



Wisconsin
Department
of Revenue

2015 Handbook for
**FEDERAL/STATE
ELECTRONIC FILING**
Of Individual Income Tax Returns

FORWARD

Welcome to the Wisconsin Department of Revenue Electronic Filing Program!

Electronic Filing (*e-file*) benefits tax practitioners, taxpayers, and revenue agencies.



WHAT'S NEW for 2014?

New Forms/Schedules:

- Form XNOL - Carryback of Net Operating Loss
- Schedule CF - Carryforward of Unused Credits
- Schedule DE - Disregarded Entity Schedule
- Schedule PS - Private School Tuition
- Form 4A-1 has been renamed Form A-1 and is used by all taxpayers apportioning their income (including Form 1NPR)
- Form 4A-2 has been renamed Form A-2 and is used by all taxpayers apportioning their income (including Form 1NPR)
- Schedule CS – College Savings Accounts

Changes to Wisconsin forms/schedules:

Schedule S – Allocation of Income Reported by Same-Sex Couples Filing a Joint Federal Return has been removed.

The Historic Rehabilitation Credit has been removed from the individual income forms.

Identity Verification

At the Wisconsin Department of Revenue (DOR), one of our top priorities is to protect a taxpayer's identity and make sure information isn't used by someone else to claim a tax refund. DOR implemented a process last year that required some taxpayers to take an identity quiz or mail documents to prove their identity before their state income tax return was processed.

DOR plans to continue to use the identity verification processes for the 2015 tax season. If one of your clients is selected to take this quiz, encourage them to take it as quickly as possible. You cannot take the quiz for your client. The quiz contains multiple choice questions that only the taxpayer should be able to answer.

Paperless Form 1099-G

DOR does not mail the Form 1099-G to electronic filers. The 2014 Form 1099-G is available online on DOR's website at: <https://ww2.revenue.wi.gov/1099G/Inquiry/request.html>

Form W-RA – Wisconsin Required Attachments for electronic filing

If your client claims one of the credits or deductions listed on the Form W-RA, required documents will need to be sent to DOR within 48 hours of receipt of the Wisconsin e-file acknowledgement. You may send the required documents:

- with the e-filed return (see instructions from your software vendor);
- through the DOR's data file transmission; or
- to the address listed on the form.

NOTE: Only use this form when you have electronically filed the Wisconsin income tax form.

Estimated Tax Payments

For e-filed returns, if the amount of estimated tax payments claimed does not match the amount of estimated tax payments the department has on record, the return will Reject. You can look up the amount of estimated tax payments before filing a return at the department's website at:

<https://ww2.revenue.wi.gov/PaymentInquiry/request.html>

OTHER IMPORTANT INFORMATION

- The Wisconsin Department of Revenue (WDOR) accepts IRS Electronic Return Originator (ERO) approval as approval for Wisconsin.
- Electronic Filing Mandate. Practitioners who filed 50 or more 2013 individual income tax returns in 2014 are required to file returns electronically. For more information visit revenue.wi.gov/eserv/rule.html
- The taxpayer's act of filing their Wisconsin tax return electronically by a tax preparer will be considered a declaration under penalties of law that the Wisconsin tax return and all attachments are accurate and complete to the best of the taxpayer's knowledge.
- Check with your software provider if they support e-filing the Form 1NPR, Wisconsin Income Tax for Non-resident & Part-Year Resident.
- State-Only Returns. Electronically file state-only returns if your software vendor supports it. See pages 8 and 9.
- DOR's fill-in electronic application called [Wisconsin e-file](#) is available for practitioners to use. You can use this application to e-file:
 - 2008 through 2014 Wisconsin income tax returns;
 - 2009 through 2014 Wisconsin Form 1X (amended);
 - 2010 through 2014 Form 1NPR; and
 - 2011 through 2014 Form 2 and Schedule CC.
- Pay tax due with 2014 Form EPV, *Electronic Payment Voucher*, not Form 1-ES. See page 15. Payment can also be made using electronic funds transfer (EFT) when submitting the electronic return. EFT payments can be requested for a specific date in the future, regardless of when the return is filed.
- You can look up your client's estimated tax payments before filing their return at the department's website at <https://ww2.revenue.wi.gov/PaymentInquiry/request.html>
- DOR has a practitioner website at revenue.wi.gov/taxprofessionals/index.html
- To receive regular emails that will provide tax news and information for tax practitioners, register for the Tax Practitioner email list service at revenue.wi.gov/taxprofessionals/index.html

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I. INTRODUCTION

All participants in the Wisconsin Federal/State *e-file* Program (the tax practitioners, IRS, software developers, and transmitters) are our partners. Participants in electronic filing are:

Electronic Return Originator (ERO) - A firm, organization or individual that works directly with the taxpayer to prepare a tax return for the purpose of producing and transmitting an electronic tax return. An ERO can also collect a prepared tax return for the purpose of producing and/or transmitting an electronic tax return.

Transmitter - A firm, organization, or individual that transmits electronic returns directly to the IRS.

Software Developer - A firm, organization, or individual that designs software for the purpose of formatting returns in accordance with Wisconsin's electronic return specifications and may also transmit electronic returns to the IRS.

The Federal/State *e-file* Program combines both the federal and state return data into one electronic file. The record created is transmitted to the IRS. The IRS checks the data for proper format, acknowledges receipt of the data to the transmitter, and makes the accepted state data package available to the State for retrieval.

This Wisconsin handbook is designed to supplement the information in the IRS Publication 1345, *Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns* and IRS Publication 3112, *IRS e-file Application and Participation*, with information specific to Wisconsin electronic filing. All rules and regulations outlined in IRS Publication 1345 and 3112 apply to Wisconsin Federal/State *e-file* participants.

II. ACCEPTANCE IN THE WISCONSIN ELECTRONIC FILING PROGRAM



Wisconsin Federal/State *e-file* participants must be accepted in the IRS electronic filing program and comply with the following requirements:

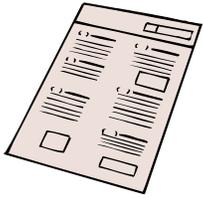
- 1) Agree to follow all requirements, specifications, and procedures in this publication and in the IRS Publications 1345, 3112, and 1346, *IRS Electronic Return File Specifications for Individual Income Tax Returns*.
- 2) Pass the suitability as described in IRS Publications 1345 and 3112, since acceptance by the IRS is a precondition to participation in the Wisconsin *e-file* Program.
- 3) The WDOR will accept IRS ERO approval as approval for Wisconsin. The IRS provides the WDOR with a database of approved EROs.
- 4) Be in good standing with WDOR for both business and personal tax liabilities.

Note: WDOR does not send acceptance letters.

The WDOR has a link to the IRS database for taxpayers to locate a tax preparer in their area. Please check out the website at irs.gov/uac/Authorized-IRS-e-file-Provider-Locator-Service-For-Tax-Professionals to see if you are on the database and that all your information is correct. If you need to add or change any information, you must use IRS *e-services*.

III. ACCEPTANCE TESTING FOR SOFTWARE DEVELOPERS

Software developer acceptance testing consists of three phases, which occur in the following sequence:



- 1) Testing the federal return with the IRS through the normal acceptance process. This process is described in Publication 1345.
- 2) Testing generic and unformatted records with the IRS.
- 3) Testing the State return with WDOR. A completed Wisconsin MeF Vendor Information form must be sent to chris.roberts@revenue.wi.gov prior to testing.

Using the returns in the Wisconsin Test Package, the software developer transmits federal and state returns to the IRS to be tested for acceptance through the federal system. Examples of items to be checked include:

- Record/data expansion
- Correct format of state record
- Record balancing
- Consistency checks and presence of entity fields
- Data transmission in readable format

WDOR tests data transmissions and also subjects them to internal testing. Detailed information on the Wisconsin testing is published under *MeF: Modernized e-file, Individual Income Tax MeF* which can be found on our website at revenue.wi.gov/developers/index.html.

WDOR will notify software developers when its testing is complete and their software has been approved for use. Distribution of untested and unapproved software could cause Wisconsin returns to be rejected.

IV. COMPONENTS OF AN ELECTRONIC RETURN

A Wisconsin electronic income tax return contains the same information as a comparable paper return and consists of two parts:



- 1) Data transmitted electronically to WDOR through the IRS, using the generic and unformatted records, and
- 2) Paper documents that contain information that cannot be electronically transmitted, such as taxpayer documents prepared by third parties. Note: The new Modernized e-file (MeF) system will allow attachments to be sent with the e-filed returns.

For tax year 2014, the following forms and schedules can be transmitted electronically and are considered the electronic portion of the return (if supported by your software):

- 1) All federal individual income tax forms and schedules allowed by the IRS appears in their publication *Handbook for Authorized IRS e-file Providers* (IRS Publication 1345)
- 2) All Wisconsin individual income tax forms and schedules listed at: revenue.wi.gov/html/taxind14.html.
- 3) Schedule H, Wisconsin Homestead Credit Claim
 - a. Rent Certificate and Shared Living Expenses
 - b. Property Tax/Sale of Home Information

c. Homestead Credit Notes

- 4) Schedule EIC-A, Wisconsin Earned Income Credit Qualifying Children
- 5) Form 1X – Amended Return (as state only)
- 6) Wisconsin Legal Residence (Domicile) Questionnaire (filed with Form 1NPR if needed)

Note: Software companies may not support all forms and schedules.

The non-electronic portion of the Wisconsin return will be:

- 1) Retained by the ERO and/or the taxpayer for four years. Note: WDOR may request these documents at a later date.
 - Copies of W-2 form(s) and 1099 form(s), (except when homestead credit and farmland preservation credit are filed electronically)
 - Form 8332, Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent
 - Copies of any other documents that support the information on the tax return
- 2) Submitted by the ERO or the taxpayer to WDOR within 48 hours after Wisconsin acknowledgment is received. Note: You can go totally paperless by:
 - Using the department's data file transmission at <https://tap.revenue.wi.gov/services/>; or
 - Attaching the required documents to the e-filed return (check with your software if they support attachments).

Homestead Credit Claims and Other Credits and Situations - Submit the Wisconsin Form W-RA, along with the required attachments to:

When using US Postal Service
Wisconsin Department of Revenue
PO Box 8977
Madison, WI 53708-8977

When using other mail service provider:
Wisconsin Department of Revenue
Mail Stop 1-151
2135 Rimrock Rd
Madison, WI 53713

See the [Form W-RA](#) for a list of the required documents for the various credits and special situations.

Exclusions from electronic filing for tax year 2014.

Do not include the following forms or schedules. They are not accepted in the Wisconsin e-file program:

- 1) All returns and schedules excluded by the IRS in Publication 1345
- 2) Short period returns
- 3) Fiscal Year Returns
- 4) Schedule H Homestead credit claims that have:
 - a) More than four (4) rent certificates

- b) More than six (6) separate tax bills
 - c) Tax bills for adjoining property where the owner name and type are different than the owner name and type on the home tax bill. Exception: If the taxpayer's ownership share of the home tax bill taxes after any Schedule 1, 2, and/or 3 reduction (on page 3 of Schedule H) is \$1,460 or more, you may still file electronically. If this exception applies, don't enter the adjoining tax bill information from any tax bill where the owner name and type are different than the home tax bill.
- 5) Already filed an Income tax return.

V. CHECKING THE DATA PRIOR TO TRANSMISSION



The only way to correct a transmitted return is by filing an amended return.* Customer satisfaction, elimination of paper return handling, and other advantages of filing electronically are quickly lost when an amended return must be filed to correct an error or customers receive adjustment notices. Conduct a quality control check of all returns and attachments prior to transmission. Be certain that:

- Taxpayer names, addresses, and social security numbers are correct.
- Names and social security numbers of dependent children are exactly as shown on their social security cards.
- The correct information for the Financial Institution has been entered, especially account numbers.
- Wages and withholding amounts are keyed correctly.
- Withholding amount keyed is Wisconsin withholding and is not withheld to another state. Look for WI (Wisconsin) in box 15 on the W2 Wage and Tax Statement.
- Your software creates the appropriate form. For example, if your customer has additions to and/or subtractions from Wisconsin taxable income, your software should prepare a Form 1.
- Payment vouchers (Form EPV for electronic returns) are for the same tax year as the return. For a 2014 tax year return, the 2014 Form EPV should be submitted with the balance due. EFT payments made with the *e-file* return are the preferred method of receiving payments.

*For the 2009 through 2014 tax years, you can use the department's Wisconsin *e-file* application to file an electronic Form 1X-Amended Tax Return. Otherwise, if your software supports the Form 1X, you can file that form electronically, as a state-only return.

VI. TRANSMITTING THE ELECTRONIC RETURN

Wisconsin returns included in the Federal/State *e-file* Program are transmitted to the IRS Kansas City Service Center, Kansas City, Missouri, along with the associated federal returns. Transmissions must be accomplished according to IRS procedures. All Wisconsin returns must include a copy of the corresponding federal return in the unformatted records (your software will do this).

A State-Only return may be filed, if your software developer supports it. The return is still transmitted through the IRS. Transmissions must be accomplished according to IRS procedures. All Wisconsin returns must include a copy of the corresponding federal return in the unformatted records. Possible reasons to file a State-Only return:

- 1) No federal filing requirement

- 2) Federal return has already been filed
- 3) Filing as married filing separate
- 4) Original state filing was rejected
- 5) Form 1X, Amended Tax Return (if your software supports this)

Note: The IRS acknowledges only the transmission of federal return data. EROs must wait for the state acknowledgment to be sure that WDOR has received the state related data.

In the Federal/State e-file Program, the IRS provides acknowledgment of federal acceptance to the ERO. The state data is made available to WDOR within 24 hours for retrieval. WDOR will not receive any state data associated with a rejected federal return.

In the State-Only program, the state data is made available to WDOR within 24 hours for retrieval.

Note: The IRS acknowledges only that it received the federal data. The IRS acknowledgment is not an indication that the WDOR has “accepted” the state return. See Section VII. If your software vendor supports State-Only and your Wisconsin return was rejected, you can resubmit the return.

VII. ACKNOWLEDGMENT OF THE WISCONSIN RETURN



Wisconsin retrieves the state electronic returns from the IRS every business day, and performs further acceptability tests. The results of these tests are posted in the state return acknowledgments. A data file of state return acknowledgments is sent back to IRS and made available to the transmitters every business day.

Wisconsin acknowledgments will be sent to the IRS and the transmitter will retrieve the Wisconsin acknowledgment the same way as they do their federal acknowledgment.

- Wisconsin acknowledgments will be available 24 to 72 hours after transmission of tax returns.
- Taxpayers may e-file on the due date (April 15th) but may not receive Wisconsin acknowledgment for 1-3 days afterwards. Timeliness of the return is determined by the transmission date, not the acknowledgment date.

Note: Payments for balance due returns are due on April 15th and can be made by direct debit/withdrawal, [pay online](#), credit card or paper check. (See Section XVI for details on how to make payments.)

The best source of information on how to retrieve acknowledgments for Wisconsin returns is from your software developer.

Errors detected during acceptability testing are listed on your Wisconsin acknowledgment. Error codes are described in Attachment B.

If acknowledgment of a Wisconsin return is not received within three business days after the IRS acknowledgment of acceptance, contact your software developer or if you transmit directly to the IRS, contact the Wisconsin Department of Revenue.

VIII. REJECTED RETURNS

The following Wisconsin electronic returns will be rejected:



- 1) Duplicate returns.
- 2) Test returns.
- 3) Returns sent by preparers who are not authorized as a Wisconsin ERO.
- 4) Returns sent by software that hasn't been tested and approved by WDOR.
- 5) Record could not be processed or formatted.
- 6) State-Only return filed without federal information in the unformatted record.
- 7) Taxpayer Last Name is blank.
- 8) Taxpayer First Name is blank.
- 9) Taxpayer SSN is not equal to the Federal Primary SSN.
- 10) Address is blank.
- 11) City is blank.
- 12) City, Village, or Township code must equal 'C', or 'V', or 'T' and cannot be blank.
- 13) Municipality is blank.
- 14) County is blank.
- 15) School Code must be numeric and cannot be blank.
- 16) Filing status is Married Filing Joint – Spouse First Name or Last Name is missing.
- 17) Filing status is Married Filing Joint – Spouse SSN is missing.
- 18) Filing status is Head of Household and Married – Spouse First Name or Last Name is missing.
- 19) Filing status is Married Filing Separate – Spouse First Name or Last Name is missing.
- 20) If claiming a credit, the appropriate schedule must be filed.
- 21) Schedule FC-A – Number of Qualifying Acres Schedules must equal the number of farms given for question 2.
- 22) Form 1NPR – Moved out of WI before end of year - Legal Residence (Domicile) Questionnaire not included with electronic submission.
- 23) Form 1NPR – Resident status for either the taxpayer or spouse is missing, (when married filing joint).
- 24) Form 1NPR – Part-year residents – The “from” and/or “to” dates of Wisconsin residency are missing.
- 25) Form 1NPR – Non-residents – The 2-letter state abbreviation or “99” for foreign country is missing.
- 26) Form 1NPR – Part-year residents - Date format is incorrect. Date must be entered as mm/dd/yyyy.
- 27) Form 1, line 32 – Other state code is invalid or blank. Valid codes are state postal abbreviation, 77, 88, and 99.
- 28) Schedule OS, line 25 – Other state code is invalid or blank. Valid codes are 2-letter state postal abbreviation.

- 29) Schedule OS – Income and adjustments to income from other state must be reported on lines 1-12 and 14-23 and totaled on line 24.
- 30) Schedule OS – Amount on line 24 must equal amount on line 27, when line 5 is blank.
- 31) Eligible veterans and surviving spouses' property tax credit claimed, along with other property tax credits; school property tax credit, homestead credit, farmland preservation credit, and/or farmland tax relief credit.
- 32) Underpayment interest box must be blank or number 2 through 9.
- 33) Form 1 – Amount on line 1 does not equal federal adjusted gross income and Schedule I is missing.
- 34) Form 1, line 11, total subtractions must equal the sum of all the subtraction amounts.
- 35) Form 1, line 11 when any of the subtraction fields have an amount filled in, the corresponding code field must be filled in.
- 36) Form 1, Other states' code box (line 32) does not agree with the number of columns completed on Schedule OS.
- 37) Schedule H, a Schedule H and Schedule FC or FC-A cannot both be filed.
- 38) Schedule H, Schedule 3 should not be completed if number of months on line 5 is twelve.
- 39) Schedule H, when more than one tax bill exists, number of acres and assessed value of land must be provided for each tax bill.
- 40) Schedule H, not all of the needed property tax bill information is provided.
- 41) Schedule H, homestead credit amount is not claimed on Form 1 or Form 1A.
- 42) Schedule H, missing seller's closing statement information, dates of occupancy, and/or selling price, expense of sale and adjusted basis of home sold.
- 43) Schedule H, ownership percentage missing when ownership type is self and/or spouse and other.
- 44) Schedule H, ownership percentage missing when seller ownership type is self and/or spouse and other.
- 45) Homestead Credit is claimed, and no Schedule H is attached.
- 46) Schedule H is filed, and a rent certificate or property tax bill is missing.
- 47) Schedule H line 1a, age is less than 18, claimant does not qualify.
- 48) Schedule H, line 2, answer is no, claimant does not qualify.
- 49) Schedule H, line 3, answer is yes, and claimant is less than 62, claimant does not qualify.
- 50) Schedule H, age is less than 62, and claimed as dependent on tax return, claimant does not qualify.
- 51) Schedule H, line 4a and 4b, both questions are answered yes, claimant does not qualify.
- 52) Schedule H, household income greater than \$24,679 - No credit available.
- 53) Schedule H, date format is incorrect. Must be entered as mm/dd/yyyy for the date entered a nursing home, the married/divorced date or date home was sold.
- 54) A State Only return must have a complete federal record attached.
- 55) Direct Deposit or Direct Debit routing transit number and/or account number is invalid or blank.
- 56) Direct Debit payment date is blank.

- 57) Direct Debit payment date is invalid. Must be no later than April 15th for timely returns and no later than submission date for late and extension returns.
- 58) The IAT indicator is checked – You cannot have a direct deposit into or a direct withdrawal from a financial institution located outside of the United States.
- 59) EFIN or ETIN failed suitability testing.

IX. 2014 WISCONSIN FORM W-RA, REQUIRED ATTACHMENTS FOR ELECTRONIC FILING

- 1) Form W-RA along with the required attachments must be mailed to the proper address OR you can electronically submit the required attachments by:
 - a. Using the department's data file transmission at <https://tap.revenue.wi.gov/services/>; or
 - b. Attaching them to the e-filed return (check with your software to see if they support attachments).

See [Form W-RA](#) for a complete list of when you will need to submit required documents.

- 2) Use only the official Form W-RA or an approved substitute form, which duplicates the official form in format, language, content and size. Form W-RA must be on white paper. Only black ink should be used in preparing Form W-RA.
- 3) Form W-RA does not serve as a power of attorney or as a substitute for the information required to be provided on the electronic tax return.

X. ERO RESPONSIBILITIES

Following is the sequence of events in handling an electronic return:

- 1) ERO prepares the return and computes the tax based on the information the taxpayer provides, or accepts an already prepared tax return for the purpose of transmitting it electronically.
- 2) ERO verifies that the state taxes withheld on W-2s, W-2Gs, and 1099s are Wisconsin withholding and amounts entered correctly.
- 3) ERO and taxpayer confirm that information needed to direct deposit the refund in the taxpayer's bank account is correct. See Part XII for information on refund options, including direct deposit.
- 4) ERO and taxpayer confirm that information needed to directly debit/withdraw the amount due from the taxpayer's bank account is correct. See Part XVI - Payment of Balance Due Amounts.
- 5) The taxpayer verifies the information on the return, after the return has been prepared and before it is transmitted.
- 6) ERO provides the taxpayer with copies of the prepared return and any other documents used in preparation of their return.
- 7) ERO keeps a copy of federal extension for returns filed between April 15th and October 15th.
- 8) ERO submits Form W-RA and required supporting documents when needed. See [Form W-RA](#) for a complete list.

- 9) Taxpayer retains all wage, withholding, and other income and tax statements for four years. Taxpayer may be required to submit the information at a later date when notified by the Wisconsin Department of Revenue.

Note: EROs must not submit forms or schedules that are excluded from electronic filing (See Part IV). Returns requiring forms or schedules excluded in Part IV must be filed on paper.

XI. EARNED INCOME CREDIT (EIC)

Taxpayers qualify for the Wisconsin earned income credit when all of the following conditions are true:

- They qualify for the federal earned income credit,
- They have at least one qualifying child, and
- They were a legal resident of Wisconsin for all of 2014.

Wisconsin's earned income credit is a percentage of the federal earned income credit and is based on the number of qualifying children. Percentage of the federal credit for:

- one child is 4%
- two children is 11%
- three or more children is 34%.

The software vendor will provide the Wisconsin EIC-A worksheet for information on up to three qualifying children when you file the return. If a return is missing the required information, the department will write to the taxpayer to obtain the needed data.

XII. REFUND OPTIONS

Taxpayers may elect to have their refund:

- 1) Deposited directly into a savings or checking account,
- 2) Sent to them in the form of a paper check, or
- 3) Applied all or in part to their 2015 estimated tax account. (Not all software packages provide the option to apply a refund to 2015 estimated tax.)



If direct deposit is elected, the verification procedures outlined in IRS Publication 1345 must be followed. A Wisconsin refund does not need to be deposited in the same bank account as a federal refund. The direct deposit information must be included in the Wisconsin generic record direct deposit section of the electronic return.

Note: *Do not request direct deposits to accounts that are payable through a financial institution other than the one at which the account is located. Also, you cannot have a direct deposit into a financial institution located outside the United States.*

Do NOT call the Wisconsin Department of Revenue to verify direct deposits. Instead call the Automated Clearing House (ACH) department at the taxpayer's financial institution and give the following information:

- Account number and type of account (checking or savings)
- Date the direct deposit was made
- Exact amount of the direct deposit

To determine the date a direct deposit was made, you can use these options 24 hours/day, 7 days/week:

- Call (608) 266-8100 (Madison area); (414) 227-4907 (Milwaukee area) or 1-800-947-7363 (toll free within U.S. or Canada); or
- Check online at <https://ww2.revenue.wi.gov/RefundInquiry/request.html>

You must have the social security number and amount of the refund to use these options.

These automated systems have the most current information. It is the same information a department employee would access. These systems are updated whenever the processing status of the tax return changes. If the processing status has not changed since the last contact, you may get a message that tells you that no further information is available. If you get that message, you should wait at least seven days before contacting the department again.

WDOR will honor a direct deposit request when:

- Part of the overpayment is applied to:
 - delinquent Wisconsin taxes
 - delinquent child support
 - debts to other state agencies
 - delinquent IRS taxes
 - debts owed to counties or municipalities in Wisconsin
 - debts owed to tribes
- The amount of the overpayment is adjusted
- The return must be reviewed before the overpayment can be issued as a refund



The taxpayer will receive notice of any adjustment.

XIII. REFUND DELAYS

Refunds from Wisconsin returns filed in the Federal/State e-file Program will usually be issued within one week if direct deposited and two weeks if paper check. However, certain conditions will delay refunds and may change refund amounts. This happens with refunds from electronically filed returns, as well as with refunds from paper returns.

Some possible reasons for refund delays:

- 1) The proper Homestead Credit attachments were not submitted timely with the Form W-RA.
- 2) Earned Income Credit and the EIC-A is not completed.
- 3) The taxpayer or spouse owes delinquent Wisconsin taxes.
- 4) The taxpayer or spouse owes a debt to another Wisconsin state agency.
- 5) The taxpayer or spouse owes a debt to counties or municipalities in Wisconsin.
- 6) The taxpayer or spouse owes a debt to a tribe in Wisconsin.
- 7) The taxpayer or spouse owes a debt to the IRS.

- 8) The estimated tax payments claimed on the return do not match the estimated tax payments recorded on the WDOR estimated tax file. Note: You can review estimated tax payments online at <https://ww2.revenue.wi.gov/PaymentInquiry/request.html>.
- 9) The refund or balance due amount is adjusted when the electronic return is processed.
- 10) The return acknowledgment contained one or more error codes.
- 11) The return must be reviewed before the refund can be issued. Many returns with Homestead Credit and EIC claims are reviewed.
- 12) The taxpayer was selected to verify their identity.

A paper check will be issued if direct deposit is not possible.

XIV. FILING TIMELY

EROs must file electronic returns in a timely manner. WDOR will accept all returns transmitted to the IRS through April 15, 2015.

XV. EXTENSIONS TO FILE

Returns *e*-filed between April 15 and October 15, 2015 will be accepted. Wisconsin honors the federal extension. With Modernized *e*-file (MeF), late returns for 2014 will be allowed after October 15, 2015.

A copy of the federal extension (Form 4868) must be kept with the taxpayer's records. The taxpayer does NOT need to fax or send Form 4868 in UNLESS the department requests it or if the taxpayer is incorrectly assessed a late filing fee.

XVI. PAYMENT OF BALANCE DUE AMOUNTS

Wisconsin accepts electronic returns with a balance due.

To pay the balance due by:



- 1) Direct Debit/Withdrawal
 - Direct Debit is free and the taxpayer decides when the tax payment is withdrawn from their bank account.
 - Direct Debit is only available to those who *e*-file.
 - A taxpayer may *e*-file early and at the same time authorize the withdrawal from their savings or checking account as late as April 15, 2015. If the authorized payment date is after April 15, the return will reject.
 - For returns filed after April 15th, the payment is effective on the filing date. If the date is later than the return file date, the return will reject.
 - Returns will reject if the payment date or account information is missing or invalid.

2) Credit Card - The taxpayer may:

- Use Mastercard®, American Express®, Discover® or Visa®. Contact Official Payments Corporation at:
1-800-2PAY-TAX (1-800-272-9829)
1-866-621-4109 (Customer Service)
officialpayments.com/index.jsp

Note: A convenience fee of 2.5% (with a minimum of \$1) will be charged by the service provider based on the amount the taxpayer is paying. The taxpayer will be told what the fee is during the transaction. The taxpayer will see two separate transactions on their credit card billing statement: one for the tax, and one for the convenience fee.

- Taxpayer should write down and keep for their records the confirmation number they are given at the end of the transaction and the amount they charged.
- Payment must be made on or before April 15, 2015.

3) Electronic Funds Transfer (EFT)

- The taxpayer or ERO may request an EFT through the department's [Pay Online](#) system. Follow the instructions for Individuals who want to make a return payment.
- Taxpayer can choose the date to transfer the payment from their bank account to WDOR.
- Taxpayer will receive a confirmation number as proof of their payment.
- EFT payments must be initiated by 4 p.m. on April 15, 2015 to be considered timely.
- Note: You can make estimated tax payments through the [Pay Online](#) system also.

4) Check or Money order:

- The ERO must give the taxpayer a 2014 Electronic Payment Voucher (Form EPV).
- Verify taxpayer name, address, social security number on the 2014 Form EPV matches what is on the tax return.
- Make payment payable to Wisconsin Department of Revenue.
- Be sure the payment amount matches amount entered on the 2014 Form EPV.
- Send the balance due payment with the 2014 Form EPV to: Wisconsin Department of Revenue, PO Box 930208, Milwaukee, WI 53293-0208
- Payments must be postmarked by April 15, 2015.

During processing, the balance due may be adjusted. In these cases, WDOR will issue a Notice of Amount Due with a tear off payment voucher. This notice is sent directly to the taxpayer.

If the taxpayer agrees with the adjustment, the new balance due should be sent with the tear off payment voucher to the address on the voucher. Appeal rights and procedures are explained on the Notice of Amount Due and should be followed when the taxpayer does not agree with the adjustment.

Unfortunately due to posting problems and timing issues, sometimes taxpayers will receive bills for amounts they have already paid. If this happens, the taxpayer should follow the appeals process on the back of the bill and tell the department when the amount was paid.

Note: When paying the balance due on an electronically filed 2014 tax return, make sure the Form EPV electronic return payment voucher is for tax year 2014.

XVII. WHAT EROS MUST PROVIDE TO THE TAXPAYER

The ERO must furnish the taxpayer with documentation of all completed Wisconsin forms and schedules filed for the taxpayer. This documentation may be furnished on:

- 1) Official Wisconsin forms
- 2) Copies of official forms
- 3) ERO designed forms that have data entries cross-referenced to the line numbers on the official forms
- 4) Electronic media, i.e., CD, etc.

The ERO should advise the taxpayer to:

- 1) Retain copies of:
 - Forms W-2, W-2G, or 1099s
 - Any other documents, not required by WDOR, which the taxpayer includes as supporting material
 - Schedule FC or FC-A attachments
 - Schedule H attachments
 - Veterans and Surviving Spouses Property Tax Credit attachments
 - Any required attachments for any Wisconsin credits claimed
 - Other states income tax returns
 - Federal income tax return
- 2) Allow at least four weeks before contacting the department if notified that a return is being reviewed.
- 3) Wait two weeks from the Wisconsin return acknowledgment date before making an inquiry about a refund, unless you are notified that the return was selected for review (then wait 4 weeks).
- 4) Use one of these methods to contact WDOR about refund information, available 24 hours/day, 7 days a week:
 - Call (608) 266-8100 (Madison area); (414) 227-4907 (Milwaukee area) or 1-800-947-7363 (toll free within U.S. or Canada); or
 - Check online at <https://ww2.revenue.wi.gov/RefundInquiry/request.html>

Taxpayer must have their social security number and amount of the refund to use these options.

These automated systems have the most current information.

XVIII. ADVERTISING STANDARDS

Guidelines in IRS Publication 1345, and Revenue Procedure 91-69, Sec. 12, .01 through .03 and .05 through .09 must be followed for Wisconsin Federal/State *e-file* as though references to Internal Revenue Service and Service were references to Wisconsin Department of Revenue, State of Wisconsin, or the State and references to the FMS or Treasury Seals were references to the State of Wisconsin Seal.

XIX. CHANGES TO ELECTRONIC RETURNS



Electronic returns cannot be recalled or intercepted after transmission. Changes to any entries after a return has been accepted must be filed on an amended return (Form 1X). DO NOT try to change the computation between the date transmitted and the date WDOR acknowledges the return.

A paper Form 1X should be mailed to: Wisconsin Department of Revenue
PO Box 8991
Madison, WI 53708-8991

To file an electronic Form 1X:

- Use the department's free [Wisconsin e-file](#) application (available for 2009-2014); or
- Use your tax preparation software (check with your software provider to make sure they support the e-filing of the Form 1X - the amended return needs to be transmitted as a State Only return).

XX. MONITORING AND SUSPENSION OF ELECTRONIC FILING PRIVILEGES

WDOR will monitor EROs for conformity to rules, regulations, and procedures in this publication. Under the *e-file* program, WDOR may issue warnings or suspend an EROs authorization to file Wisconsin *e-file* returns for failure to follow these rules, regulations, and procedures.

We look forward to working with you!

We want to hear from you! Please send your comments and suggestions on how the *e-file* program and this manual can be made more useful for you to: Wisconsin Electronic Filing, Wisconsin Department of Revenue, PO Box 8949, Madison, WI 53708-8949.

PHONE: (608) 264-6886 FAX: (608) 267-1030 EMAIL: DORElectronicFiling@revenue.wi.gov



WISCONSIN FEDERAL/STATE ELECTRONIC FILING
PHONE AND ADDRESS LIST

REFUND INQUIRIES BY PHONE: (414) 227-4907 or (608) 266-8100
1-866-947-7363 toll free within U.S. and Canada
Refund status Available 24 hours every day
Staff assistance (414) 227-4000 or (608) 266-2772
..... Available 7:45 AM - 4:15 PM when offices are open.

ONLINE REFUND INQUIRIES: <https://ww2.revenue.wi.gov/RefundInquiry/request.html>

WISCONSIN ELECTRONIC FILING OFFICE: Wisconsin Department of Revenue
PO Box 8949
Madison, WI 53708-8949
Phone: (608) 264-6886

Fax: (608) 267-1030
Email: DORElectronicFiling@revenue.wi.gov

SUBMIT FORM W-RA WHEN -

Return includes Homestead Credit, Schedule H or H-EZ..... Mail Form W-RA and all attachments
Request for a closing certificate for fiduciaries, Schedule CC..... Wisconsin Department of Revenue
Return includes other credits or forms listed on [Form W-RA](#)..... PO Box 8977
..... Madison, WI 53708-8977

When using other mail service provider..... Wisconsin Department of Revenue
..... Mail Stop 1-151
..... 2135 Rimrock Rd
..... Madison, WI 53713

Go Paperless:

- Electronically transmit Form W-RA and attachments at <https://tap.revenue.wi.gov/services/>
- The Modernized e-File (MeF) system allows PDF attachments to be sent with the e-filed tax return. Contact your software provider to see if they support PDF attachments.

MISSING ACKNOWLEDGMENTS: Call your software company or transmitter.

PAPER RETURNS TO REPLACE REJECTED WISCONSIN ELECTRONIC RETURNS:

Mail to Wisconsin Department of Revenue
If refund or no tax due PO Box 59, Madison, WI 53785-0001
If tax due..... PO Box 268, Madison, WI 53790-0001
If homestead credit claimed..... PO Box 34, Madison, WI 53786-0001

PAYMENTS FOR BALANCE DUE RETURNS:

Mail with 2014 Form EPV voucher to Wisconsin Department of Revenue
..... PO Box 930208
..... Milwaukee, WI 53293-0208

[Pay Online](#) through DOR

ATTACHMENT B

Individual Income Tax Business Rules for Tax Year 2014

Rule Number	Rule Text	Severity
F1-001	'Our records indicate a return has already been filed for this taxpayer(s). If you are amending your original return, you may electronically file an amended return by filing a Form 1X or 1NPR as appropriate. If you originally filed a Schedule H with your return, your amended return must include a Schedule H unless you no longer qualify for the credit. If your only change is the addition of a Schedule H, you may also file a Schedule H separately using your software (if supported), Wisconsin eFile, or paper.'	Error
F1-002	'Our records indicate you have claimed more estimated payments than are in your account. View the payments in your account at https://ww2.revenue.wi.gov/PaymentInquiry/request.html '	Warning
F1-003	'Amount of sales and use tax due is zero or blank. The "certify" box must be checked, if no sales or use tax is due.'	Warning
F1-007	'Invalid EFIN - Not numeric or all zeroes.'	Error
F1-008	'Invalid ETIN - Not numeric or all zeroes.'	Error
F1-009	'Return not from certified vendor.'	Error
F1-020	'Taxpayer SSN must equal the Federal Primary SSN.'	Warning
F1-030	Schedule FC required in order to claim Farmland Preservation Credit'	Error
F1-040	Schedule FC-A required in order to claim Farmland Preservation Credit'	Error
F1-055	'The municipality cannot be blank.'	Warning
F1-070	'When Rent Credit (Field 415) is claimed then Rent Paid (Field 405) or (Field 410) must be greater than zero.'	Warning
F1-075	'When Property Tax Credit (Field 425) is claimed then Taxes Paid (Field 420) must be greater than zero.'	Warning
F1-080	'When a Refund Amount (Field 545) is claimed then Amount Owed (Field 550) must be zero.'	Error
F1-085	'When an Amount Owed (Field 550) is claimed then Estimated Tax Offset (Field 555) must be zero.'	Error
F1-104	'Filing status is Married Filing Joint so Spouse Last Name cannot be blank.'	Error
F1-105	'Filing status is Married Filing Joint so Spouse First Name cannot be blank.'	Warning
F1-106	'Filing status (Field 300-7) is Married Filing Joint so Spouse SSN (Field 055) cannot be blank.'	Warning
F1-107	'Filing status (Field 300-7) is HOH and married so Spouse First Name (field 070-3) cannot be blank.'	Warning
F1-108	'Filing status (Field 300-7) is HOH and married so Spouse Last Name (Field 065-1) cannot be blank.'	Warning
F1-205	'When Married Couple Credit (Field 450) is claimed Filing Status (Field 300-7) must be a "2", Married Filing Joint.'	Error
F1-225	'Married Couple Credit cannot be greater than \$480.'	Error
F1-230	'Schedule EIC-A must be completed for each child claimed for the earned income credit.'	Error
F1-281	'Claiming a credit for net income tax paid to another state and value on Schedule OS, line 24 is zero and value on Schedule OS, line 31 is zero.'	Error
F1-665	'Cannot claim both Veterans Credit and other property tax credits; School Property Tax Credit, Homestead Credit, Farmland Preservation Credit, Farmland Tax Relief Credit.'	Error
F1-700	'Postsecondary education credit carryforward claimed without Schedule CF.'	Error
F1-701	'Water consumption credit carryforward claimed without Schedule CF'	Error
F1-702	'Biodiesel fuel production credit carryforward claimed without Schedule CF'	Error

Rule Number	Rule Text	Severity
F1-703	'Veteran employment credit carryforward claimed without Schedule CF'	Error
F1-704	'Film production company investment credit carryforward claimed without Schedule CF'	Error
F1-705	'Research facilities credit carryforward claimed without Schedule CF'	Error
F1-706	'Research facilities credit related to internal combustion engines carryforward claimed without Schedule CF'	Error
F1-707	'Research facilities credit related to energy efficient products carryforward claimed without Schedule CF'	Error
F1-708	'Film production services credit carryforward claimed without Schedule CF'	Error
F1-709	'Dairy and livestock farm investment credit carryforward claimed without Schedule CF'	Error
F1-710	'Ethanol and biodiesel fuel pump credit carryforward claimed without Schedule CF'	Error
F1-711	'Opportunity zone investment credit carryforward claimed without Schedule CF'	Error
F1-712	'Electronic medical records carryforward claimed without Schedule CF'	Error
F1-713	'Internet equipment credit carryforward claimed without Schedule CF'	Error
F1-714	Manufacturer's Sales Tax credit carryforward claimed without Schedule CF	Error
F1-800	Schedule CS must be included	Error
F1-800	Schedule CS must be included	Error
F1-801	Schedule PS must be included	Error
F1-952	'"Same as federal" box is checked and federal Schedule D is missing.'	Error
F1-956	'If Federal Adjusted Gross Income (Form 1040, line 37) does not equal Form 1, line 1, there must be a Schedule I that must have a value on line 6.'	Error
F1-976	'Age is less than 18, claimant does not qualify for Homestead Credit.'	Error
F1-977	'Answer is no, claimant does not qualify for Homestead Credit.'	Error
F1-978	'Answer is yes, and claimant is less than 62, claimant does not qualify for Homestead Credit.'	Error
F1-979	'Claimant does not qualify; age is less than 62, and claimed as dependent on tax return.'	Error
F1-980	'Both questions are answered yes, claimant does not qualify for Homestead Credit.'	Error
F1-981	'Household income greater than 24,679. No Homestead Credit available.'	Error
F1-982	'A Schedule FC or Schedule FC-A and Schedule H cannot both be filed.'	Error
F1-983	'Twelve months is entered, Schedule 3 should not be completed.'	Error
F1-984	'When more than one tax bill exists, the number of acres, assessed value of land, and net taxes must be provided for each tax bill.'	Error
F1-985	'The year, owner(s), owner type, property address, assessed land and improvement value and acres (when more than one) must be provided. If entries are from a personal property tax bill with no assessed land value, the land value may be zero but Homestead Note #14 must be checked.'	Error
F1-987	'Sale of home is indicated and information is missing. Necessary information includes date home was sold, name and type of seller(s), property address, selling price, expense of sale (if any), adjusted basis of home, and sold home dates of occupancy.'	Error
F1-988	'Owner type is self and/or spouse and other, ownership percent missing OR is greater than 1.00.'	Error
F1-989	'Seller owner type is self and/or spouse and other, ownership percent is missing OR is greater than 1.00.'	Error
F1-990	'A State only return filed without a complete federal record attached.'	Error
F1-992	'When Schedule H is filed, a Rent Certificate or Property Tax Bill must be attached.'	Error

Rule Number	Rule Text	Severity
F1-993	'Filing status (Field 200-7) is Married Filing Separate so Spouse Name (Field 0615-1) and SSN (Field 070-3) cannot be blank.'	Error
F1-994	'Direct Deposit routing transit number is invalid or blank.'	Error
F1-995	'Direct Debit routing transit number is invalid or blank.'	Error
F1-997	'Direct Debit payment date is invalid. Must be no later than April 15th for timely returns and no later than submission date for late and extension returns.'	Error
F1NPR-001	'Our records indicate a return has already been filed for this taxpayer(s). If you are amending your original return, you may electronically file an amended return by filing a Form 1X or 1NPR as appropriate. If you originally filed a Schedule H with your return, your amended return must include a Schedule H unless you no longer qualify for the credit. If your only change is the addition of a Schedule H, you may also file a Schedule H separately using your software (if supported), Wisconsin eFile, or paper.'	Warning
F1NPR-002	'Our records indicate you have claimed more estimated payments than are in your account. View the payments in your account'	Warning
F1NPR-007	'Invalid EFIN - Not numeric or all zeroes.'	Error
F1NPR-008	'Invalid ETIN - Not numeric or all zeroes.'	Error
F1NPR-009	'Return not from certified vendor.'	Warning
F1NPR-020	'Taxpayer SSN must equal the Federal Primary SSN.'	Warning
F1NPR-030	Schedule FC required in order to claim Farmland Preservation Credit'	Error
F1NPR-040	Schedule FC-A required in order to claim Farmland Preservation Credit'	Error
F1NPR-070	'When Rent Credit (Field 415) is claimed then Rent Paid (Field 405) or (Field 410) must be greater than zero.'	Warning
F1NPR-075	'When Property Tax Credit (Field 425) is claimed then Taxes Paid (Field 420) must be greater than zero.'	Warning
F1NPR-080	'When a Refund Amount (Field 545) is claimed then Amount Owed (Field 550) must be zero.'	Error
F1NPR-085	'When an Amount Owed (Field 550) is claimed then Estimated Tax Offset (Field 555) must be zero.'	Error
F1NPR-104	'Filing status is Married Filing Joint so Spouse Last Name cannot be blank.'	Error
F1NPR-105	'Filing status is Married Filing Joint so Spouse First Name cannot be blank.'	Warning
F1NPR-106	'Filing status (Field 300-7) is Married Filing Joint so Spouse SSN (Field 055) cannot be blank.'	Warning
F1NPR-107	'Filing status (Field 300-7) is HOH and married so Spouse First Name (field 070-3) cannot be blank.'	Warning
F1NPR-108	'Filing status (Field 300-7) is HOH and married so Spouse Last Name (Field 065-1) cannot be blank.'	Warning
F1NPR-205	'When Married Couple Credit (Field 450) is claimed Filing Status (Field 300-7) must be a "2", Married Filing Joint.'	Error
F1NPR-225	'Married Couple Credit cannot be greater than \$480.'	Error
F1NPR-230	'Schedule EIC-A must be completed for each child claimed for the earned income credit.'	Error
F1NPR-281	'Claiming a credit for net income tax paid to another state and value on Schedule OS, line 24 is zero and value on Schedule OS, line 31 is zero.'	Error
F1NPR-300	'The loss on Form 1NPR, line 7b (capital gain/loss) is greater than \$500.'	Error
F1NPR-301	'Claiming a credit for net income tax paid to another state (Schedule OS), filing status is S, HOH, MFS and resident status is "nonresident", OR filing status is MFJ and resident status for both spouses is "nonresident".'	Error
F1NPR-302	'Claiming a credit for eligible veterans and surviving spouses property tax credit, filing status is S, HOH, MFS and resident status is "nonresident", OR filing status is MFJ and resident status for both spouses is "nonresident".'	Error
F1NPR-656	'Moved out date (Field 300-19) indicates filer left WI before end of year so Legal Residence (Domicile) Questionnaire must be attached.'	Error

Rule Number	Rule Text	Severity
F1NPR-658	'Filing status (Field 300-7) is Married Filing Joint so resident status cannot be blank. Indicate resident status for both the taxpayer and spouse.'	Error
F1NPR-665	'Cannot claim both Veterans Credit and other property tax credits; School Property Tax Credit, Homestead Credit, Farmland Preservation Credit, Farmland Tax Relief Credit.'	Error
F1NPR-700	'Postsecondary education credit carryforward claimed without Schedule CF.'	Error
F1NPR-701	'Water consumption credit carryforward claimed without Schedule CF.'	Error
F1NPR-702	'Biodiesel fuel production credit carryforward claimed without Schedule CF.'	Error
F1NPR-703	'Veteran employment credit carryforward claimed without Schedule CF.'	Error
F1NPR-704	'Film production company investment credit carryforward claimed without Schedule CF.'	Error
F1NPR-705	'Research facilities credit carryforward claimed without Schedule CF.'	Error
F1NPR-706	'Research facilities credit related to internal combustion engines carryforward claimed without Schedule CF.'	Error
F1NPR-707	'Research facilities credit related to energy efficient products carryforward claimed without "Schedule CF.'	Error
F1NPR-708	'Film production services credit carryforward claimed without Schedule CF.'	Error
F1NPR-709	'Dairy and livestock farm investment credit carryforward claimed without Schedule CF.'	Error
F1NPR-710	'Ethanol and biodiesel fuel pump credit carryforward claimed without Schedule CF.'	Error
F1NPR-711	'Opportunity zone investment credit carryforward claimed without Schedule CF.'	Error
F1NPR-712	'Electronic medical records carryforward claimed without Schedule CF.'	Error
F1NPR-713	'Internet equipment credit carryforward claimed without Schedule CF.'	Error
F1NPR-952	'"Same as federal" box is checked and federal Schedule D is missing.'	Error
F1NPR-975	'Cannot claim homestead credit for filing status S, HOH, MFS and resident status "nonresident" or "part-year resident" OR filing status MFJ and resident status for both spouses is either "nonresident" or "part-year resident".'	Error
F1NPR-976	'Age is less than 18, claimant does not qualify for Homestead Credit.'	Error
F1NPR-977	'Answer is no, claimant does not qualify for Homestead Credit.'	Error
F1NPR-978	'Answer is yes, and claimant is less than 62, claimant does not qualify for Homestead Credit.'	Error
F1NPR-979	'Claimant does not qualify; age is less than 62, and claimed as dependent on tax return.'	Error
F1NPR-980	'Both questions are answered yes, claimant does not qualify for Homestead Credit.'	Error
F1NPR-981	'Household income greater than 24,679. No Homestead Credit available.'	Error
F1NPR-982	'A Schedule FC or Schedule FC-A and Schedule H cannot both be filed.'	Error
F1NPR-983	'Twelve months is entered, Schedule 3 should not be completed.'	Error
F1NPR-984	'When more than one tax bill exists, the number of acres, assessed value of land, and net taxes must be provided for each tax bill.'	Error
F1NPR-985	'The year, owner(s), owner type, property address, assessed land and improvement value and acres (when more than one) must be provided. If entries are from a personal property tax bill with no assessed land value, the land value may be zero but Homestead Note #14 must be checked.'	Error
F1NPR-987	'Sale of home is indicated and information is missing. Necessary information includes date home was sold, name and type of seller(s), property address, selling price, expense of sale (if any), adjusted basis of home, and sold home dates of occupancy.'	Error
F1NPR-988	'Owner type is self and/or spouse and other, ownership percent missing OR is greater than 1.00.'	Error
F1NPR-989	'Seller owner type is self and/or spouse and other, ownership percent is missing OR is greater than 1.00.'	Error

Rule Number	Rule Text	Severity
F1NPR-990	'A State only return filed without a complete federal record attached.'	Error
F1NPR-992	'When Schedule H is filed, a Rent Certificate or Property Tax Bill must be attached.'	Error
F1NPR-993	'Filing status (Field 200-7) is Married Filing Separate so Spouse Name (Field 0615-1) and SSN (Field 070-3) cannot be blank.'	Error
F1NPR-994	'Direct Deposit routing transit number is invalid or blank.'	Error
F1NPR-995	'Direct Debit routing transit number is invalid or blank.'	Error
F1NPR-997	'Direct Debit payment date is invalid. Must be no later than April 15th for timely returns and no later than submission date for late and extension returns.'	Error
F1X-002	'Our records indicate you have claimed more estimated payments than are in your account. View the payments in your account at https://ww2.revenue.wi.gov/PaymentInquiry/request.html '	Error
F1X-003	'Amount of sales and use tax due is zero or blank. The "certify" box must be checked, if no sales or use tax is due.'	Error
F1X-007	'Invalid EFIN - Not numeric or all zeroes.'	Error
F1X-008	'Invalid ETIN - Not numeric or all zeroes.'	Error
F1X-009	'Return not from certified vendor.'	Warning
F1X-020	'Taxpayer SSN must equal the Federal Primary SSN.'	Warning
F1X-030	Schedule FC required in order to claim Farmland Preservation Credit'	Error
F1X-040	Schedule FC-A required in order to claim Farmland Preservation Credit'	Error
F1X-070	'When Rent Credit (Field 415) is claimed then Rent Paid (Field 405) or (Field 410) must be greater than zero.'	Warning
F1X-075	'When Property Tax Credit (Field 425) is claimed then Taxes Paid (Field 420) must be greater than zero.'	Warning
F1X-080	'When a Refund Amount (Field 545) is claimed then Amount Owed (Field 550) must be zero.'	Error
F1X-085	'When an Amount Owed (Field 550) is claimed then Estimated Tax Offset (Field 555) must be zero.'	Error
F1X-104	'Filing status is Married Filing Joint so Spouse Last Name cannot be blank.'	Error
F1X-105	'Filing status is Married Filing Joint so Spouse First Name cannot be blank.'	Warning
F1X-106	'Filing status (Field 300-7) is Married Filing Joint so Spouse SSN (Field 055) cannot be blank.'	Warning
F1X-107	'Filing status (Field 300-7) is HOH and married so Spouse First Name (field 070-3) cannot be blank.'	Warning
F1X-108	'Filing status (Field 300-7) is HOH and married so Spouse Last Name (Field 065-1) cannot be blank.'	Warning
F1X-205	'When Married Couple Credit (Field 450) is claimed Filing Status (Field 300-7) must be a "2", Married Filing Joint.'	Error
F1X-225	'Married Couple Credit cannot be greater than \$480.'	Error
F1X-230	'Schedule EIC-A must be completed for each child claimed for the earned income credit.'	Error
F1X-281	'Claiming a credit for net income tax paid to another state and value on Schedule OS, line 24 is zero and value on Schedule OS, line 31 is zero.'	Error
F1X-665	'Cannot claim both Veterans Credit and other property tax credits; School Property Tax Credit, Homestead Credit, Farmland Preservation Credit, Farmland Tax Relief Credit.'	Error
F1X-952	'"Same as federal" box is checked and federal Schedule D is missing.'	Error
F1X-976	'Age is less than 18, claimant does not qualify for Homestead Credit.'	Error
F1X-977	'Answer is no, claimant does not qualify for Homestead Credit.'	Error
F1X-978	'Answer is yes, and claimant is less than 62, claimant does not qualify for Homestead Credit.'	Error
F1X-979	'Claimant does not qualify; age is less than 62, and claimed as dependent on tax return.'	Error
F1X-980	'Both questions are answered yes, claimant does not qualify for Homestead Credit.'	Error

Rule Number	Rule Text	Severity
F1X-981	'Household income greater than 24,679. No Homestead Credit available.'	Error
F1X-982	'A Schedule FC or Schedule FC-A and Schedule H cannot both be filed.'	Error
F1X-983	'Twelve months is entered, Schedule 3 should not be completed.'	Error
F1X-984	'When more than one tax bill exists, the number of acres, assessed value of land, and net taxes must be provided for each tax bill.'	Error
F1X-985	'The year, owner(s), owner type, property address, assessed land and improvement value and acres (when more than one) must be provided. If entries are from a personal property tax bill with no assessed land value, the land value may be zero but Homestead Note #14 must be checked.'	Error
F1X-987	'Sale of home is indicated and information is missing. Necessary information includes date home was sold, name and type of seller(s), property address, selling price, expense of sale (if any), adjusted basis of home, and sold home dates of occupancy.'	Error
F1X-988	'Owner type is self and/or spouse and other, ownership percent missing OR is greater than 1.00.'	Error
F1X-989	'Seller owner type is self and/or spouse and other, ownership percent is missing OR is greater than 1.00.'	Error
F1X-992	'When Schedule H is filed, a Rent Certificate or Property Tax Bill must be attached.'	Error
F1X-993	'Filing status (Field 200-7) is Married Filing Separate so Spouse Name (Field 0615-1) and SSN (Field 070-3) cannot be blank.'	Error
F1X-994	'Direct Deposit routing transit number is invalid or blank.'	Error
F1X-995	'Direct Debit routing transit number is invalid or blank.'	Error
F1X-997	'Direct Debit payment date is invalid. Must be no later than April 15th for timely returns and no later than submission date for late and extension returns.'	Error
FH-001	'Our records indicate a return has already been filed for this taxpayer(s). If you are amending your original return, you may electronically file an amended return by filing a Form 1X or 1NPR as appropriate. If you originally filed a Schedule H with your return, your amended return must include a Schedule H unless you no longer qualify for the credit. If your only change is the addition of a Schedule H, you may also file a Schedule H separately using your software (if supported), Wisconsin eFile, or paper.'	Warning
FH-007	'Invalid EFIN - Not numeric or all zeroes.'	Error
FH-008	'Invalid ETIN - Not numeric or all zeroes.'	Error
FH-009	'Return not from certified vendor.'	Error
FH-020	'Taxpayer SSN must equal the Federal Primary SSN.'	Error
FH-055	'The municipality cannot be blank.'	Error
FH-976	'Age is less than 18, claimant does not qualify for Homestead Credit.'	Error
FH-977	'Answer is no, claimant does not qualify for Homestead Credit.'	Error
FH-978	'Answer is yes, and claimant is less than 62, claimant does not qualify for Homestead Credit.'	Error
FH-980	'Both questions are answered yes, claimant does not qualify for Homestead Credit.'	Error
FH-981	'Household income greater than 24,679. No Homestead Credit available.'	Error
FH-983	'Twelve months is entered, Schedule 3 should not be completed.'	Error
FH-984	'When more than one tax bill exists, the number of acres, assessed value of land, and net taxes must be provided for each tax bill.'	Error

Rule Number	Rule Text	Severity
FH-985	'The year, owner(s), owner type, property address, assessed land and improvement value and acres (when more than one) must be provided. If entries are from a personal property tax bill with no assessed land value, the land value may be zero but Homestead Note #14 must be checked.'	Error
FH-987	'Sale of home is indicated and information is missing. Necessary information includes date home was sold, name and type of seller(s), property address, selling price, expense of sale (if any), adjusted basis of home, and sold home dates of occupancy.'	Error
FH-988	'Owner type is self and/or spouse and other, ownership percent missing OR is greater than 1.00.'	Error
FH-989	'Seller owner type is self and/or spouse and other, ownership percent is missing OR is greater than 1.00.'	Error
FH-992	'When Schedule H is filed, a Rent Certificate or Property Tax Bill must be attached.'	Error
FH-994	'Direct Deposit routing transit number is invalid or blank.'	Error
FH-995	'Direct Debit routing transit number is invalid or blank.'	Error
FH-997	'Direct Debit payment date is invalid. Must be no later than April 15th for timely returns and no later than submission date for late and extension returns.'	Error
FPW1-009	'Return not from certified vendor.'	Error
FWIZ-001	'Our records indicate a return has already been filed for this taxpayer(s). If you are amending your original return, you may electronically file an amended return by filing a Form 1X or 1NPR as appropriate. If you originally filed a Schedule H with your return, your amended return must include a Schedule H unless you no longer qualify for the credit. If your only change is the addition of a Schedule H, you may also file a Schedule H separately using your software (if supported), Wisconsin eFile, or paper.'	Warning
FWIZ-003	'Amount of sales and use tax due is zero or blank. The "certify" box must be checked, if no sales or use tax is due.'	Warning
FWIZ-007	'Invalid EFIN - Not numeric or all zeroes.'	Error
FWIZ-008	'Invalid ETIN - Not numeric or all zeroes.'	Error
FWIZ-009	'Return not from certified vendor.'	Error
FWIZ-020	'Taxpayer SSN must equal the Federal Primary SSN.'	Warning
FWIZ-055	'The municipality cannot be blank.'	Warning
FWIZ-070	'When Rent Credit (Field 415) is claimed then Rent Paid (Field 405) or (Field 410) must be greater than zero.'	Warning
FWIZ-075	'When Property Tax Credit (Field 425) is claimed then Taxes Paid (Field 420) must be greater than zero.'	Error
FWIZ-080	'When a Refund Amount (Field 545) is claimed then Amount Owed (Field 550) must be zero.'	Error
FWIZ-104	'Filing status is Married Filing Joint so Spouse Last Name cannot be blank.'	Error
FWIZ-105	'Filing status is Married Filing Joint so Spouse First Name cannot be blank.'	Warning
FWIZ-106	'Filing status (Field 300-7) is Married Filing Joint so Spouse SSN (Field 055) cannot be blank.'	Error
FWIZ-205	'When Married Couple Credit (Field 450) is claimed Filing Status (Field 300-7) must be a "2", Married Filing Joint.'	Error
FWIZ-990	'A State only return filed without a complete federal record attached.'	Error
FWIZ-994	'Direct Deposit routing transit number is invalid or blank.'	Error
FWIZ-995	'Direct Debit routing transit number is invalid or blank.'	Error
FWIZ-997	'Direct Debit payment date is invalid. Must be no later than April 15th for timely returns and no later than submission date for late and extension returns.'	Error

End of Informational Rejection Codes and Reasons

ATTACHMENT C

FORM **W-RA**
 Wisconsin
 Department of Revenue

Required Attachments for Electronic Filing



2014

■ Taxpayer Information (USE BLACK INK ONLY)

Your legal last name	Legal first name	M.I.	Your social security number
If joint return, spouse's legal last name	Spouse's legal first name	M.I.	Spouse's social security number
Legal name of estate, trust, partnership, or corporation			FEIN
Address (number and street)		Apt. no.	Daytime phone number
City or post office	State	Zip code	Email address

■ Attachments – Submit this form only if you electronically filed your return or homestead credit claim. Do NOT submit this form if you are filing a paper return or homestead credit claim.

Check the applicable box(es) to identify the attachments.

- Homestead credit (Schedule H or H-EZ) – Attach required documents (W-2s, W-2Gs, 1099-Rs, 1098-Ts, original rent certificate(s), tax bill(s), legal documents, and statements).
- Tax paid to another state (Schedule OS) – Attach a copy of your income tax return from the other state and withholding statements or a copy of your Schedule 3K-1 or 5K-1 if credit based on tax paid by a pass-through entity.
- Closing certificate for fiduciaries (Schedule CC) – *Estates* – Attach a copy of the decedent's will and the probate inventory. *Trusts* – Attach a copy of the trust instrument and three years of accountings.
- Amended return (Form 1X or X-NOL) – Attach forms, documents and/or schedules that support the item(s) changed, as needed.
- Angel investment credit (Schedule VC) – Attach a copy of the new business venture certification form provided by the WEDC and the tax credit verification form issued by the WEDC or a copy of your Schedule 3K-1 or 2K-1.
- Community rehabilitation program credit (Schedule CM) – Attach signed Part II of Schedule CM or a copy of your Schedule 5K-1, 3K-1, or 2K-1.
- Development zones credit (Schedule DC) – Attach a copy of your certification to claim tax benefits and the verification of expenses from WEDC. Also attach a statement from WEDC verifying the amount of credit for environmental remediation and job creation or retention. If credit is from a pass-through entity, attach Schedule 5K-1, 3K-1, or 2K-1 instead.
- Early stage seed investment credit (Schedule VC) – Attach a copy of the certification issued by WEDC to the business and to the fund manager and a statement from the fund manager containing (1) name and address of the fund manager and (2) for each investment, the date, total amount of investment, amount invested in a qualified new business venture, and amount of tax credit or a copy of your Schedule 5K-1, 3K-1, or 2K-1.
- Economic development credit (Schedule ED) – Attach a copy of your certification and the notice of eligibility to receive tax benefits from the WEDC or a copy of your Schedule 5K-1, 3K-1, or 2K-1.
- Eligible veterans and surviving spouses property tax credit – Attach real estate tax bill(s) for all taxes paid in 2014, proof of payment, and your Wisconsin Department of Veterans Affairs certification, if required.
- Enterprise zone jobs credit (Schedule EC) – Attach a copy of your certification to claim tax benefits and the verification of your expenses from WEDC or a copy of your Schedule 5K-1, 3K-1, or 2K-1.
- Farmland preservation credit (Schedule FC or FC-A) – See the instructions for the schedule you are filing for the required attachments.
- Health insurance risk-sharing plan assessments credit – Attach a copy of your Schedule 5K-1 or 3K-1.
- Historic rehabilitation credit (Schedule HR) – See Schedule HR for the required attachments.
- Job creation deduction (Schedule JC) – Attach a copy of your Schedule 5K-1, 3K-1, or 2K-1.
- Jobs tax credit – Attach a copy of your certification to claim tax benefits issued by WEDC and the notice of eligibility to receive tax benefits that reports the amount of tax benefit from WEDC or a copy of your Schedule 5K-1, 3K-1, or 2K-1.

PAPER CLIP required attachments here

Your legal name	Social security number or FEIN
<input type="checkbox"/> Manufacturing and agriculture credit (Schedule MA-M or MA-A) – Attach a copy of your Schedule 5K-1, 3K-1, or 2K-1.	
<input type="checkbox"/> Manufacturing investment credit (Schedule MI) – Attach a copy of the certification from the DOC or a copy of your Schedule 5K-1, 3K-1, or 2K-1.	
<input type="checkbox"/> Model Form for legislators who make the sec. 162(h) election – If using electronic filing software that does not submit the SPL-01 Model Form as part of the electronic return, attach a copy of the 2014 Model Form.	
<input type="checkbox"/> Technology zone credit (Schedule TC) – Attach a copy of your certification for tax benefits issued by WEDC and a statement from WEDC verifying the amount of your credits for property taxes paid, capital investments made, and wages paid for jobs created in a technology zone or a copy of your Schedule 5K-1, 3K-1, or 2K-1.	
<input type="checkbox"/> Woody biomass harvesting and processing credit – Attach a copy of your certification issued by DATCP and the notice of the amount of credit allocated to you by DATCP or a copy of your Schedule 5K-1, 3K-1, or 2K-1.	
<input type="checkbox"/> Other – Attach any other documents you were instructed to attach when e-filing.	

Purpose of Form

Use Form W-RA to submit supporting documentation when you electronically file an income or franchise tax return and claim any of the credits or items listed. Many of the above items require documentation from the Wisconsin Economic Development Corporation (WEDC), or the Department of Agriculture, Trade and Consumer Protection (DATCP). Legislators making the special section 162(h) election must mail the Model Form to the department when using electronic filing software that does not submit the Model Form as part of the electronic return.



Paper clip your attachments to Form W-RA. Refunds can be processed faster if you use paper clips instead of staples.

Note: Use Form W-RA only to submit supporting documentation required for the box(es) checked. Do not submit other correspondence or appeals or a paper copy of your tax return or homestead credit claim with Form W-RA.

When to File

The W-RA and required attachments must be mailed to the department within 48 hours of receipt of your Wisconsin acknowledgment. Refunds may not complete processing until the W-RA and attachments have been received.

Note Individuals and tax practitioners filing on behalf of individuals required to send the Form W-RA attachments to the department may transmit this data in an electronic file over the Internet. Further information can be found on the department’s website at: <http://tap.revenue.wi.gov/services/>.

Where to File

Send Form W-RA and all attachments to:
 Wisconsin Department of Revenue
 PO Box 8977
 Madison WI 53708-8977

Failure to mail Form W-RA timely to the correct address with all attachments will result in a delay in issuing a refund or closing certificate for fiduciaries.



Do not send this form if you are filing a paper return or paper homestead credit claim.

Note If you use a mail service provider that is not the U.S. Postal Service, deliver to: Wisconsin Department of Revenue, Mail Stop 1-151, 2135 Rimrock Road, Madison WI 53713.

ALWAYS MAKE SURE:

- For any returns with Homestead or any other credit listed on Form W-RA - Send W-RA with required attachments within 48 hours after Wisconsin acknowledgment. (See 2014 [Form W-RA](#) for complete list). For quicker service, [electronically](#) submit these documents or attach to the e-filed return.
- Paper clip all W-2s and other income statements, and all required supporting documents and schedules to the W-RA (not needed, if you submit electronically).
- W-2s attached to the W-RA are legible and include the state information in boxes 15 and 17.
- Name and social security number on the W-RA and the name and social security number on the transmitted return match.
- Follow up immediately if you don't have a Wisconsin return acknowledgment within 5 days of acceptance of the federal return.
- You have received an acknowledgment of the Wisconsin return. If the return is rejected, correct the error(s) and resubmit as a State Only return.
- You send payments with 2014 Form EPV voucher to the address on the voucher. Direct withdrawal is the preferred method of payment or [Pay Online](#).
- You advise taxpayers to retain copies of their return and all supporting documents for any future WDOR requests.

NEVER:

- Write out unnecessary parts of clients' street addresses, e.g. 100 West Main Street should be keyed as 100 W Main St on the electronic return.
- Key tax withheld by other states as Wisconsin withholding.
- Send a copy of the W-2 that does not show the Wisconsin wages and tax withheld.
- Give the electronic filing office phone number to clients. This is a phone number only for use by EROs to allow DOR to serve you better.