

Electronic Filing

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1. What is electronic filing?

Electronic filing is a method of filing tax returns where the taxpayer information is transmitted to the revenue agencies electronically over the Internet, a modem, or a phone line.

2. Why should I electronically file my tax return?

Electronic filing offers the taxpayer many benefits that cannot be achieved through paper filing, such as:

- Faster refunds using direct deposit
- Accuracy -- you or a tax preparer enters the information and confirms that it is correct
- Acknowledgment of receipt
- Speeds up processing
- Reduces costs for the Department of Revenue which saves you tax dollars
- Security
- If you owe, you can choose direct debit withdrawal from your financial institution. That allows you to select the date you want the transaction to take effect (up to April 15) without having to worry about writing and mailing a paper check.

3. What are the costs involved in electronic filing?

The costs will vary according to your choice of electronic filing method. Many tax professionals prefer e-filing and encourage their clients to use it by not charging an additional fee. Other tax professionals incorporate the e-filing fee into their cost of doing

business. Off-the-shelf software can vary in price from approximately \$20 to \$50. Online filing will also vary in price from approximately \$10 to \$40. You may be eligible for free [online filing](#) using [Wisconsin e-file](#).

4. How long does it take to electronically file my return?

Simple returns can be prepared and transmitted in approximately 20 minutes. More complicated returns can take up to 2 hours or more.

5. Is electronic filing secure?

Yes. No one sees your tax information except you, your tax professional (if applicable), the IRS, and the Wisconsin Department of Revenue. There are no worries about delivery or paper shuffling or inappropriate people seeing your personal or financial information. Internet companies that provide web-based tax preparation use the industry standard Secure Sockets Layer (SSL) protocol to encrypt your personal data.

6. Will my chances of being audited increase if I electronically file?

No. However, you will be notified within 24-72 hours if there is a mistake on your electronic return. The IRS reviews e-filed returns and rejects those with errors related to social security number, name, or address mismatch. The Wisconsin Department of Revenue reviews e-filed returns and [rejects those with certain errors](#).

7. Do I have to electronically file my federal and state income tax returns at the same time?

No. Wisconsin is a "piggyback" state. This means that Wisconsin's electronic filing program works in conjunction with the federal electronic filing program. If you file online or through a tax preparer, you can file both your federal and state income tax returns together. If you e-file your federal return, you can still e-file your Wisconsin return at a later time, if your software supports state-only returns. The Wisconsin [e-file](#) program is only for filing Wisconsin state individual income tax returns.

8. Can all income tax forms and schedules be filed electronically?

The following Wisconsin forms and schedules can be filed electronically:

1. All federal individual income tax forms and schedules allowed by the IRS appears in their publication Handbook for Electronic Filers (IRS Publication 1345)
2. Form 1, Wisconsin Income Tax Return
3. Form 1A, Wisconsin Income Tax Return

4. Schedule CR - Other Credits
5. Form WI-Z, Wisconsin Income Tax Return
6. Schedule DC, Development Zone Credit
7. Schedule DI, Dairy Investment Credit
8. Schedule DM, Dairy Manufacturing Investment Credit
9. Schedule EB - Ethanol and Biodiesel Fuel Pump Credit
10. Schedule EC, Enterprise Zone Job Credit
11. Schedule FC, Farmland Preservation Credit
12. Schedule FP - Film Production Services Credit
13. Schedule H or Schedule H-EZ, Wisconsin Homestead Credit Claim
 - Rent Certificate and Shared Living Expenses
 - Property Tax/Sale of Home Information
 - Homestead Credit Notes
14. Schedule HR, Historic Rehabilitation Credit
15. Schedule I, Adjustment to Convert 2008 Federal Adjusted Gross Income and Itemized Deductions to the Amounts Allowable Under the Internal Revenue Code
16. Schedule IE, Internet Equipment Credit
17. Schedule MI - Manufacturing Investment Credit
18. Schedule MS, Manufacturer's Sales Tax Credit
19. Schedule MT, Alternative Minimum Tax
20. Schedule OS, Net Tax Paid to Another State Credit
21. Schedule RS, Recycling Surcharge
22. Schedule RT - Related Entity Expenses
23. Schedule T - Transitional Adjustments
24. Schedule TC, Technology Zone Credit
25. Schedule U, Underpayment of Estimated Tax by Individuals and Fiduciaries
26. Schedule VC, Venture Capital Credit
27. Schedule WD, Capital Gains and Losses
28. Schedule 2440W, Wisconsin Disability Income Exclusion
29. Schedule EIC-A, Wisconsin Earned Income Credit Qualifying Children
30. Form 1NPR, Wisconsin Income Tax for Nonresident and Part-Year Resident ([limited to certain taxpayers](#))
31. Form SPL-01, Model Form - Wisconsin Legislators (for making Internal Revenue Code Section 162(h) Election)
32. Wisconsin Forms require an accompanying copy of the taxpayer's federal return. The software developer will fulfill this requirement by copying the federal data into the unformatted records of the state packet before transmitting returns to the IRS.

Note: Software companies may not support all schedules above.

9. Can sales and use tax returns be electronically filed?

Yes. The Department of Revenue currently has three options available for electronic filing of your sales and use tax return.

- **My Tax Account** is the department's free online business tax service that allows businesses access to their accounts to file and amend returns, make payments, view current account status and manage and update account

information. It's simple, secure and available 24 hours a day, 7 days a week. See [My Tax Account](#) for more information.

- **File Transmission** is a secure process for sales tax registrants and/or their representatives to transmit their sales/use tax return data to DOR via an electronic file over the Internet. See [File Transmission](#) for more information.
- **Sales Telefile** allows businesses to file Wisconsin Sales and Use Tax Returns using the telephone. The TeleFile program does not require a personal computer. For more information see the [Sales Telefile](#) web site.

10. Is electronic filing completely paperless?

A Form WR-A and attachments are required for Wisconsin returns that include Homestead, Historic Rehabilitation, Development Zone, Technology Zone, Internet Equipment, Enterprise Zone Jobs, Dairy Manufacturing Facility Investment, Farmland Preservation Veterans and Surviving Spouses Property Tax, Angel Investment, Early Stage Seed Investment, Film Production Services, Health Insurance Risk-Sharing Plan Assessments, Manufacturing Investment, Minnesota Reciprocity Model Form for Legislators who make the sec. 162(h) election and Tax Paid to Another State credit claims.

The Electronic Return Originator (ERO) or taxpayer must retain all income statements, such as W-2, W-2G, and 1099-R forms, normally attached to a paper return, for four years. The Department of Revenue may request these documents from the ERO or taxpayer at a later date.

In all other instances, Form W-RA with attachments must be mailed to this Department, as follows:

ERO Prepared Return and Online Filed Returns

Returns that Include	ERO or Taxpayer Instructions	Using the U.S. Postal Service	Using a Private Mail Service Provider
Homestead Credit	Mail the W-RA [*] along with all the required attachments (W-2s, W-2Gs, 1099-Rs, original rent certificate(s) or copies of the 2008 property tax bill(s) payable in 2009, homestead credit notes, schedules,	Wisconsin Department of Revenue P.O. Box 8977 Madison, WI 53708-8977	Wisconsin Department of Revenue Mail Stop 1-151 2135 Rimrock Rd. Madison, WI 53713

	deeds, legal documents and statements, and all Schedule H attachments listed in the 2008 Schedule H instructions).		
Historic Rehabilitation Credit	<p>Mail the W-RA [*] with all the required attachments in the 2008 Schedule HR instructions (A copy of the final certification of completed work from the National Park Service, for properties not yet listed in the National Register of Historic Places, attach a copy of the signed letter from the National Park Service certifying that the completed rehabilitation meets the "Secretary of the Interior's Standards for Rehabilitation". If you haven't received the final certification by the time the tax return is filed, attach a copy of the "Historic Preservation Certification (Part 2 – Description of Rehabilitation)". Attach a copy of the final certification of completed work to the first income tax return filed after receipt of the final certification</p>	<p>Wisconsin Department of Revenue P.O. Box 8967 Madison, WI 53708-8967</p>	<p>Wisconsin Department of Revenue Mail Stop 1-151 2135 Rimrock Rd. Madison, WI 53713</p>

	<p>along with an explanation of the amount and the years in which the credit was claimed. If the credit is passed through from a partnership, LLC treated as a partnership, tax option (S) corporation, estate, or trust, attach a copy of your Schedule 3K-1, 5-K1, or 2K-1 instead of the final certification.</p>		
Development Zone Credit	<p>Mail the W-RA [*] with all the required attachments in the 2008 Schedule DC instructions (A copy of your certification for tax benefits issued by the Department of Commerce and a statement from the Department of Commerce verifying the amount of the investment and verifying that the property is qualified property or a statement from the Department of Commerce verifying the amount of credit for environment remediation and for job creation or retention. If the development zones credit is passed through from a tax option (S) corporation,</p>	<p>Wisconsin Department of Revenue P.O. Box 8967 Madison, WI 53708-8967</p>	<p>Wisconsin Department of Revenue Mail Stop 1-151 2135 Rimrock Rd. Madison, WI 53713</p>

	partnership, LLC treated as a partnership, estate, or trust, attach a copy of your Schedule 5K-1, 3K-1, or 2K-1 instead of the above information.)		
Technology Zone Credit	Mail the Form W-RA * with all the required attachments in the 2008 Schedule TC instructions (A copy of your certification for tax benefits issued by the Department of Commerce, a statement from the Department of Commerce verifying the amount of your credits for property taxes paid, capital investments made, and wages paid for jobs created in a technology zone. If the technology zone credit is passed through from a tax option (S) corporation, partnership, LLC treated as a partnership, estate, or trust, attach a copy of your Schedule 5K-1, 3K-1, or 2K-1 instead of the above information).	Wisconsin Department of Revenue P.O. Box 8967 Madison, WI 53708-8967	Wisconsin Department of Revenue Mail Stop 1-151 2135 Rimrock Rd. Madison, WI 53713
Internet Equipment Credit	Mail the W-RA * along with all the required attachments listed in the 2008 Schedule IE	Wisconsin Department of Revenue P.O. Box 8967 Madison, WI	Wisconsin Department of Revenue Mail Stop 1-151 2135

	instructions (A copy of your certification issued by the Department of Commerce and verification of expenses, also from the Department of Commerce).	53708-8967	Rimrock Rd. Madison, WI 53713
Enterprise Zone Jobs Credit	Mail the W-RA * along with all required attachments in the 2008 Schedule EC instructions (A copy of your certification and verification of expenses both from the Department of Commerce).	Wisconsin Department of Revenue Farmland Preservation Unit P.O. Box 8967 Madison, WI 53708-8967	Wisconsin Department of Revenue Mail Stop 1-151 2135 Rimrock Rd. Madison, WI 53713
Dairy Manufacturing Facility Investment Credit	Mail the W-RA * along with all required attachments in the 2008 Schedule DM instructions (A copy of your certification from the Department of Commerce).	Wisconsin Department of Revenue P.O. Box 8967 Madison, WI 53708-8967	Wisconsin Department of Revenue Mail Stop 1-151 2135 Rimrock Rd. Madison, WI 53713
Farmland Preservation Credit	Mail the W-RA * along with all the required attachments (W-2s, W-2Gs, 1099-Rs, real estate tax bills, and all other Schedule FC attachments listed in the 2008 Schedule FC instructions).	Wisconsin Department of Revenue P.O. Box 8967 Madison, WI 53708-8967	Wisconsin Department of Revenue Mail Stop 1-151 2135 Rimrock Rd. Madison, WI 53713
Eligible Veterans and Surviving Spouses Property Tax Credit	Mail the W-RA * along with real estate tax bill(s) for all taxes paid in 2008 and DVA (Wisconsin Department of	Wisconsin Department of Revenue P.O. Box 8967 Madison, WI 53708-8967	Wisconsin Department of Revenue Mail Stop 1-151 2135 Rimrock

	Veterans Affairs) verification, if required.		Rd. Madison, WI 53713
Model Form - Wisconsin Legislators Making IRC Section 162 (h) Election	Mail the W-RA [*] along with a copy of the 2008 Model Form.	Wisconsin Department of Revenue P.O. Box 8967 Madison, WI 53708-8967	Wisconsin Department of Revenue Mail Stop 1-151 2135 Rimrock Rd. Madison, WI 53713
Angel Investment Credit	Mail the W-RA [*] with a copy of the new business venture certification form provided by the Department of Commerce and the tax credit verification form issued by the Department of Commerce or a copy of your Schedule 3K-1 or 2K-1.	Wisconsin Department of Revenue P.O. Box 8967 Madison, WI 53708-8967	Wisconsin Department of Revenue Mail Stop 1-151 2135 Rimrock Rd. Madison, WI 53713
Early Stage Seed Investment Credit	Mail the W-RA [*] with a copy of the certification issued by the Department of Commerce 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	Wisconsin Department of Revenue P.O. Box 8967 Madison, WI 53708-8967	Wisconsin Department of Revenue Mail Stop 1-151 2135 Rimrock Rd. Madison, WI 53713

	your Schedule 5K-1, 3K-1, or 2K-1.		
Film Production Company Investment Credit	Mail the W-RA [*] with a copy of the certification from the Department of Commerce that the credits claimed are for expenses related to establishing a film production company in Wisconsin or a copy of your Schedule 5K-1, 3K-1, or 2K-1.	Wisconsin Department of Revenue P.O. Box 8967 Madison, WI 53708-8967	Wisconsin Department of Revenue Mail Stop 1-151 2135 Rimrock Rd. Madison, WI 53713
Film Production Services Credits (Schedule FP)	Mail the W-RA [*] with a copy of the approved application from the Department of Commerce or a copy of your Schedule 5K-1, 3K-1, or 2K-1.	Wisconsin Department of Revenue P.O. Box 8967 Madison, WI 53708-8967	Wisconsin Department of Revenue Mail Stop 1-151 2135 Rimrock Rd. Madison, WI 53713
Health Insurance Risk-Sharing Plan Assessments Credit	Mail the W-RA [*] with a copy of your Schedule 5K-1 or 3K-1.	Wisconsin Department of Revenue P.O. Box 8967 Madison, WI 53708-8967	Wisconsin Department of Revenue Mail Stop 1-151 2135 Rimrock Rd. Madison, WI 53713
Manufacturing Investment Credit	Mail the W-RA [*] with a copy of the certification from the Department of Commerce.	Wisconsin Department of Revenue P.O. Box 8967 Madison, WI 53708-8967	Wisconsin Department of Revenue Mail Stop 1-151 2135 Rimrock Rd. Madison, WI 53713
Minnesota Reciprocity	Mail the W-RA [*] with the Form W-222 and a copy of your Minnesota	Wisconsin Department of Revenue P.O. Box	Wisconsin Department of Revenue Mail Stop

	income tax return.	8967 Madison, WI 53708-8967	1-151 2135 Rimrock Rd. Madison, WI 53713
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* Form W-RA is provided by your tax professional or is part of your software package or web-based filing program. It may be printed from your computer.

You can also pay by [credit card](#).

11. When can I electronically file my 2008 income tax return?

You can file any time between January 16, and October 15, 2009. However, if you file after April 15, 2009, you must file a federal extension with the IRS. Wisconsin e-file is available from January 16 through December 31, 2009.

12. What payment alternatives are offered?

- [Pay by Credit Card](#) Individual Income Taxpayers who filed a Wisconsin tax return with the Department of Revenue last year, Business Taxpayers who file returns and pay bills, and Taxpayers who have a delinquent tax notice payment key are all eligible to pay by Credit Card.
- **Pay by Direct Debit/Withdrawal -- For electronic filers only**
 - Direct Debit is available only to individual income taxpayers filing electronically, through the Federal/State program or the Wisconsin e-file program.
 - It's free and the taxpayer decides **when** the tax payment is withdrawn from the checking or savings account.
 - Funds must be available in the taxpayer's account on the date the taxpayer specifies to withdraw the taxes owed through Direct Debit.
 - A taxpayer may e-file early and, at the same time, authorize the withdrawal from a savings or checking account as late as April 15.
 - For returns filed after April 15th, the payment is effective on the filing date.
 - Returns will be rejected if the payment date is missing or invalid.
- **Pay by check**

If you have filed electronically, enclose your check with Form EPV (Electronic Payment Voucher) and mail to:

Wisconsin Department of Revenue
P.O. Box 930208
Milwaukee , WI 53293-0208

If you have filed a paper return, enclose your check with your return. If you do not enclose a check, a bill will be sent to you after the return has been processed. **Note:** This may take several weeks and may result in interest being due in addition to the amount owed.

■ ***My Tax Account***

You can use [My Tax Account](#) to pay any amount due for the following business tax types: sales and use tax, premier resort tax, local exposition center tax, rental vehicle fee and employer withholding tax.

FOR MORE INFORMATION PLEASE CONTACT:

WISCONSIN DEPARTMENT OF REVENUE
Electronic Filing Unit
P.O. Box 8949
Madison, WI 53708-8949
Income Phone: (608) 264-6886
Sales Phone: (608) 261-6261
Fax: (608) 266-9829
[E-Mail Additional Questions](#)

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