

**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>100271</b>	New Electronic Filing Option for Form PW-2 - Article

State of Wisconsin  
Department of Revenue

# New Electronic Filing Option for Form PW-2

**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.**

A nonresident of Wisconsin who is an owner of a pass-through entity (partner of a partnership, shareholder of a tax-option (S) corporation, or beneficiary of an estate or trust) may request an exemption from pass-through withholding by filing Form PW-2.

A new electronic filing option is available through [My Tax Account](#), the department's online filing system. To start filing, click on "Nonresident PW-2" in the "Quick-Links" tab.

Beginning January 1, 2022, all owners will be required to file Form PW-2 electronically and may not fax or mail Form PW-2, unless a waiver is obtained from the department.

For more information regarding pass-through withholding and Form PW-2, see the following resources:

- [Form PW-2](#) and [instructions](#)
- [Fact Sheet 1117](#)
- [Common Questions](#)

## Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations enacted as of May 29, 2020: Sections 71.03, 71.05, 71.14, 71.195, 71.775 and 71.83, Wis. Stats., and secs. Tax 1.12 and 2.04, Wis. Adm. Code.

Laws enacted and in effect after May 29, 2020, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to May 29, 2020, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2)(a), Wis.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>

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