

**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>100123</b>	Earned Income Credit - Return Review Information - Common Questions

State of Wisconsin  
Department of Revenue

## Earned Income Credit - Return Review Information

**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.**

1. Why was my return selected for review?
2. What documents are needed for a review?
3. Why do you need original or certified copies of birth certificates?
4. How long does the review take?
5. Why was my earned income credit adjusted or denied?
6. Tips for completing the review

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### 1. **Why was my return selected for review?**

We review many tax returns to determine whether the earned income tax credit is correct. Being selected for review does not necessarily mean that something is wrong with the credit claimed. All income tax returns, including e-filed and paper, may be selected for additional review.

### 2. **What documents are needed for a review?**

We may request additional information to help us make sure that you receive the correct amount of earned income credit. You will receive a letter that lists the information we need to complete the review, which may include original or certified copies of birth certificates, school and daycare records, and rent and lease documents. For self-employment income, we may ask you to provide records of your business income and expenses, which you are required to keep as a self-employed taxpayer. All of the information we ask for must be provided before your return can be processed.

### 3. **Why do you need original or certified copies of birth certificates?**

Original or certified copies of birth certificates are required to show your relationship with children listed as "qualifying children" for purposes of the earned income credit. State law prohibits you from making photocopies of original or certified copies of birth certificates and other vital records.

Original or certified copies of birth certificates and other original or certified copies of vital records will be returned to you when the review is complete.

#### 4. **How long does the review take?**

Processing of your return will take approximately eight to twelve weeks after we receive all of the requested information. If you don't provide all of the information, or if more information is needed, we may contact you again which could further delay processing your return.

#### 5. **Why was my earned income credit adjusted or denied?**

If your earned income credit was adjusted or denied, read the notice you received from the department for an explanation. Credits may be adjusted or denied for many reasons, including that you do not qualify for the credit or you did not provide information we asked for. If you disagree with the adjustment or denial, you must appeal within 60 days of receiving the notice.

#### 6. **Tips for completing the review**

- Provide all of the information we are asking for in the letter
- Send the information by the deadline in the letter
- Mail information as shown on the letter or take the information to a local department office (office locations and hours are found here) - we cannot take the information through email
- If you can't meet the deadline, contact us to ask for more time
- Make a copy of what you send for your records
- After sending the information, allow up to twelve weeks for the review to be completed before contacting us

## Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of October 17, 2019: Sections 69.24, 71.74 and 71.80, Wis. Stats.

Laws enacted and in effect after October 17, 2019, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to October 17, 2019, 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:

WISCONSIN DEPARTMENT OF REVENUE

Individual Income Tax Assistance

PO Box 8949

Madison, WI 53708-8949

Phone: (608) 266-2486

Fax: (608) 267-1030

Email additional questions to [DORIncome@wisconsin.gov](mailto:DORIncome@wisconsin.gov)

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

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