

**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
100017	Wisconsin E-File Attachments - Common Questions

State of Wisconsin
Department of Revenue

Attachments

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.

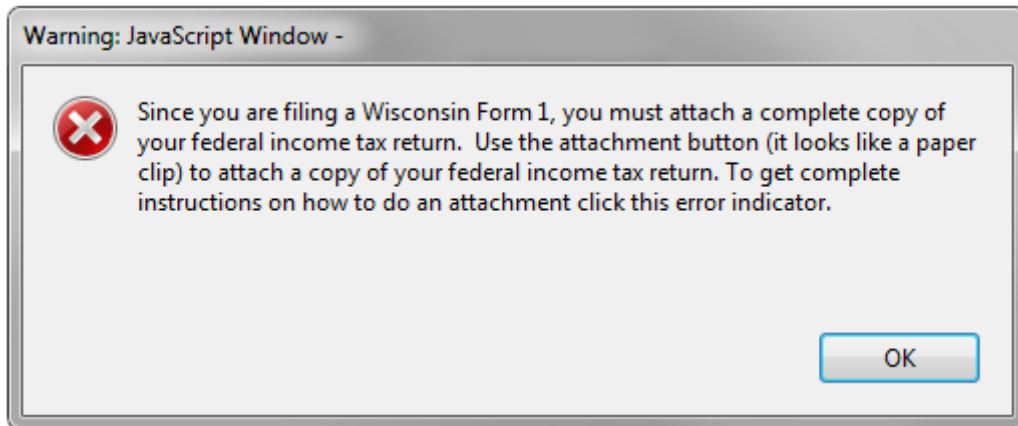
1. What is an Attachment?
2. Do I need an Attachment?
3. How do I make a file suitable for attachment?
4. How do I attach my file once I have it ready?
5. Is there a size limitation for an attachment?

1. **What is an Attachment?**

Attachments are files that accompany your Wisconsin e-file submission to provide required documents, forms, and additional information that the Department of Revenue needs to process your income tax return.

2. **Do I need an Attachment?**

When filing a Form 1, Form 1NPR or Form 2 the Department of Revenue requires you to attach a complete copy of your federal income tax return. You will receive this message when you attempt to submit a Wisconsin Form 1, Form 1NPR or Form 2 without this attachment:



3. **How do I make a file suitable for attachment?**

You will need to have an electronic copy of your complete federal income tax return.

If you used software to file your federal income tax return, you should have been given the option to save it in an electronic format. You will need to have this file saved to a location on your computer or to a removable storage device that is connected to your computer in order to attach it. The following formats are acceptable for attachment in the Wisconsin e-file application: PDF, TIF, JPG, and BMP.

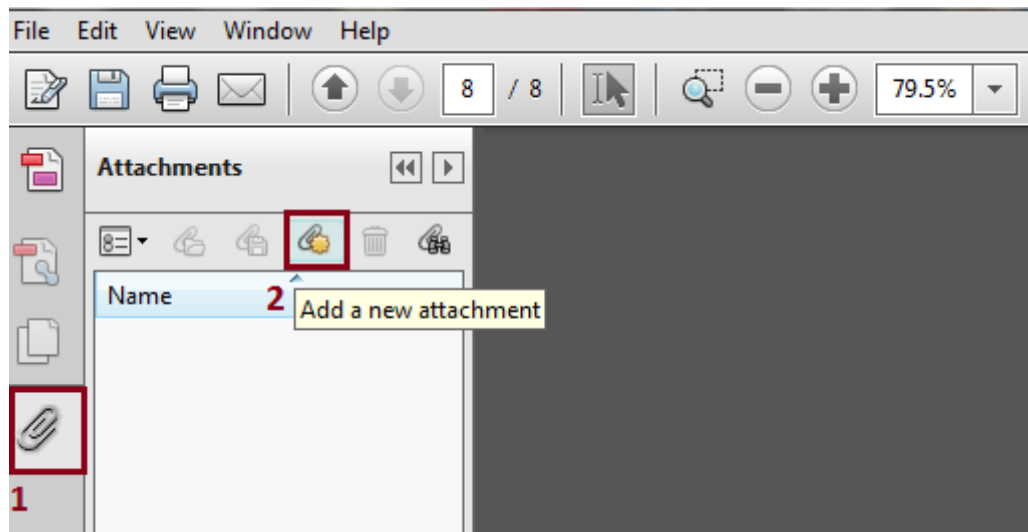
If you do not have an electronic version of your federal income tax return, you can find fill-in federal forms and schedules at irs.gov. Using these fill-in forms, you can save a complete copy of your federal return as a PDF on your computer or to a removable storage device. You may then attach those PDF documents to your Wisconsin e-file submission.

If you do not have an electronic version of your federal income tax return, you can create one by scanning your federal return into your computer using a scanner and software of your choice, then saving the return in one of the acceptable formats: PDF, TIF, JPG, or BMP.

4. How do I attach my file once I have it ready?

In Adobe Reader or in your browser:

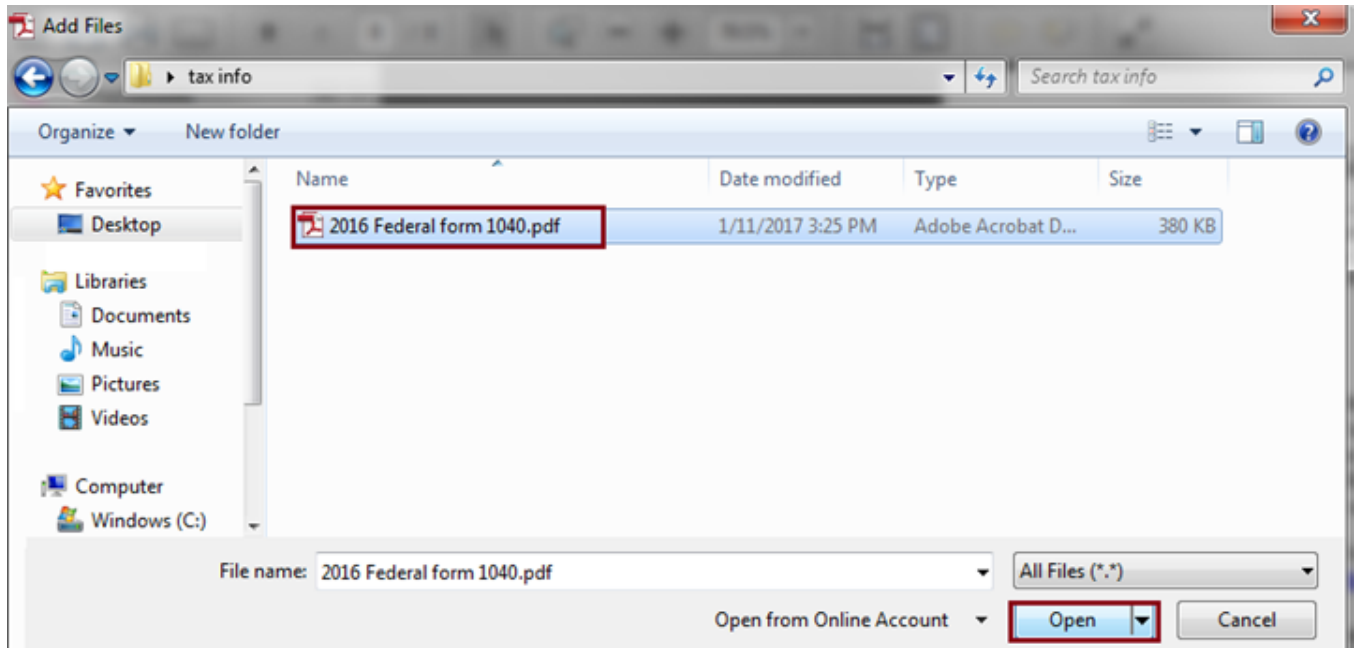
1. Click the Paperclip icon



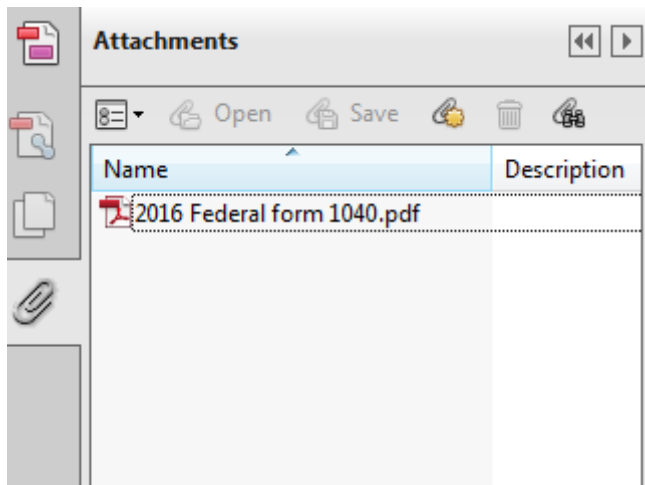
2. Click "Add":
 - o Find the copy of your federal return in the "Add Files" window that appears
 - o Attach the file by:
 - Double-clicking on the appropriate file; or
 - Clicking the Open button in the lower right (both options are highlighted in red below)

Note: Your federal return will have the name chosen by you or your software. The actual file name used will not matter.

This process may be repeated, if your federal return has more than one file.



A successfully attached file will appear in the attachments pane (shown below). You may now submit your return.



5. Is there a size limitation for an attachment?

Yes. Attachments 16MB or larger in size are not supported, including a single attachment sized 16MB or larger. A PDF attachment is preferable since it is smaller in size. If you have an attachment that is larger than 16MB, you will need to do a [W-RA Attachments Data File Transmission](#), in order to attach and electronically submit your required documents.

Note: A very large attachment (generally 10MB or larger) or multiple large attachments can take a long time to transmit and there is a risk of errors occurring during transmission. If you do not receive a confirmation number, please resubmit your return.

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of January 8, 2020: Sections 71.03 and 71.20, Wis. Stats., and sec. Tax 2.10, Wis. Adm. Code.

Laws enacted and in effect after January 8, 2020, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to January 8, 2020, 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

Electronic Filing Unit

PO Box 8949

Madison, WI 53708-8949

Income Tax Customer Service Phone: (608) 266-2486

Business Tax Customer Service Phone: (608) 266-2776

Customer Service Fax: (608) 267-1030

Email additional questions to DORElectronicFiling@wisconsin.gov

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

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