

**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>.

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.

Document Number	Document Title
100269	Annual Filer Requirements - Information Page

State of Wisconsin
Department of Revenue

Annual Filer Requirements

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.

If you have a Wisconsin seller's permit, you are required to file Form ST-12 to report sales tax at least annually. If you withhold Wisconsin tax from employee wages, you are required to file a form WT-7 annually.

Use My Tax Account to File and Pay

- Due January 31 each year
- Separate from income tax
- All active accounts must file even if zero tax due
- Notify us now if your business is inactive



My Tax Account Video Help Series

- [Overview](#)
- [Registration](#)
- [Unlocking Your Account](#)
- [File and Pay Sales and Use Tax](#)
- [File and Pay Withholding Tax](#)
- [Pay Other Tax Types](#)
- [Add Third Party Access](#)

More information

[Sales and Use Tax Page](#)

[Sales and Use Tax – Common Questions](#)

[Withholding Tax Page](#)

[General Withholding Tax Questions](#)

[Closing a Business](#)

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations enacted as of May 11, 2020: Sections 71.64 and 77.58, Wis. Stats., and secs. Tax 2.04, 11.01, and 11.93, Wis. Adm. Code.

Laws enacted and in effect after May 11, 2020, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to May 11, 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 DORBusinessTax@wisconsin.gov

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

Guidance Document Number: 100269

May 11, 2020

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