

Income/Franchise:

Wisconsin: Nexus Relief Associated with COVID-19 Pandemic-Related Telecommuting Ends December 31

Withholding Tax Update: 2021-1, Wis. Dept. of Rev. (11/21). From March 13, 2020 through December 31, 2021, the Wisconsin Department of Revenue (Department) explains that it has “relaxed its enforcement of nexus provisions on an out-of-state business if its only Wisconsin activity was having an employee working temporarily from the employee’s home” due to the COVID-19 pandemic national emergency. According to the Department, “this nexus relief applied to out-of-state businesses that would otherwise be required to file Wisconsin sales/use tax, withholding tax, and income/franchise tax returns.” The Department now announces that beginning January 1, 2022, such “nexus relief” no longer applies. Please contact us with any questions.

URL: <https://www.revenue.wi.gov/withholdingtaxupdate/21-1.pdf>

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