette and tobacco products	The department may require cigarette and tobacco products reports, tax returns, and refund claims be filed electronically.	<a href="#">Tax 9.001(2)(b).</a>
Composite Individual Income Tax Return	The department may require a composite individual income tax return filed by a pass-through entity on behalf of its nonresident partners, members, shareholders, or beneficiaries be filed electronically.	<a href="#">Tax 2.08(3)(ce).</a>
Corporation Combined Return	All combined returns shall be filed electronically.	<a href="#">Tax 2.67(2)(b).</a>
Corporation Franchise and Income Tax Return	The department may require the franchise or income tax return of a corporation be filed electronically.	<a href="#">Tax 2.03(3)(b)1</a>
Fermented Malt Beverage Tax	The department may require fermented malt beverage tax returns and refund claims be filed electronically.	<a href="#">Tax 7.001(2)(b).</a>
Fiduciary Income Tax for Estates and Trusts and Request for Closing Certificate for Fiduciaries	The department may require the income tax return or request for a closing certificate of a trust or estate be filed electronically.	<a href="#">Tax 2.08(3)(cm).</a>
Forms: W-2, W-2G, 1099R, 1099, WI 9b	If a person is required to file 10 or more wage statements or 10 or more of any one type of information return with the department, the person shall file the statements or returns electronically.	<a href="#">Tax 2.04(6)(a).</a>
Individual Income Tax Return	The department may require a tax return preparer or tax preparation firms that prepared 50 or more returns for taxable year 2010 and thereafter, of Wisconsin individual income tax returns for the prior taxable year, to file electronically.	<a href="#">Tax 2.08(3)(b).</a>
Intoxicating liquor	The department may require intoxicating liquor reports, tax returns, and refund claims be filed electronically.	<a href="#">Tax 8.001(2)(b).</a>
Local Exposition Tax	The department may require a person registered or required to be registered for Wisconsin local exposition tax purposes to file its local exposition tax return electronically.	<a href="#">Tax 11.01(2)(br).</a>
Motor Vehicle, Alternate Fuels, General Aviation Fuel Tax	The department may require motor vehicle, alternate fuels, and general aviation fuel tax returns and refund claims be filed electronically.	<a href="#">Tax 4.001(2)(b).</a>

<b>E-FILING MANDATES</b>		
<b>Tax Type</b>		<b>Wis. Adm. Code</b>
Partnership Tax Return	The department may require the income tax return of a partnership be filed electronically.	<a href="#">Tax 2.08(3)(cs)</a> .
Premier Resort Area Tax	The department may require a person registered or required to be registered for Wisconsin sales and use tax purposes to file its premier resort area tax return electronically.	<a href="#">Tax 11.01(2)(bg)</a> .
PW-1	The department may require a pass-through entity to electronically file its return for nonresident withholding taxes.	<a href="#">Tax 2.04(8)(a)</a> .
Sales/Use Tax Return	The department may require a person registered or required to be registered for Wisconsin sales and use tax purposes to file its sales and use tax return electronically.	<a href="#">Tax 11.01(2)(b)</a> .
WT-7	The department may require any Form WT-7 be filed electronically.	<a href="#">Tax 2.04(2)(de)</a> .

The secretary of revenue may waive the requirement to file electronically when the secretary determines that the requirement causes an undue hardship, if the person required to file electronically does all of the following:

1. Requests the waiver in writing using  [Form EFT-102](#), Electronic Filing or Electronic Payment Waiver Request.  
**Note:** Form EFT-102 should be emailed to [DORWaiverRequest@wisconsin.gov](mailto:DORWaiverRequest@wisconsin.gov), faxed to (608) 267-1030, or addressed to Mandate Waiver Request, Wisconsin Department of Revenue, PO Box 8949, Madison, WI 53708-8949.
2. Clearly indicates why the requirement causes an undue hardship.

In determining whether the electronic filing requirement causes an undue hardship, the secretary of revenue may consider the following factors:

1. Unusual circumstances that may prevent the person from filing electronically.
2. Any other factor that the secretary determines is pertinent.

<b>Electronic Funds Transfer (EFT Mandates)</b>		
<b>Tax Type</b>		<b>Wis. Adm. Code</b>
Alternate Fuels Tax	When the total tax due in the prior calendar year was \$1,000 or more.	<a href="#">Tax 1.12(4)(a)8</a>
Cigarette Tax	When the net tax due before printing and shipping costs was \$1,000 or more in the prior calendar year.	<a href="#">Tax 1.12(4)(a)6</a>
Corporate Income & Franchise Tax Estimated Tax Payments and Tax Due with the Tax Return	When the net tax less refundable credits on the prior year's tax return was \$1,000 or more. For a combined group or combined group member, "prior year's tax return" means the prior year's tax return of the designated agent.	<a href="#">Tax 1.12(4)(a)1</a>

<b>Electronic Funds Transfer (EFT Mandates)</b>		
<b>Tax Type</b>		<b>Wis. Adm. Code</b>
Dry Cleaning Facility Fee	When the general, county and stadium sales and use tax is required to be paid using EFT.	<a href="#">Tax 1.12(4)(a)18</a>
Fermented Malt Beverages Tax	When the tax due after the adjustment for any overpayment or additional amount due for a previous period was \$1,000 or more in the prior calendar.	<a href="#">Tax 1.12(4)(a)4</a>
General Aviation Fuel Tax	When the tax due in the prior calendar year was \$1,000 or more.	<a href="#">Tax 1.12(4)(a)9</a>
Income and franchise tax withholding payments of pass-through entities under s. 71.775, Stats.	Income and franchise tax withholding payments of pass-through entities under s. 71.775, Stats., and composite individual income tax payments made by pass-through entities on behalf of their nonresident partners or shareholders.	<a href="#">Tax 1.12(4)(a)13</a>
Income Tax-Withholding	When the required deposits were \$300 or more in the prior calendar year.	<a href="#">Tax 1.12(4)(a)2</a>
Individual and Fiduciary Income Tax Estimated Tax Payments	When the estimated tax payments as required under s. 71.09, Stats., were \$2,000 or more in the prior taxable year.	<a href="#">Tax 1.12(4)(a)11</a>
Liquor or "Distilled Spirits and Wine" Tax and Administrative Fee	When the aggregate net amount of tax and fee due in the prior calendar year was \$1,000 or more.	<a href="#">Tax 1.12(4)(a)5</a>
Local Exposition Tax	When the general, county and stadium sales and use tax is required to be paid using EFT.	<a href="#">Tax 1.12(4)(a)15</a>
Motor Vehicle Fuel Tax and Petroleum Inspection Fee	When the aggregate amount due in the prior calendar year was \$1,000 or more.	<a href="#">Tax 1.12(4)(a)10</a>
Premier Resort Tax	When the general, county and stadium sales and use tax is required to be paid using EFT.	<a href="#">Tax 1.12(4)(a)16</a>
Rental Vehicle Fee	Rental vehicle fee when the general, county and stadium sales and use tax is required to be paid using EFT.	<a href="#">Tax 1.12(4)(a)17</a>
Sales/Use Tax – General, county and stadium	When the aggregate amount due in the prior calendar year was \$300 or more.	<a href="#">Tax 1.12(4)(a)3</a> Note: See s. Tax 11.001(2)(d) for the definition of stadium tax.
Tobacco Products Tax	When the tax due in the prior calendar year was \$1,000 or more.	<a href="#">Tax 1.12(4)(a)7</a>

The secretary of revenue may waive the requirement to use the EFT payment method when the secretary determines that the requirement causes an undue hardship, if the person required to use EFT does all of the following:

1. Requests the waiver in writing using  [Form EFT-102](#), Electronic Filing or Electronic Payment Waiver Request.

**Note:** Form EFT-102 should be emailed to [DORWaiverRequest@wisconsin.gov](mailto:DORWaiverRequest@wisconsin.gov), faxed to (608) 267-1030, or addressed to Mandate Waiver Request, Wisconsin Department of Revenue, PO Box 8949, Madison, WI 53708-8949.

2. Clearly indicates why the requirement causes an undue hardship.
3. Is current in all return and report filings and tax payments.

In determining whether the EFT requirement causes an undue hardship, the secretary of revenue may consider the following factors:

1. Unusual circumstances that may prevent the payer from using the EFT method. For example, the person does not have access to a computer or is physically unable to use a computer.
2. Any other factor that the secretary determines is pertinent.

## Applicable Laws and Rules

This document provides statements or interpretations of the following provisions of Wisconsin Statutes in effect as of September 10, 2019: Chapters 71, 73, 77, 78 and 139, Wis. Stats., and Chs. Tax 1, 2, 4, 7, 8, 9 and 11, Wis. Stats.

Laws enacted and in effect after September 10, 2019, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to September 10, 2019, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2)(a), Wis. Stats.

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Guidance Document Number: 100013

September 10, 2019

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