

**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.

Document Number	Document Title
100096	Individual Income Tax - Amended Returns - Common Questions

State of Wisconsin
Department of Revenue

Individual Income Tax - Amended Returns

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. How do I amend my Wisconsin income tax return?
2. How long do I have to amend my Wisconsin income tax return to request a refund?
3. The Internal Revenue Service (IRS) has adjusted my federal income tax return. What should I do for Wisconsin?
4. What documentation do I need to submit with my amended Wisconsin income tax return?
5. If I submit documentation with my amended Wisconsin income tax return, will this expedite the processing of my amended return?
6. Should I submit a complete copy of my original and amended federal income tax returns and my original Wisconsin income tax return with my amended Wisconsin income tax return?
7. I am amending my Wisconsin income tax return to increase/reduce my income. Are there any other changes that I need to make on my amended return?
8. I am amending my Wisconsin income tax return to report additional income. Should I pay the additional tax with the amended return?
9. I am filing an amended return and expect a refund. Will I receive interest on the tax refunded to me?
10. Can I electronically file my amended return?

1. How do I amend my Wisconsin income tax return?

Full-year residents of Wisconsin should amend a 2016 or 2017 return by filing Form WI-Z, Form 1A, or Form 1, and a 2018 or 2019 return by filing Form 1, and placing a checkmark where indicated at the top of the form to designate it as an amended return. Enclose a copy of Schedule AR, *Explanation of Amended Return*, with your amended return. This schedule is used to explain any changes which are being made to your Wisconsin return.

For any year amended, nonresidents and part-year residents should file Form 1NPR for the year being amended and place a checkmark where indicated at the top of the form to designate it as an amended return.

Exception: Individuals claiming a refund resulting from the carryback of a net operating loss should file Form X-NOL.

Attach a copy of the forms or schedules being revised. For examples, see the answer to [Question 4](#).

2. How long do I have to amend my Wisconsin income tax return to request a refund?

You have 4 years from the original due date of your Wisconsin income tax return to file an amended Wisconsin income tax return requesting a refund.

3. The Internal Revenue Service (IRS) has adjusted my federal income tax return. What should I do for Wisconsin?

If the IRS adjusts your federal income and that changes your Wisconsin income (which it will in most cases), a credit, a net operating loss or capital loss carried forward, or a net operating loss carried back, the law requires you to report the adjustments to Wisconsin within 90 days of the day that the adjustments from the IRS become final. The adjustments must be reported on an amended Wisconsin income tax return. If you do not amend your Wisconsin return, we will adjust your original return when we receive information about the federal adjustments from the IRS. Wisconsin is allowed 4 years from the date we receive the federal adjustment information to adjust your Wisconsin return. Since interest is charged on the additional tax due from the due date of the return to the date paid, this will result in you having to pay an extra amount of interest.

4. What documentation do I need to submit with my amended Wisconsin income tax return?

You should generally submit documents that pertain to the item(s) being adjusted.

Following is the documentation required in some specific situations:

- If you are amending your return to claim additional rental expenses, you should submit the amended federal Form 1040 or 1040-SR, Schedule(s) E, and any other forms or schedules that need to be changed, such as federal Form 8582.
- If you are amending your return to correct the amount of income/loss reported for a partnership, tax-option (S) corporation, or estate, you should submit copies of the amended Schedule(s) K-1 as well as the amended federal Form 1040 or 1040-SR and Schedule(s) E.
- If you are amending your return to claim a subtraction for a state tax-exempt pension, you should include a copy of the correspondence that you received from the payer of the pension to verify when you were a member of the qualifying retirement system. You should also send copies of your amended Wisconsin Form 1 or Form 1A, if filing an amended return for a year prior to 2018 or 2019, or an amended Wisconsin Form 1, for 2018, and a copy of the Form 1099-R that you received from the retirement system.
- If you are amending your return because the IRS adjusted your federal income tax return, you must send a complete copy of the federal adjustment notice. Include all calculations and explanations.

5. If I submit documentation with my amended Wisconsin income tax return, will this expedite the processing of my amended return?

Amended returns are reviewed and some are selected for audit. However, if documents are submitted with the amended return to verify the adjustment(s) made, there is a smaller chance that:

- We will need to write for documentation not received.
- Amended return will be selected for audit.

6. Should I submit a complete copy of my original and amended federal income tax returns and my original Wisconsin income tax return with my amended Wisconsin income tax return?

You should submit only the amended forms or schedules that have been changed.

7. I am amending my Wisconsin income tax return to increase/reduce my income. Are there any other changes that I need to make on my amended return?

When there is a change in your income, the following Wisconsin items may be affected:

- Itemized deduction credit
 - Medical and dental expense limitation
 - Standard deduction
- Homestead credit
- Farmland preservation credit (from Schedule FC)
- Married couple credit
- Working families tax credit
- Earned income credit
- Tuition and fee expenses subtraction
- Medical care insurance subtraction

8. I am amending my Wisconsin income tax return to report additional income. Should I pay the additional tax with the amended return?

Yes, you should pay the additional tax with the amended return. You also owe interest at the rate of 12% per year from the original due date of the return being amended to the date of payment. You should also consider whether any underpayment interest is due. If you do not pay the full amount due with your amended return, we will send you a Notice of Amount Due with interest computed to the due date of the notice. Paying the full amount due (tax and interest) with your amended return will save you money.

9. I am filing an amended return and expect a refund. Will I receive interest on the tax refunded to me?

Yes, interest will be paid to you on your income tax overpayment, unless your refund is issued within 90 days of the later of the due date of your return or the original date the return was filed. If paid, interest is computed at the rate of 3% per year from the original due date of the return to the date on the refund check. No interest may be allowed on any:

- Refund issued within the later of 90 days of the due date of your return or the original date the return was filed
- Homestead credit refund
- Farmland preservation credit refund, if credit claimed on Schedule FC
- Refund that results from the carryback of a net operating loss
- Refund due to the enterprise zone jobs credit, jobs tax credit, business development credit, and electronics and information technology manufacturing zone credit

10. Can I electronically file my amended return?

Yes, you can electronically file an amended return using the department's [Wisconsin e-file application](#).

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of November 1, 2019: Sections 71.75, 71.76, 71.77, 71.80, 71.81 and 71.182, Wis. Stats., and sec. Tax 2.12, Wis. Adm. Code.

Laws enacted and in effect after November 1, 2019, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to November 1, 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:

MS 5-77

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