

The following types of returns are EXCLUDED from electronic filing for tax year 2009 (2010 filing season):

1. All returns and schedules excluded by the IRS in Publication 1345, Chapter 4
2. Form 1NPR is excluded for filers who;
 - a. have more income other than the types listed below:
 - i. Wages, salaries, tips, etc.
 - ii. Interest
 - iii. Ordinary dividends
 - b. claim more credits than those listed below:
 - i. School property tax credit
 - ii. Armed Forces tax credit
 - iii. Working families tax credit
 - iv. Married couple credit (income may only be from line 1 of Schedule 2)
 - v. Wisconsin itemized deduction credit
 - vi. Wisconsin income tax withheld
 - vii. Wisconsin estimated tax paid
 - c. Identified as Aliens (Form 1NPR, line 36b).
3. Form 1X, Amended Return
4. Form 2, Fiduciary Income Tax
5. Short period returns
6. Fiscal Year Returns
7. Returns filed after April 15 without a Federal Extension
8. Schedule H Returns that have:
 - a. More than four (4) rent certificates
 - b. More than four (4) separate rental amounts on line 11a and 11b
 - c. More than six (6) separate tax bills
 - d. Tax bills for adjoining property where the owner name and type are different than the owner name and type on the home tax bill. Exception: If your ownership share of the home tax bill taxes after any Schedule 1, 2, and/or 3 reductions (on page 3 of Schedule H) is \$1,450 or more, you may still file electronically. If this exception applies, don't enter the adjoining tax bill information from any tax bill where the owner name and type are different than the home tax bill.
9. Already filed an Income tax return.