

Individual Income Tax Business Rules for Tax Year 2018

Form Type	Rule Number	Rule Text
Form 1	F1-001	'Our records indicate a return has already been filed for this taxpayer(s). If you are amending your original return, wait 24 hours before electronically filing the amended return. Be sure to indicate amended return in the space allotted. If you originally filed a Schedule H with your return, your amended return must include a Schedule H unless you no longer qualify for the credit. If your only change is the addition of a Schedule H, you may also file a Schedule H separately using your software (if supported), Wisconsin eFile or paper.'
Form 1	F1-002	'Our records indicate you have claimed more estimated payments than are in your account. View the payments in your account at https://ww2.revenue.wi.gov/PaymentInquiry/request.html
Form 1	F1-003	'Amount of sales and use tax due is zero or blank. The "certify" box must be checked, if no sales or use tax is due.'
Form 1	F1-007	'Invalid EFIN - Not numeric or all zeroes.'
Form 1	F1-008	'Invalid ETIN - Not numeric or all zeroes.'
Form 1	F1-009	'Return not from certified vendor.'
Form 1	F1-020	'Taxpayer SSN must equal the Federal Primary SSN.'
Form 1	F1-055	'The municipality cannot be blank.'
Form 1	F1-070	'When Rent Credit (Field 415) is claimed then Rent Paid (Field 405) or (Field 410) must be greater than zero.'
Form 1	F1-075	'When Property Tax Credit (Field 425) is claimed then Taxes Paid (Field 420) must be greater than zero.'
Form 1	F1-080	'When a Refund Amount (Field 545) is claimed then Amount Owed (Field 550) must be zero.'
Form 1	F1-085	'When an Amount Owed (Field 550) is claimed then Estimated Tax Offset (Field 555) must be zero.'
Form 1	F1-104	'Filing status is Married Filing Joint so Spouse Last Name cannot be blank.'
Form 1	F1-105	'Filing status is Married Filing Joint so Spouse First Name cannot be blank.'
Form 1	F1-106	'Filing status (Field 300-7) is Married Filing Joint so Spouse SSN (Field 055) cannot be blank.'
Form 1	F1-107	'Filing status (Field 300-7) is HOH and married so Spouse First Name (field 070-3) cannot be blank.'
Form 1	F1-108	'Filing status (Field 300-7) is HOH and married so Spouse Last Name (Field 065-1) cannot be blank.'
Form 1	F1-205	'When Married Couple Credit (Field 450) is claimed Filing Status (Field 300-7) must be a "2", Married Filing Joint.'
Form 1	F1-225	'Married Couple Credit cannot be greater than \$480.'
Form 1	F1-230	'Schedule EIC-A must be completed for each child claimed for the earned income credit.'
Form 1	F1-281	'Claiming a credit for net income tax paid to another state and value on Schedule OS, line 24 is zero and value on Schedule OS, line 36 is zero.'
Form 1	F1-665	'Cannot claim both Veterans Credit and other property tax credits; School Property Tax Credit, Homestead Credit, Farmland Preservation Credit, Farmland Tax Relief Credit.'
Form 1	F1-700	'Postsecondary education credit carryforward claimed without Schedule CF.'
Form 1	F1-701	'Water consumption credit carryforward claimed without Schedule CF'
Form 1	F1-702	'Biodiesel fuel production credit carryforward claimed without Schedule CF'
Form 1	F1-703	'Veteran employment credit carryforward claimed without Schedule CF'
Form 1	F1-704	'Film production company investment credit carryforward claimed without Schedule CF'
Form 1	F1-705	'Research facilities credit carryforward claimed without Schedule CF'
Form 1	F1-706	'Research facilities credit related to internal combustion engines carryforward claimed without Schedule CF'
Form 1	F1-707	'Research facilities credit related to energy efficient products carryforward claimed without Schedule CF'
Form 1	F1-708	'Film production services credit carryforward claimed without Schedule CF'
Form 1	F1-709	'Dairy and livestock farm investment credit carryforward claimed without Schedule CF'
Form 1	F1-710	'Ethanol and biodiesel fuel pump credit carryforward claimed without Schedule CF'

Form Type	Rule Number	Rule Text
Form 1	F1-711	'Opportunity zone investment credit carryforward claimed without Schedule CF'
Form 1	F1-712	'Electronic medical records carryforward claimed without Schedule CF'
Form 1	F1-713	'Internet equipment credit carryforward claimed without Schedule CF'
Form 1	F1-714	Manufacturer's Sales Tax credit carryforward claimed without Schedule CF
Form 1	F1-715	Health insurance risk-sharing plan assessments credit carryforward claimed without Schedule CF
Form 1	F1-717	Agriculture Credit claimed without Schedule MA-A
Form 1	F1-721	Manufacturing Credit claimed without Schedule MA-M
Form 1	F1-724	Research Credit claimed without Schedule R
Form 1	F1-725	Research Credit related to internal combustion engines claimed without Schedule R
Form 1	F1-726	Research Credit related to energy efficient products claimed without Schedule R
Form 1	F1-800	Schedule CS must be included
Form 1	F1-801	Schedule PS must be included
Form 1	F1-952	'"Same as federal" box is checked and federal Schedule D is missing.'
Form 1	F1-974	'Age is less than 62, claimant is not disabled and does not have earned income, claimant does not qualify for Homestead Credit.'
Form 1	F1-976	'Age is less than 18, claimant does not qualify for Homestead Credit.'
Form 1	F1-977	'Answer is no, claimant does not qualify for Homestead Credit.'
Form 1	F1-978	'Answer is yes, and claimant is less than 62, claimant does not qualify for Homestead Credit.'
Form 1	F1-979	'Claimant does not qualify; age is less than 62, and claimed as dependent on tax return.'
Form 1	F1-980	'Both questions are answered yes, claimant does not qualify for Homestead Credit.'
Form 1	F1-981	'Household income greater than 24,679. No Homestead Credit available.'
Form 1	F1-982	'A Schedule FC or Schedule FC-A and Schedule H cannot both be filed.'
Form 1	F1-983	'Twelve months is entered, Schedule 3 should not be completed.'
Form 1	F1-984	'When more than one tax bill exists, the number of acres, assessed value of land, and net taxes must be provided for each tax bill.'
Form 1	F1-985	The year, owner(s), owner type, property address, assessed land and improvement value and acres (when more than one) must be provided. If entries are from a personal property tax bill with no assessed land value, the land value may be zero but Homestead Note #14 must be checked.'
Form 1	F1-987	'Sale of home is indicated and information is missing. Necessary information includes date home was sold, name and type of seller(s), property address, selling price, expense of sale (if any), adjusted basis of home, and sold home dates of occupancy.'
Form 1	F1-988	'Owner type is self and/or spouse and other, ownership percent missing OR is greater than 1.00.'
Form 1	F1-989	'Seller owner type is self and/or spouse and other, ownership percent is missing OR is greater than 1.00.'
Form 1	F1-992	'When Schedule H is filed, a Rent Certificate or Property Tax Bill must be entered.'
Form 1	F1-993	'Filing status (Field 200-7) is Married Filing Separate so Spouse Name (Field 0615-1) and SSN (Field 070-3) cannot be blank.'
Form 1	F1-994	'Direct Deposit routing transit number is invalid or blank.'
Form 1	F1-995	'Direct Debit routing transit number is invalid or blank.'
Form 1	F1-997	Direct Debit payment date is invalid. Must be no later than April 15th for timely returns and no later than submission date for late and extension returns.'
Form 1ES	F1ES-002	'Tax year for estimated payments must be 2019.'
Form 1ES	F1ES-003	'PaymentAmount does not equal the sum of all EstimatedPayments.'
Form1ES	F1ES-009	'Return not from certified vendor.'
Form 1NPR	F1NPR-001	'Our records indicate a return has already been filed for this taxpayer(s). If you are amending your original return, wait 24 hours before electronically filing the amended return. Be sure to indicate amended return in the space allotted. If you originally filed a Schedule H with your return, your amended return must include a Schedule H unless you no longer qualify for the credit. If your only change is the addition of a Schedule H, you may also file a Schedule H separately using your software (if supported), Wisconsin eFile or paper.'

Form Type	Rule Number	Rule Text
Form 1NPR	F1NPR-002	'Our records indicate you have claimed more estimated payments than are in your account. View the payments in your account at https://ww2.revenue.wi.gov/PaymentInquiry/request.html '
Form 1NPR	F1NPR-007	'Invalid EFIN - Not numeric or all zeroes.'
Form 1NPR	F1NPR-008	'Invalid ETIN - Not numeric or all zeroes.'
Form 1NPR	F1NPR-009	'Return not from certified vendor.'
Form 1NPR	F1NPR-030	'Schedule FC required in order to claim Farmland Preservation Credit.'
Form 1NPR	F1NPR-070	'When Rent Credit (Field 415) is claimed then Rent Paid (Field 405) or (Field 410) must be greater than zero.'
Form 1NPR	F1NPR-075	'When Property Tax Credit (Field 425) is claimed then Taxes Paid (Field 420) must be greater than zero.'
Form 1NPR	F1NPR-080	'When a Refund Amount (Field 545) is claimed then Amount Owed (Field 550) must be zero.'
Form 1NPR	F1NPR-085	'When an Amount Owed (Field 550) is claimed then Estimated Tax Offset (Field 555) must be zero.'
Form 1NPR	F1NPR-104	'Filing status is Married Filing Joint so Spouse Last Name cannot be blank.'
Form 1NPR	F1NPR-105	'Filing status is Married Filing Joint so Spouse First Name cannot be blank.'
Form 1NPR	F1NPR-106	'Filing status (Field 300-7) is Married Filing Joint so Spouse SSN (Field 055) cannot be blank.'
Form 1NPR	F1NPR-107	'Filing status (Field 300-7) is HOH and married so Spouse First Name (field 070-3) cannot be blank.'
Form 1NPR	F1NPR-108	'Filing status (Field 300-7) is HOH and married so Spouse Last Name (Field 065-1) cannot be blank.'
Form 1NPR	F1NPR-205	'When Married Couple Credit (Field 450) is claimed Filing Status (Field 300-7) must be a "2", Married Filing Joint.'
Form 1NPR	F1NPR-225	'Married Couple Credit cannot be greater than \$480.'
Form 1NPR	F1NPR-230	'Schedule EIC-A must be completed for each child claimed for the earned income credit.'
Form 1NPR	F1NPR-281	'Claiming a credit for net income tax paid to another state and value on Schedule OS, line 24 is zero and value on Schedule OS, line 36 is zero.'
Form 1NPR	F1NPR-300	'The loss on Form 1NPR, line 7b (capital gain/loss) is greater than \$500.'
Form 1NPR	F1NPR-301	'Claiming a credit for net income tax paid to another state (Schedule OS), filing status is S, HOH, MFS and resident status is "nonresident", OR filing status is MFJ and resident status for both spouses is "nonresident".'
Form 1NPR	F1NPR-302	'Claiming a credit for eligible veterans and surviving spouses property tax credit, filing status is S, HOH, MFS and resident status is "nonresident", OR filing status is MFJ and resident status for both spouses is "nonresident".'
Form 1NPR	F1NPR-656	'Moved out date (Field 300-19) indicates filer left WI before end of year so Legal Residence (Domicile) Questionnaire must be attached.'
Form 1NPR	F1NPR-658	'Filing status (Field 300-7) is Married Filing Joint so resident status cannot be blank. Indicate resident status for both the taxpayer and spouse.'
Form 1NPR	F1NPR-665	'Cannot claim both Veterans Credit and other property tax credits; School Property Tax Credit, Homestead Credit, Farmland Preservation Credit, Farmland Tax Relief Credit.'
Form 1NPR	F1NPR-700	'Postsecondary education credit carryforward claimed without Schedule CF.'
Form 1NPR	F1NPR-701	'Water consumption credit carryforward claimed without Schedule CF.'
Form 1NPR	F1NPR-702	'Biodiesel fuel production credit carryforward claimed without Schedule CF.'
Form 1NPR	F1NPR-703	'Veteran employment credit carryforward claimed without Schedule CF.'
Form 1NPR	F1NPR-704	'Film production company investment credit carryforward claimed without Schedule CF.'
Form 1NPR	F1NPR-705	'Research facilities credit carryforward claimed without Schedule CF.'
Form 1NPR	F1NPR-706	'Research facilities credit related to internal combustion engines carryforward claimed without Schedule CF.'
Form 1NPR	F1NPR-707	'Research facilities credit related to energy efficient products carryforward claimed without Schedule CF.'
Form 1NPR	F1NPR-708	'Film production services credit carryforward claimed without Schedule CF.'
Form 1NPR	F1NPR-709	'Dairy and livestock farm investment credit carryforward claimed without Schedule CF.'
Form 1NPR	F1NPR-710	'Ethanol and biodiesel fuel pump credit carryforward claimed without Schedule CF.'
Form 1NPR	F1NPR-711	'Opportunity zone investment credit carryforward claimed without Schedule CF.'
Form 1NPR	F1NPR-712	'Electronic medical records carryforward claimed without Schedule CF.'
Form 1NPR	F1NPR-713	'Internet equipment credit carryforward claimed without Schedule CF.'

Form Type	Rule Number	Rule Text
Form 1NPR	F1NPR-714	Health insurance risk-sharing plan assessments credit carryforward claimed without Schedule CF
Form 1NPR	F1NPR-716	Manufacturing Credit claimed without Schedule MA-M
Form 1NPR	F1NPR-717	Agriculture Credit claimed without Schedule MA-A
Form 1NPR	F1NPR-720	Research credit claimed without Schedule R
Form 1NPR	F1NPR-721	Research credit related to internal combustion engines claimed without Schedule R
Form 1NPR	F1NPR-722	Research credit related to energy efficient products claimed without Schedule R
Form 1NPR	F1NPR-800	'Schedule CS must be included.'
Form 1NPR	F1NPR-850	'Schedule PS must be included.'
Form 1NPR	F1NPR-952	'"Same as federal" box is checked and federal Schedule D is missing.'
Form 1NPR	F1NPR-974	'Age is less than 62, claimant is not disabled and does not have earned income, claimant does not qualify for Homestead Credit.'
Form 1NPR	F1NPR-975	'Cannot claim homestead credit for filing status S, HOH, MFS and resident status "nonresident" or "part-year resident" OR filing status MFJ and resident status for both spouses is either "nonresident" or "part-year resident".'
Form 1NPR	F1NPR-976	'Age is less than 18, claimant does not qualify for Homestead Credit.'
Form 1NPR	F1NPR-977	'Answer is no, claimant does not qualify for Homestead Credit.'
Form 1NPR	F1NPR-978	'Answer is yes, and claimant is less than 62, claimant does not qualify for Homestead Credit.'
Form 1NPR	F1NPR-979	'Claimant does not qualify; age is less than 62, and claimed as dependent on tax return.'
Form 1NPR	F1NPR-980	'Both questions are answered yes, claimant does not qualify for Homestead Credit.'
Form 1NPR	F1NPR-981	'Household income greater than 24,679. No Homestead Credit available.'
Form 1NPR	F1NPR-982	'A Schedule FC or Schedule FC-A and Schedule H cannot both be filed.'
Form 1NPR	F1NPR-983	'Twelve months is entered, Schedule 3 should not be completed.'
Form 1NPR	F1NPR-984	'When more than one tax bill exists, the number of acres, assessed value of land, and net taxes must be provided for each tax bill.'
Form 1NPR	F1NPR-985	'The year, owner(s), owner type, property address, assessed land and improvement value and acres (when more than one) must be provided. If entries are from a personal property tax bill with no assessed land value, the land value may be zero but Homestead Note #14 must be checked.'
Form 1NPR	F1NPR-987	'Sale of home is indicated and information is missing. Necessary information includes date home was sold, name and type of seller(s), property address, selling price, expense of sale (if any), adjusted basis of home, and sold home dates of occupancy.'
Form 1NPR	F1NPR-988	'Owner type is self and/or spouse and other, ownership percent missing OR is greater than 1.00.'
Form 1NPR	F1NPR-989	'Seller owner type is self and/or spouse and other, ownership percent is missing OR is greater than 1.00.'
Form 1NPR	F1NPR-990	'A State only return filed without a complete federal record attached.'
Form 1NPR	F1NPR-992	'When Schedule H is filed, a Rent Certificate or Property Tax Bill must be entered.'
Form 1NPR	F1NPR-993	'Filing status (Field 200-7) is Married Filing Separate so Spouse Name (Field 0615-1) and SSN (Field 070-3) cannot be blank.'
Form 1NPR	F1NPR-994	'Direct Deposit routing transit number is invalid or blank.'
Form 1NPR	F1NPR-995	'Direct Debit routing transit number is invalid or blank.'
Form 1NPR	F1NPR-997	'Direct Debit payment date is invalid. Must be no later than April 15th for timely returns and no later than submission date for late and extension returns.'
Schedule H	FH-001	'Our records indicate a return has already been filed for this taxpayer(s). If you are amending your original return, wait 24 hours before electronically filing the amended return. Be sure to indicate amended return in the space allotted. If you originally filed a Schedule H with your return, your amended return must include a Schedule H unless you no longer qualify for the credit. If your only change is the addition of a Schedule H, you may also file a Schedule H separately using your software (if supported), Wisconsin eFile or paper.'
Schedule H	FH-007	'Invalid EFIN - Not numeric or all zeroes.'
Schedule H	FH-008	'Invalid ETIN - Not numeric or all zeroes.'
Schedule H	FH-009	'Return not from certified vendor.'
Schedule H	FH-020	'Taxpayer SSN must equal the Federal Primary SSN.'

Form Type	Rule Number	Rule Text
Schedule H	FH-055	'The municipality cannot be blank.'
Schedule H	FH-976	'Age is less than 18, claimant does not qualify for Homestead Credit.'
Schedule H	FH-977	'Answer is no, claimant does not qualify for Homestead Credit.'
Schedule H	FH-978	'Answer is yes, and claimant is less than 62, claimant does not qualify for Homestead Credit.'
Schedule H	FH-979	'Age is less than 62, claimant is not disabled and does not have earned income, claimant does not qualify for Homestead Credit.'
Schedule H	FH-980	'Both questions are answered yes, claimant does not qualify for Homestead Credit.'
Schedule H	FH-981	'Household income greater than 24,679. No Homestead Credit available.'
Schedule H	FH-983	'Twelve months is entered, Schedule 3 should not be completed.'
Schedule H	FH-984	'When more than one tax bill exists, the number of acres, assessed value of land, and net taxes must be provided for each tax bill.'
Schedule H	FH-985	'The year, owner(s), owner type, property address, assessed land and improvement value and acres (when more than one) must be provided. If entries are from a personal property tax bill with no assessed land value, the land value may be zero but Homestead Note #14 must be checked.'
Schedule H	FH-987	'Sale of home is indicated and information is missing. Necessary information includes date home was sold, name and type of seller(s), property address, selling price, expense of sale (if any), adjusted basis of home, and sold home dates of occupancy.'
Schedule H	FH-988	'Owner type is self and/or spouse and other, ownership percent missing OR is greater than 1.00.'
Schedule H	FH-989	'Seller owner type is self and/or spouse and other, ownership percent is missing OR is greater than 1.00.'
Schedule H	FH-992	'When Schedule H is filed, a Rent Certificate or Property Tax Bill must be entered.'
Schedule H	FH-994	'Direct Deposit routing transit number is invalid or blank.'
Schedule H	FH-995	'Direct Debit routing transit number is invalid or blank.'
Schedule H	FH-997	'Direct Debit payment date is invalid. Must be no later than April 15th for timely returns and no later than submission date for late and extension returns.'
Form X-NOL	FXNOL-009	'Return not from certified vendor.'