

**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>100071</b>	Requesting Copies of Previously Filed Tax Returns – Common Questions

State of Wisconsin  
Department of Revenue

# Requesting Copies of Previously Filed Tax Returns

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.

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## 1. **How do I request copies of tax records?**

Request copies of filed tax returns and Forms W-2 and 1099 by using our mobile friendly online application. Click here to submit a [request for copies](#).

If you do not have access to a computer or are unable to use the online application, you can request copies by calling Customer Service at (608) 266-2772.

You may also visit one of our offices to complete this request. Click the link here for a list of [office locations and hours](#).

## 2. **How long will it take to receive my records?**

You should receive your documents within three weeks after all required identification documents and fees have been received. Older return requests may take longer to process.


**Note:** We will send all documents to you by mail. Documents cannot be sent electronically.

## 3. **What will I need to complete my request?**

Include the following with all requests:


- Copy of identification (ID) containing photograph and signature of the person whose returns are requested (e.g., valid driver's license, state identification card, tribal identification card, passport, or military identification).
- Copy of document containing social security number and name of the person whose returns are requested (e.g., social security card, W-2 Form, or Internal Revenue Service (IRS) authorization for an individual taxpayer identification number (ITIN)).

**Note:** If you do not attach your photo ID, SSN verification and payment, you must mail them with a copy of your confirmation letter. Keep this in mind when using a mobile device not connected to a printer.

**If you are not the taxpayer,** you must also submit a copy of a properly executed Power of Attorney,  [Form A-222](#), as authorization to receive tax records. You may also use a tax authorization form or IRS Power of Attorney with the taxpayer's signature notarized (including stamp/seal).

**If the taxpayer is deceased** and there is an estate, provide a copy of the domiciliary letter or letter of administration indicating you have "general powers" of a personal representative. If there is no estate, you must submit a copy of the death certificate and a letter stating the reason you need these documents.

**For Trusts,** you must have a court document that appoints you as the trustee and states you are authorized to request/receive state and federal tax records. Include a copy of your photo ID.

**If you are an officer** requesting a **business tax return** and did not sign the business tax return, submit proof that you are an officer of the business. Other persons may also request copies if they provide written authorization, such as a Power of Attorney,  [Form A-222](#), signed by the taxpayer, partner, or corporate officer. The requester must be an individual. Do not use a business name.

**Note:** Most business tax returns are free through a registered My Tax Account. Go to [tap.revenue.wi.gov](http://tap.revenue.wi.gov) to register or access My Tax Account.

**If you are a legal guardian,** submit the guardianship paperwork signed by the court along with your photo ID. Also include a copy of the taxpayer's photo ID and Social Security document (see above for appropriate photo ID and Social Security document).

#### 4. **How do I electronically submit my identification documents via the online application?**

Click the Attach Document link on the application.

- Scan your documents and save them to your computer
- Enter a short description of the attachment, such as Driver's License or Government-Issued ID
- Use the "Browse" link to locate the document on your computer
- Once located, select the document and click on Open to fill the appropriate file name into the location box
- Click "Save". The screen will refresh with information showing 1 document(s) attached
- Repeat these steps with each required document with an electronic version. If you provided an attachment that addresses several required documents, you check the box that will appear below the Attach Document link

#### 5. **Is there a fee for requesting copies of tax records?**

The search fee is \$5.00 for each year/period you request, regardless of whether the information requested is located. If the information is not located, we will notify you by letter.

The **certified copy** search fee is \$6.00 for each year/period you request.

Generally, you will be notified by the agency requesting these documents if you are required to receive certified copies. If you are only requesting for your own records, you will not need certified copies.

**Note:** The fee for Audit Work Papers is \$0.01 per single-sided paper plus cost of staff time, not to exceed \$30 per hour to locate and redact any confidential information. Staff time will be billed at the pay rate of the lowest paid employee capable of performing the task.

**6. What if I am unable to upload the required documents or submit a payment?**

If you are unable to upload the required documents or submit payment through the online application, you may print your confirmation letter and mail the required documents with that letter to the address provide on the confirmation.

**7. What records are available?**

We provide copies of Wisconsin tax returns only. For federal tax returns, contact the Internal Revenue Service (IRS).

Generally, tax records are kept for seven years. Returns may be retained longer if any of the following apply to the return or period:

- o Net business loss (NBL)
- o Credit that can be carried forward
- o Audit
- o Collection
- o Warrant
- o Criminal investigation

Exceptions include the following:

- o Real Estate Transfer returns are available for five years
- o Lottery and Gaming Credit late claim applications are available for four years

**Note:** Copies of returns are not available until they have been fully processed.

Click here to submit a [request for copies](#).

## Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations enacted as of March 4, 2020: Sections 19.35, 70.375, 71.78, 72.06, 73.03, 77.61, 77.76, 78.80, 139.035, 139.11, 139.38 and 139.82, Wis. Stats., and secs. Tax 1.11 and 1.13, Wis. Adm. Code.

Laws enacted and in effect after March 4, 2020, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to March 4, 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 [DORCopyRequests@wisconsin.gov](mailto:DORCopyRequests@wisconsin.gov)

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

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