

**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>100050</b>	Can I Use Wisconsin E-File - Common Questions

State of Wisconsin  
Department of Revenue

# Can I Use Wisconsin e-file?

**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. Am I eligible to use Wisconsin e-file?
2. What Wisconsin individual income tax returns does Wisconsin e-file support?
3. Can I file a Form 2 Wisconsin Fiduciary Return for Estates and Trusts) or a Schedule CC (Request for a Closing Certificate)?
4. What do I need before I begin to use Wisconsin e-file?
5. Can I file my tax return jointly with my deceased spouse?

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## 1. **Am I eligible to use Wisconsin e-file?**

Almost any full-year Wisconsin resident may be able to use Wisconsin e-file to file their Wisconsin income tax returns for any open year. You can use Wisconsin e-file for 2019 UNLESS you meet any one of the following:

- o You are filing:
  - Form HR-T – Transfer of Supplement to Federal Historic Rehabilitation Credit
  - Form SPL-01 – Model Form - Wisconsin Legislators (For Making Internal Revenue Code Section 162(h) Election)
  - Form X-NOL – Carryback of Wisconsin Net Operating Loss (NOL)
  - Schedule 2440W – Disability Income Exclusion
  - Schedule CF – Carryforward of Unused Credits
  - Schedule CG – Income Tax Deferral of Long-Term Capital Gain
  - Schedule CM – Community Rehabilitation Program Credit
  - Schedule CR – Other Credits
  - Schedule DC – Development Zone Credit
  - Schedule DE – Disregarded Entity Schedule
  - Schedule EC – Enterprise Zone Jobs Credit
  - Schedule ED – Economic Development Tax Credit
  - Schedule FC - Farmland Preservation Credit
  - Schedule FC-A - Farmland Preservation Credit
  - Schedule HR – Historic Rehabilitation Credit
  - Schedule JT – Wisconsin Jobs Tax Credit
  - Schedule MA-A – Wisconsin Agriculture Credit

- Schedule MA-M – Wisconsin Manufacturing Credit
  - Schedule MI – Manufacturing Investment Credit
  - Schedule MS – Manufacturer's Sales Tax Credit
  - Schedule MT – Alternative Minimum Tax
  - Schedule R – Wisconsin Research Credits
  - Schedule RT – Related Entity Expenses
  - Schedule RT-1 – Statement of Disallowed Related Entity Expenses
  - Schedule T – Transitional Adjustments
  - Schedule TC – Technology Zone Credit
  - Schedule VC – Venture Capital Credits
- You are claiming a subtraction modification for code number 21 or 25
  - You have a 1099-R with code 01 reported in box 7 indicating you took an early withdrawal from your retirement account with no known exception
  - You are filing Schedule H with:
    - More than:
      - 4 rent certificates
      - 4 separate rental amounts/months/days on the rent certificates lines 11a/11b
      - 6 tax bills
    - Tax bills for adjoining property where owner name and type are different than on the home tax bill
  - You have more than 9 of any one of these forms: W-2, W-2G, 1099-R, 1099-MISC
  - You have Wisconsin state income tax withholding listed on a Schedule K-1 from a pass-through entity
  - You have a taxable year ending other than December 31st
  - You have more than 19 exemptions
  - You do not have a social security number or taxpayer identification number

## 2. What Wisconsin individual income tax returns does Wisconsin e-file support?

- Wisconsin e-file supports any open tax year

## 3. Can I file a Form 2 (Wisconsin Fiduciary Return for Estates and Trusts) or a Schedule CC (Request for a Closing Certificate)?

Yes. You can electronically file a Form 2 or a Schedule CC for any open tax years using the Wisconsin e-file application.

## 4. What do I need before I begin to use Wisconsin e-file?

You will need the following:

- Your completed federal income tax return (especially if you are filing a Form 1 or Form 1NPR); and
- All of your W-2, W-2G, and 1099 forms
- Your previously filed tax return, if you are filing an amended Form 1 or amended 1NPR
- Your checking or savings account number and your bank routing number if you choose to direct deposit your refund or to pay your amount owed by direct debit/withdrawal

- o Your credit card information for payment of an amount owed. Accepted credit cards include American Express, Discover, MasterCard and VISA;

When you have successfully submitted your income tax return, **before** you close the application, you should either:

- o Save a copy to computer, in a portable document format (PDF) or other storage device (CD, flash drive, etc.) by clicking "File" and "Save As", and/or
- o Print a copy for your records

If you do not save or print a copy of your tax return when you file, there will be a processing fee charged to obtain a copy at a later time.

## 5. **Can I file my tax return jointly with my deceased spouse?**

Yes, you can file a joint return if your spouse:

- o Died during the tax year and you did not remarry in that tax year, or
- o Died in the current year before filing a tax return for the prior year

You should fill in your spouse's name and social security number in the appropriate boxes on the return. Also, if:

- o It's the primary taxpayer (person listed first on the tax form) who is deceased, fill in '06' in the Special Conditions box and fill in the date of death
- o It's the spouse who is deceased, fill in '07' in the Special Conditions box and fill in the date of death

## Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of February 27, 2020: Section 71.03, Wis. Stats.

Laws enacted and in effect after February 27, 2020, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to February 27, 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:

MS 5-77

WISCONSIN DEPARTMENT OF REVENUE

Return Services Unit

PO Box 8949

Madison, WI 53708-8949

Phone: (608) 266-2772

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

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

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