

A. What's New

- New reject codes:

048 – Reject if the IAT Indicator (Field 070-5) check box is checked.

104 – If filing status is MFJ, Spouse Last Name cannot be blank.

107 - If filing status is HOH and Married check box is checked, must have spouse first name entered.

108 - If filing status is HOH and Married check box is checked, must have spouse last name entered.

230 - Reject if Schedule MI not filed.

235 - Reject if Schedule DI not filed.

240 - Reject if Schedule EB not filed.

245 - Reject if Schedule ED not filed.

250 - Reject if Schedule VC not filed.

255 - Reject if Schedule IE not filed.

260 - Reject if Schedule EC not filed.

265 - Reject if Schedule DM not filed.

270 - Reject if Schedule MP not filed.

275 - Reject if Schedule FP not filed.

653 - Reject if amount greater than zero on Form 1 Field 755 and Schedule CR not attached.

654 - Reject if amount greater than zero on Form 1 Field 830 and Schedule CR not attached.

950 - Schedule I is required to report Unemployment Compensation.

951 - FAGI reported on Wisconsin return must be adjusted to add back unemployment compensation not taxed on the federal return.

962 - Income from other state must be reported on Lines 1 thru 11 and totaled on Line 22 of Schedule OS.

963 - Reject if Schedule OS attached.

964 - Schedule OS Fields 138, 238, 338, 438 must equal Fields 450, 490, 530, 570 respectively, else reject

965 - Schedule OS Fields 445, 485, 525, 565 must equal Fields 450, 490, 530, 570 respectively and state code not = 88 or 99, else reject.

994 - Reject if direct deposit routing transit number is invalid or blank.

- The following reject codes have changed:

967 is now 271 - Must file Schedule DC if amount on CR field 150 is greater than zero, reject.

969 is now 272 - Must file Schedule TC if amount on CR field 160 is greater than zero, reject.

- New/Reformatted/Deleted Forms & Schedules:

1. Form 1, Form 1A, and Form WI-Z have all been reformatted.
2. Schedule FC, Page 1, Spouse's name and SSN, Address, City, State, Zip Code, Telephone Number, and Type Box have all been removed.
3. Schedule RT, Pages 1 and Page 2 have been reformatted.
4. Schedules CR, DM, EB, EC, HR, and MI have been reformatted.
5. Schedules ED and MP are new.
6. Schedule U Worksheet 1 and 2 are new.

Worksheets 1 and 2 were created because of two additional underpayment exceptions that apply for 2009. These exceptions recognize that on July 1, 2009, new legislation decreased the capital gain exclusion for nonfarm assets from 60% to 30% and increased the top income tax rate from 6.75% to 7.75% for taxable year 2009. If an exception applies, the corresponding worksheet is completed to determine if an additional amount of credit may be claimed on line 4 of the 2009 Schedule U.

There are two new UPI Exception codes for 2009:

- 10 – Federally declared disaster or terroristic activity

- 11 – Schedule U worksheet 1 for capital gain exclusion completed

NOTE: There is no need to use a UPI Exception code if only Schedule U Worksheet 2 is completed.

See the Special Instructions of this publication and Schedule U instructions for more information. Form 1, Form 1A, Form 1NPR, and Form WI-Z have the following new fields:

1. 070-5, IAT Indicator(see note below)
2. 310-1, IP address
3. 310-2, Transmission Date
4. 310-3, Transmission Time
5. 310-4, Transmission Time Zone
6. 310-5-22, Apartment Number
7. 325-1, 1099 E-mail address(see note below)
8. 325-2, 1099 E-mail address checkbox(see note below)
9. 330-1, Taxpayer's E-mail address

Special note to developers concerning Field 070-5. You must provide a checkbox with the following choices:

Refund Direct Deposits

There have been recent changes to the payment system rules for Direct Deposit. If the entire amount of your direct deposit payment is ultimately deposited to a financial institution outside the U.S., please check the box below:

- The entire amount of my direct deposit payment IS ultimately deposited to a financial institution outside the U.S.

Direct Debit (ACH-Debit authorizations)

There have been recent changes to the payment system rules for electronic payments. If the bank account used to make your electronic payment is funded by a transfer from a financial institution outside the U.S., please check the box below:

- The bank account used to make my electronic payment IS funded by a transfer from a financial institution outside the U.S.

Special note to developers concerning Fields 325-1 and 325-2.

The Wisconsin Department of Revenue is requesting that taxpayers give their consent to receive email notification when their 1099-G is available for viewing electronically. This option is in lieu of receiving a paper 1099-G in the mail in December. If taxpayers agree to receive notification, they will receive an email from the department with a web address of where they may find their 1099-G electronically. The application will be safe and secure. The department is pursuing this option to reduce costs of printing and mailing 1099-G. Taxpayers will need to check the consent box and provide an email address of the person that should be notified when the 1099-G is available.

- Form 1:

The following fields are new:

1. Field 465, Advance earned income credit.
2. Field 615, donation for Military family relief.
3. Field 620, donation for Second Harvest.

Fields 610, 680, and 740 on the 2008 Form 1 were deleted.

Field 755, which was Line 22 in 2008 (deleted), is now Line 25 in 2009 (new).

- Form 1A:

The following fields are new:

1. Field 465, Advance earned income credit.
2. Field 615, donation for Military family relief.
3. Field 620, donation for Second Harvest.

Field 610 on the 2008 Form 1A was deleted

Field 310 on the 2008 Form 1A was reassigned to a new data field, specifically 2009 Form 1A, field 305-3.

- Form WI-Z:

The following fields are new:

1. Field 615, donation for Military family relief.
2. Field 620, donation for Second Harvest

- Schedule CR:

Field 100 has been deleted.

Fields 260 thru 330 are new.

- Schedule DM:

Changes to Page 1:

1. Field 100 has been moved to Page 2.
2. Field 280 has been resequenced to 330.
3. Fields 382 thru 386 are new.

Changes to Page 2:

1. Fields 390 thru 396 are new.
2. Field 400 has been moved from Page 1.

- Schedule EB:

Fields 220 and 230 are new.

- Schedule EC:

Fields 100 thru 380 from 2008 have been eliminated.

- Schedule FC:

Fields 055, 065, 072, 075, 085, 095, 100, 105, and 110 from the 2008 Schedule FC were deleted.

- Schedule HR:

Fields 105, 107, 165, and 167 are new.

- Schedule MI:

Fields 500 and 600 are new.

- Schedule OS:

Page 2 has been resequenced. Fields 150 thru 485 from 2008 are now Fields 440 thru 595 respectively for 2009.

- Schedule RT:

Fields 130, 170, 230, 270, 330, 370, and 450 from 2008 Schedule RT were deleted.

Changes to Page 1:

1. Fields 300, 310, 320, 340, 350, 360, 380, 390, 400, 410, and 420 have been moved from Page 2 to Page 1.
2. Fields 440, 450, 460, 480, 490, and 495 are new.
3. Fields 300 – 390 have been moved from Page 2 to Page 1.
4. Fields 400 – 495 are new.

Changes to Page 2:

Fields 530 and 540 are new.

- W-RA:

All filers must mail Form W-RA with the required certifications and other supporting documentation attached when claiming a credit for the following tax credits:

1. Schedule DC – Development Zone Credit
2. Schedule DM – Dairy Manufacturing Credit
3. Schedule EC – Enterprise Zone Jobs Credit
4. Schedule ED – Wisconsin Economic Development Tax Credit
5. Schedule FC – Farmland Preservation Credit
6. Schedule FP – Film Production Company Investment Credit and Film Production Services Credit
7. Schedule H – Homestead Credit
8. Schedule HR – Historic Rehabilitation Credit
9. Schedule IE – Internet Equipment Credit
10. Schedule MI – Manufacturing Investment Credit
11. Schedule MP – Meat Processing Facility Investment Credit
12. Schedule OS – Tax Paid to Another State
13. Schedule TC – Technology Zone Credit
14. Schedule VC – Angel Investment Credit and Early Stage Seed Investment Credit
15. Veterans Surviving Spouse Property Tax Credit

Go totally paperless and **electronically transmit Form W-RA** with necessary attachments at:
<http://www.revenue.wi.gov/eserv/w-ra.html>.

Taxpayers who are required to submit Form W-RA *Required Attachments for Electronic Filing* may see a delay in processing their return/refund or may be contacted by the department for information unless they transmit this data in an electronic file over the internet. Instructions on how to do this can be found at the department's web site at: www.revenue.wi.gov/eserv/w-ra.html.

Do not include a Form W-RA when a client chooses to print and file a paper Wisconsin income tax return. Use the Form W-RA only for electronically filed tax returns claiming the credits or items listed on the Form W-RA.

NOTE: Also mail Form W-RA with attachments when claiming:

1. Minnesota reciprocity
 2. Model form for legislators who make the sec. 162(h) election
- Notes from the WI DOR Homestead processing staff:
 - School District Codes (Field 300-4) are included in Publication 139 for 2009.

WARNING! Returns selected for review (and any subsequent refunds due) are delayed when Form W-RA and the necessary attachments are not submitted. When a return with homestead credit (Schedule H) is selected for review, the department reviews the return only after receiving the Form W-RA and the necessary attachments. For 2008 returns, the department sent letters due to missing Forms W-RA to 36% of the homestead credit claimants whose returns were selected for review. This is an increase over last year.

Electronic return originators and on-line filers may benefit by having one or more reminders throughout the filing process to acknowledge that they know a Form W-RA is required to be mailed whenever an electronic return includes a homestead credit claim. Reminders could perhaps be in the form of a statement that must be checked, notes whenever Schedule H information is entered, or pop-up reminders after the return is submitted.

Form W-RA must be submitted when an electronic Wisconsin return is filed that includes a homestead credit claim (Schedule H). The Form W-RA with necessary attachments for any return claiming homestead credit should be mailed to the Wisconsin Department of Revenue, P.O. Box 8977, Madison, WI, 53708-8977 within 48 hours of receiving the Wisconsin acknowledgment. Refunds are delayed when Form W-RA is mailed to incorrect P.O. Boxes.

OR go paperless and electronically transmit Form W-RA with necessary attachments at: <http://www.revenue.wi.gov/eserv/w-ra.html>.