General Information

**Letter of Intent**

Software providers wishing to participate in electronic filing in Wisconsin are required to submit a signed Letter of Intent (LOI) prior to gaining access to schemas or test scenarios. The LOI is available through the State Exchange System (SES). The LOI must be signed and submitted by **November 1**.

**Timeliness of Filing**

Wisconsin uses the ReceivedAtIRSTs for determining the timeliness of the return.

**Rejected Returns – Perfection Period**

Wisconsin follows the IRS model. If a timely submitted return is rejected, but corrected, resubmitted and accepted within 10 days, the resubmitted return will be considered timely.

**Payment Methods**

Payment and refund options: We offer refund direct deposit capabilities and multiple options for making payments.

* Include direct debit information along with your electronic return. You may warehouse this payment until the due date of the return.
* We offer credit card payments through our vendor site.
* Debit payments at our website through My Tax Account.
* ACH Credit
* We provide specifications for a vendor generated payment voucher for use with a paper check.
* A fill in voucher is available on our website (or your preparation software).

**Type of Filings Accepted**

Fed/State (Linked), State-Only (Unlinked). Wisconsin will accept both linked and unlinked returns. In either case Wisconsin requires a complete copy of the federal return to be included with the state filing.

**Decimal Places for Ratios**

All decimal and percent fields are defined as Decimal99Type, however most of our instructions say to carry to 6 places to the right of the decimal. Fields that appear on the form as a percent are defines as Decimal99Type and should be converted to a decimal. Ratios and percentages will use a single position in front of the decimal and up to 8 decimal places. Examples: 100% = 1.00000000 and 37.3% = .37333333

**Attachments**

Wisconsin does not require any PDF attachments unless it is one of our required schedules and you submit fewer than 1,000 returns annually. There may be circumstances where we require additional information as part of the return. Examples could be supporting documents or third part documentation to support a credit. There are options for submitting this required information. One option is PDF attachments. See the PDF Naming Convention found in the "What's New" section for more information on attachment naming. The other option is mailing the paper documents to the department with a form WR-A cover form.

**Federal Data Requirements**

Wisconsin requires a complete copy of the federal return to be included with the state return. In general, Wisconsin would get a complete copy of the Federal XML return including all attachments, however there may be circumstances where the federal return does not support XML.

**Business Rules**

A list of our current business rules will be posted to the SES in the folder WIST.Txyr2018/WIST.TY18.Efile/WIST.TY18.Business folder. When the TY 2018 rules are finalized Wisconsin will replace the current file with a document named MeFBusiness2018Rules.pdf. This document will be versioned as a way to identify the latest updates.

**Acknowledgments**

The department will generate an acknowledgement of acceptance or rejection for all returns received. The acknowledgement record will be in a format approved and agreed upon by the IRS, state agencies, transmitters, and software developers. The IRS schema for the acknowledgement is located in efileAttachments.xsd. Transmitters and software developers should allow one business day to receive the state acknowledgement before contacting the department. Most acknowledgements will be available within an hour. – Please contact [DORDeveloperRelations@wisconsin.gov](mailto:DORDeveloperRelations@wisconsin.gov) if you have not received your acknowledgments within a reasonable amount of time.

# What's New

**New Reject Codes**

As new reject codes are developed Wisconsin will replace the current version of the document MeFBusiness2018Rules.pdf. This document will be versioned as a way to identify the latest updates. This document will be placed in the SES under the current year WIST.Txyr2018/WIST.TY18.Efile/WIST.TY18.Business folder.

**New Schedules**

Schedule EIT – Electronics and Information Technology Manufacturing Zone Credit

Schedule ES - Employee College Saving Account Contribution Credit

Schedule LI - Wisconsin Low-Income Housing Tax Credit

**Required Schedules**

Our required forms and schedules are detailed in the LOI. Please refer to your signed document for the list of requirements.

Wisconsin will allow PDF files for vendors that submit fewer than 1,000 Wisconsin submissions annually. We will require vendors below the threshold to submit these required forms as a .pdf attachment if they do not support the schedule in xml. See PDF File Naming Convention.

**PDF File Naming Convention**

Wisconsin is implementing a naming convention for PDF attachments. PDF attachments must be named using the schema name if the schedule or form is included in our schema. An attached Schedule VC would be named SchVC.pdf. For any supplemental information attachments of files that are not forms or schedules in the schema we ask that the file name be relevant to the content.

Testing Procedures

**Availability**

The department will be able to accept test returns beginning when the IRS ATS becomes available for TY 2018. The testing system will be available year round. Wisconsin expects to open testing when the ATS System becomes available.

**Testing Process**

Wisconsin will require a round of Form C-EPV payment vouchers to be submitted and passed prior to receiving approval for any Business form type. There will be a separate folder in the test package named Vouchers. The details for each voucher test will be provided. Voucher tests should be emailed to [DORDeveloperRelations@wisconsin.gov](mailto:DORDeveloperRelations@wisconsin.gov). Include your ETIN, Software Id, Product name, and the appropriate test names being submitted. Vouchers will undergo internal and bank testing for verification. The department will begin testing the voucher packages immediately once they are posted. You may submit the vouchers before we open the MeF testing.

Any limitations that alter your test submission from the detailed scenario will need to be approved by DOR prior to submitting the test returns. Complete the limitations form available in the test package. This form must be emailed to [DORDeveloperRelations@wisconsin.gov](mailto:DORDeveloperRelations@wisconsin.gov). The limitations will be reviewed for approval. The form will be returned with approval or comments regarding any rejected limitations.

When submitting each round of test submissions send an email to [DORDeveloperRelations@wisconsin.gov](mailto:DORDeveloperRelations@wisconsin.gov) with the ETIN, Software Id, Product name, submission id's and their appropriate test name. If the return passes validation, department personnel will review the return to ensure results match the scenario. The developer will be notified by email of test results.

Once a form type is approved, the developer may want to test with their own test cases. This is optional but recommended. The department will not ordinarily review these submissions, but the submissions will be validated against the XML schema and secondary validation (Business) rules. The department will provide test results in the form of an acknowledgement.

**Testing Deadline**

Wisconsin will implement a **March 1** **testing deadline**.  We will continue to work with vendors that are in the process of obtaining form approval, but will not review any submissions for forms that vendors have not been actively testing.

Forms and Schedules included in MeF

| **Form** | **Name/Description** |
| --- | --- |
| Form 1CNP | Combined Individual and Fiduciary Income Tax Return for Nonresident Partners |
| Form 1CNS | Composite Individual Income Tax Return for Nonresident Tax-Option (S) Corporation Shareholders |
| Form 3 | Partnership Return |
| Form 4 | Non-Combined Corporation Franchise or Income Tax Return |
| Form 4BL | Wisconsin Net Business Loss Carryforward for Separate Entity Corporations |
| Form 4H | Corporation Declaration of Inactivity |
| Form 5S | Tax-Option (S) Corporation Franchise or Income Tax Return |
| Form 6 | Combined Corporation Franchise or Income Tax Return |
| Form 6BL | Net Business Loss Carryforward for Combined Group Members |
| Form 6CL | Capital Loss Adjustment |
| Form 6CS | Sharing of Research Credits |
| Form 6I | Adjustment for Insurance Companies |
| Form 6Y | Modification for Dividends |
| Form A-1 | Apportionment Data for Single Factor Formulas |
| Form A-2 | Apportionment Data for Multiple Factor Formulas |
| Form C | Allocation and Separate Accounting Data |
| Form N | Nonapportionable and Separately Apportioned Income |
| Form PW-1 | Nonresident Income or Franchise Tax Withholding on Pass-Through Entity Income |
| Form PW-U | Underpayment of Estimated Withholding Tax by Pass-Through Entities |
| Form U | Underpayment of Estimated Tax by Corporations |
| Schedule 3K-1 | Partner's Share of Income, Deductions, Credits, etc. |
| Schedule 4I | Adjustments for Insurance Companies |
| Schedule 4V | Subtraction Modification for Dividends |
| Schedule 4W | Subtractions From Federal Income |
| Schedule 4Y | Subtraction Modification for Dividends |
| Schedule 5K-1 | Tax-Option (S) Corporation Shareholder's Share of Income, Deductions, Credits, etc. |
| Schedule AR | Explanation of Amended Return |
| Schedule BD | Business Development Credit |
| Schedule CF | Carryforward of Unused Credits |
| Schedule CM | Community Rehabilitation Program Credit |
| Schedule CR | Other Credits |
| Schedule CU-1 | Credit Union Adjustment to Income |
| Schedule DC | Development Zone Credits |
| Schedule DE | Disregarded Entity Schedule |
| Schedule EC | Enterprise Zone Jobs Credit |
| Schedule ED | Wisconsin Economic Development Tax Credit |
| Schedule EIT | Electronics and Information Technology Manufacturing Zone Credit |
| Schedule ES | Employee College Savings Account Contribution Credit |
| Schedule FC | Farmland Preservation Credit Claim |
| Schedule FC-A | Farmland Preservation Credit |
| Schedule HR | Historic Rehabilitation Credits |
| Schedule JT | Wisconsin Jobs Tax Credit |
| Schedule LI | Wisconsin Low-Income Housing Tax Credit |
| Schedule MA-A | Wisconsin Agriculture Credit |
| Schedule MA-M | Wisconsin Manufacturing Credit |
| Schedule MI | Manufacturing Credit |
| Schedule MS | Manufacturer's Sales Tax Credit |
| Schedule R | Wisconsin Research Credits |
| Schedule RT | Related Entity Expenses Disclosure Statement |
| Schedule RT-1 | Statement of Disallowed Related Entity Expenses |
| Schedule TC | Technology Zone Credit |
| Schedule VC | Venture Capital Credits |