

**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
100128	Form W-2, W-2G, WT-7, 1099-MISC and 1099-R File Transfer - Common Questions

State of Wisconsin
Department of Revenue

Form W-2, W-2G, WT-7, 1099-MISC and 1099-R File Transfer

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. Do I mail the Form WT-7, or can I send it electronically?
2. Do I need a personal identification number (PIN) or password to transfer my W-2 file?
3. Is data transmitted over the internet encrypted or otherwise protected?
4. Will I receive a confirmation receipt after I upload a W-2 and 1099 report file?
5. If I am filing Forms 1099 electronically with the Internal Revenue Service (IRS), do I also file need to file a copy of these forms with the state of Wisconsin?
6. Is there a way to enter or key individual W-2, 1099-MISC, and 1099-R information through My Tax Account?
7. What other options are there to electronically submit W-2s, 1099-MISCs, and 1099-Rs?

1. **Do I mail the Form WT-7, or can I send it electronically?**

You must file Form WT-7 electronically. There are three electronic filing options:

- My Tax Account
- Telefile
- eFile Transmission

2. **Do I need a personal identification number (PIN) or password to transfer my W-2 file?**

You do not need a PIN or password to file W-2s at www.revenue.wi.gov/Pages/OnlineServices/w-2.aspx.

3. **Is data transmitted over the internet encrypted or otherwise protected?**

Yes. The file is posted by HTTPS to a web server and the data is protected with SSL 128bit encryption. This standard is also used for internet financial transactions.

4. **Will I receive a confirmation receipt after I upload a W-2 and 1099 report file?**

- You will see confirmation the file transferred successfully ("OK Transfer Complete") along with a confirmation number and time stamp showing when we received the file.
 - Print a copy of this screen for your records.
- There is no email confirmation.
- If we have problems with your file for which you received a confirmation number, we will contact you.

5. If I am filing Forms 1099 electronically with the Internal Revenue Service (IRS), do I also need to file a copy of these forms with the state of Wisconsin?

Payers must file certain types of 1099s with the Wisconsin Department of Revenue unless the payer participates in the Combined Federal/State Filing (CF/SF) program. However, if you participate in the CF/SF program, you must submit 1099s with Wisconsin withholding directly to the Wisconsin Department of Revenue by January 31.

See [Publication 117](#), *Guide to Wisconsin Wage Statements and Information Returns*, for specific reporting information.

To request approval to participate in the CF/SF program, contact the IRS as recommended in [IRS Publication 1220](#).

6. Is there a way to enter or key individual W-2, 1099-MISC, and 1099-R information through My Tax Account?

The Department of Revenue has a My Tax Account (MTA) application that allows businesses two options to key in and submit W-2 and 1099 information.

- If you have an active Wisconsin withholding tax account, you may key your W-2, 1099-MISC, and 1099-R information in MTA as you file the annual reconciliation (WT-7).
- To key your W-2, 1099-MISC, and 1099-R information outside of the WT-7 at any time select the Enter W-2/1099 Information link from the I Want To... section of My Tax Account. To see a demonstration visit our [video center](#).

7. What other options are there to electronically submit W-2s, 1099-MISCs, and 1099-Rs?

We accept W-2 (EFW2), 1099 and W-2G files formatted to meet the specifications outlined in Wisconsin Publication 172.

- We can accept corrected or amended W-2s in an EFW2 file. When sending the modified W-2 file, put a "1" in byte 29 of the "RA" record (the first record in the file).
- To submit prior tax year (2014 - 2017) or early year (2019) W-2 files, use SSA specifications for 2018. Select "**W-2 Data Noncurrent Filing Year**" to transmit.

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of November 13, 2019: Section 71.65, Wis. Stats., and sec. Tax 2.04, Wis. Adm. Code.

Laws enacted and in effect after November 13, 2019, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to November 13, 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:

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