

A. What's New

- New reject codes:
Code 200 (Form 1, 1A, WI-Z): When sales/use tax amount is blank or zero, certification box must be marked.
- New/Reformatted/Eliminated Forms & Schedules:
 - Schedule WD for individual filers has been reformatted.
 - New Schedule - CG - Income Tax Deferral of Long-Term Capital Gain.
 - New Schedule - CM - Community Rehabilitation Program Credit.
 - New Schedule - FL - Beginning Farmer and Farm Asset Owner Credit.
 - New Schedule - RB - Relocated Business Credit or deduction.
 - New Schedule EDS - Economic Development Surcharge (Replaces Schedule RS - Recycling Surcharge).
- Form 1 and Form 1-A Changes:
 - Fields 300-5 and 300-6, which refer to campaign financing, have been deleted from Form 1, Form 1-A, WI-Z, and Form 1NPR.
 - Form 1, Form 1A, and WI-Z have a yes/no question regarding WI resident with earned income in MN. If the filer answers yes, the filer will enter the amount of earned income.
 - Form 1NPR has a yes/no question regarding WI resident with earned income in WI and a yes/no question for MN resident with earned income in WI. If the filer answers yes to either or both questions, the filer will enter the amount of earned income from each applicable state.
 - Advanced earned income credit (line 37 on 2010 Form 1, line 27 on 2010 Form 1-A) has been eliminated.
 - “Donations” is now line 37 in Form 1 and line 27 in Form 1-A. New for this year is Field 855, Red Cross WI Disaster Relief Line 37j in form 1 and 27j in Form 1-A.
 - Donation for Second Harvest (Form 1, line 38i, Form 1A line 27i and WIZ line 14i) is renamed Feeding America (Form 1, line 37i, Form 1A, line 27i and WIZ line 14i)
 - A second field (Field 330-2) has been added to line 36 in Form 1, Line 26 in Form 1-A, and line 13 on Form WI-Z. If a taxpayer is not reporting any sales tax or use tax arising out of internet, phone or mail-order transactions, he or she must mark this field to certify that no tax is owed.
- Schedule CR – Other Credits:
 - Community rehabilitation program credit (Schedule CM, Line 5) added as Line 5
 - Beginning farmer and farm asset owner credit (Schedule FL, lines 2, 6) added as line 28.
- Form 804 - Claim for Decedent's Income Tax Refund: This form has been renamed from last year.
- Schedule JT - Lines 6 and 7 are new for 2011. Line 6 captures the carryover of unused jobs tax credit, and line 7 is the total of the amounts in line 5 and line 6, which is the available jobs tax credit.
- Schedule PE - Lines 6 and 7 are new for 2011. Line 6 captures the carryover of unused postsecondary education credit, and line 7 is the total of the amounts in line 5 and line 6, which is the available postsecondary education credit.
- Schedule WC - Lines 9 and 10 are new for 2011. Line 9 captures the carryover of unused water consumption credit, and line 10 is the total of the amounts in line 8 and line 9 (or the amounts in line 8b or 9 if fiduciary), which is the available water consumption credit.

B. Paperless 1099-G

*For 2011 and future tax years, the Wisconsin Department of Revenue (WDOR) will no longer mail the Form 1099-G to electronic filers; however, that information will be available online at DOR's website:

<https://ww2.revenue.wi.gov/1099GInquiry/request.html>

- The check box for Field 325-3 should default to being checked. New wording is provided below. You can give a person the ability to uncheck the box; however, the department will still not mail a paper Form 1099-G.
- Taxpayers can choose to receive notification when their Form 1099-G is available online by providing an email address. Software vendors should present the following statements with the option to check the box and provide an email address.

[Field 325-3] Go Paperless! I understand the Wisconsin Department of Revenue will no longer mail the Form 1099-G which is used when preparing the federal income tax return, if I itemize deductions and receive a state income tax refund. I, or my tax preparer, will have access to the online Form 1099-G on the department's secure, confidential web site at revenue.wi.gov.

[Field 325-2] Check this box and provide an email address if you want to be notified when your Form 1099-G is available online each year.

Email address: _____ Field 325-1 _____

Your email address is confidential and will not be sold by the Wisconsin Department of Revenue.

***NOTE:** WDOR is interested in building a web service connection with each software vendor so you can automatically access the Form 1099-G data and be able to report this taxable income on your client's federal individual income tax return. If you are interested in developing a web service with WDOR, please contact Keith Gross at keith.gross@revenue.wi.gov.

In order to obtain this data from our web service, your client must give you authorization to access their data. Thus, your software must have some language within your Terms and Conditions where your client gives you authorization to contact the Wisconsin Department of Revenue to obtain this data to use in the preparation of their tax return. Some suggested language would be:

This tax preparation software includes a feature that allows you to import, where applicable, certain tax-related information from participating financial institutions, payroll processors, State Revenue Agencies, You are responsible for verifying the accuracy of the information that is imported.

Your client must agree to this term and condition **prior to** you making any connection with WI DOR to obtain their Form 1099G data.