

**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.

<b>Document Number</b>	<b>Document Title</b>
<b>100066</b>	Pay by Credit Card - Common Questions

State of Wisconsin  
Department of Revenue

## Pay by Credit Card

**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 taxes can be paid by credit card?
2. Who can pay by credit card?
3. Which credit cards are accepted?
4. Why should I pay by credit card?
5. Is there a fee for paying by credit card?
6. Can I file my return now and pay later?
7. How do I pay by credit card?
8. Can I make a partial payment?
9. What do I need to make a credit card payment?
10. Is this a private and secure payment option?
11. Where do I get more information about Official Payments Corporation?

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### 1. **What taxes can be paid by credit card?**

The Wisconsin Department of Revenue in cooperation with Official Payments Corporation (OPC) accepts credit card payments for:

#### **Individual Income Tax**

- o Balance due on tax returns (SSN)
- o Extension payments (SSN)
- o Estimated tax (Form 1-ES) (SSN)
- o Amended return payment (SSN)
- o Notice of amount due (WTN) \*

- Income office audit bills (WTN) \*
- Notice of overdue tax (WTN) \*

\* Wisconsin Tax Account Number

### **Corporation Tax**

- Balance due on tax returns (FEIN)
- Extension payments (FEIN)
- Estimated tax (Form Corp-ES) (FEIN)
- Amended return payment (FEIN)
- Notice of amount due (WTN) \*
- Corporation office audit bills (WTN) \*
- Notice of overdue tax (WTN)\*

\* Wisconsin Tax Account Number

### **The following Business Taxes**

- Sales & use tax returns and bills
  - Notice of amount due payment
  - Office audit payment
  - Return payment
  - Collection (Statement of Account) payment
  - Amended return payment
  - Estimated assessment return payment
  - Notice of overdue tax payment
- Withholding tax returns and bills
  - Notice of amount due payment
  - Office audit payment
  - WT-7 return payment
  - Estimated assessment return payment
  - Notice of overdue tax payment
  - WT-6 file and pay
- Dry cleaning tax returns and bills
  - Notice of amount due payment

- Office audit payment
- Return payment
- Amended return payment
- Estimated assessment payment
- Notice of overdue tax payment
- Business tax registration (BTR) registration and renewal payments
- Consumers occasional use
  - Notice amount due
  - Notice of overdue tax
- Premier resort tax (See payment options below)\*
- Exposition tax (See payment options below)\*
- Rental vehicle fees (See payment options below) \*
  - \*Payment options for premier resort tax, exposition tax and rental vehicle fees
    - Return payments
    - Amended return payments
    - Notice of amount due
    - Notice of overdue tax
    - Office audit

**Collections - Statement of Account Payment - Includes the following notices:**

- Installment agreement
- Statement of account
- Informal hearing
- Collection agency warning
- Internet warning

**2. Who can pay by credit card?**

**Income Tax** -- Taxpayers who file Wisconsin individual income tax returns and pay income tax bills

**Business Taxes** -- Taxpayers who file returns and pay bills

**Collection** - Statement of Account -- Taxpayers who receive a "collection notice"

**3. Which credit cards are accepted?**

<b>American Express</b>	<b>Discover</b>	<b>MasterCard</b>	<b>VISA</b>
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American Express	Discover	MasterCard	VISA
			

#### 4. **Why should I pay by credit card?**

- Convenience
- Secure
- Confirmation of payment at the end of the payment transaction

#### 5. **Is there a fee for paying by credit card?**

Yes. Official Payments Corporation (OPC) charges the taxpayer a convenience fee of \$1.00 for payments less than \$40.00 or **2.5%** of the payment amount for payments greater than \$40.00. **The Wisconsin Department of Revenue does not receive any portion of the fee.** Taxpayers who choose to pay by credit card will see two separate transactions on their credit card billing statement:

- one transaction for the tax, and
- one transaction for the convenience fee

#### 6. **Can I file my return now and pay later?**

**Yes**, whether you file your income tax return **electronically** or on a **paper form**, you may pay later than your filing date if you file before the due date.

If you pay your tax by credit card, you need to make your credit card payment on or before the due date. Failure to make your payment on the due date may result in you receiving a bill including late payment interest from the Department of Revenue. If you receive a bill, you may pay your tax due using the credit card payment option.

Official Payments Corporation does not post your credit card payment until the actual due date of the tax payment. The tax payment and convenience fee charge will be posted to your credit card account the next billing cycle after making the payment.

#### 7. **How do I pay by credit card?**

Go to the [Official Payments Corporation website](#), or call **(800) 2PAY-TAX ((800) 272-9829)**.

Official Payments Corporation (OPC) has a payment feature for state taxpayer convenience called [Payment Reminders](#). This feature allows taxpayers to receive an email reminder of upcoming payment due date(s). Set up a profile on OPC's website in *My Account* and let OPC know the payment types for which you would like reminders. Currently, taxpayers can create "Payment Reminders" for all State and Local payment types that OPC supports.

#### 8. **Can I make a partial payment?**

A credit card payment is treated like any other combined remittance processing payment applied to an account. Taxpayers can make credit card payments for any amount and as often as they chose.

## 9. **What do I need to make a credit card payment?**

### **For payments using the telephone:**

You can use the "jurisdiction code" of 5800# or 5867#, depending on the tax type you wish to pay or you can enter the zip code for the state you would like to make a payment and press the # key.

Jurisdiction Code 5800 # (press pound key)

- Individual income tax
- Corporation tax
- Collections - statement of account
- Sales tax returns and billings
- Consumer occasional use tax
- Withholding tax returns and bills

Jurisdiction Code 5867 # (press pound key)

- Exposition tax
- Rental vehicle fees
- Business tax registration (BTR)--renewals and registration payments
- Dry cleaning returns and bills
- Premier resort tax

### **For web or telephone payments:**

- ID number, depending on type of payment – Social Security Number, FEIN, WTN (Wisconsin Tax Number)
- Copy of your tax return or your billing notice from the Department of Revenue
- Tax period end date
- For collection - Statement of Account payments, use your WTN and "media #," found on your billing notice
- Phone number
- Payment amount
- Credit card number
- Credit card expiration date

- Zip code of credit card billing address

**For web payments:**

- Name
- Address
- Daytime phone number
- Email address

**10. Is this a private and secure payment option?**

Official Payments Corporation uses the best encryption technology available. Credit card information is not passed to any of their government clients, and payment data is passed using hardware encryption. Transactions are processed using a leased line connection to the credit card issuers. Official Payments partners with VeriSign to ensure the highest level of security. For more information on privacy and security, visit OPC's [Privacy Policy](#).

**11. Where do I get more information about Official Payments Corporation?**

From Official Payments Corporation by visiting [officialpayments.com](http://officialpayments.com).

## Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of January 8, 2020: Sections 71.01, 71.80, 73.03, 77.76, 77.982, 77.991, 77.9941, 77.9951, 77.9964, 78.005, 78.39, 78.55, 139.01, 139.30 and 139.75, Wis. Stats.

Laws enacted and in effect after January 8, 2020, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to January 8, 2020, 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 5-77

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

Guidance Document Number: 100066

January 8, 2020

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