

**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>.

When submitting a comment, enter information in all data fields, including the "Guidance Document Number" referenced in the table below.

**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>100257</b>	Electronic Payments - Income, Corporation and Other Taxes - Common Questions

State of Wisconsin  
Department of Revenue

# Electronic Payments - Income, Corporation and Other Taxes

**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 online payments for:

- business tax registration
- buyer's claim for refund
- collection/delinquent taxes (includes bank levy)
- composite nonresident partnerships, composite nonresident shareholders
- corporation taxes
- dry cleaning facility license fee, dry cleaning solvent fee
- employee wage attachments
- excise taxes (cigarette, tobacco, vapor, liquor, wine, apple cider, and beer)
- fiduciary taxes
- motor fuel taxes (motor fuel, alternate fuel, gen aviation fuel, petroleum inspection fees)
- individual income taxes
- local exposition district taxes
- occasional consumer use taxes
- partnership/S-Corp economic development surcharge
- pass-through withholding taxes
- police and fire protection fees
- premier resort area taxes
- real estate transfer fees
- rental vehicle fees
- sales and use taxes
- tax incremental financing fees
- utility taxes
- withholding (employer) taxes

Wisconsin Administrative Rule Tax 1.12 authorizes the Department of Revenue to require electronic payment for taxpayers whose tax due exceeds certain amounts. If you are required to pay electronically, you will be notified by the Department. Taxpayers not required by this rule to pay electronically may do so voluntarily.

The payment options available are the Automated Clearing House (ACH) debit and ACH credit.

- ACH Debit - The ACH debit method allows you to transfer funds by instructing the state to electronically debit a bank account you control. There is no cost for this type of payment

transaction. This option is recommended because of the simplicity and cost savings to the taxpayer. To pay using the ACH Debit payment method, please visit our [Online Payment page](#)

- ACH Credit - The ACH credit method allows you to transfer funds by instructing your financial institution to debit your account and credit the state's bank account. Financial institutions may charge a fee for making ACH credit payments. For instructions to initiate ACH Credit payments, please visit our [ACH Credit Instruction page](#)

## Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of February 28, 2020: Subchapter III of Ch. 77, Wis. Stats., and sec. Tax 1.12, Wis. Adm. Code.

Laws enacted and in effect after February 28, 2020, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to February 28, 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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Email additional questions to [DORMyTaxAccountHelp@wisconsin.gov](mailto:DORMyTaxAccountHelp@wisconsin.gov)

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

Guidance Document Number: 100257

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