



■ Taxpayer Information (Use BLACK Ink Only)

| | | | | | |
|--|-------|---------------------------|---------------|----------|---------------------------------|
| Your legal last name | | Legal first name | | M.I. | Your social security number |
| If joint return, spouse's legal last name | | Spouse's legal first name | | M.I. | Spouse's social security number |
| Legal name of estate, trust, partnership, or corporation | | | | | FEIN |
| Address (number and street) | | | | Apt. no. | Daytime phone number |
| City or post office | State | Zip code | Email address | | |

■ Attachments – Submit this form only if you electronically filed your return or homestead credit claim. Do NOT submit this form if you are filing a paper return or homestead credit claim.

Check the applicable box(es) to identify the attachments.

- Amended return filed on Form 1, 1NPR, or X-NOL – Attach forms, documents and/or schedules that support the item(s) changed, as needed.
- Angel investment credit (Schedule VC) – Attach a copy of the new business venture certification form provided by the Wisconsin Economic Development Corporation (WEDC) and the tax credit verification form issued by the WEDC. If credit is from a pass-through entity, attach a copy of your Schedule 5K-1, 3K-1, or 2K-1 instead.
- Business development credit (Schedule BD) – Attach a copy of the certification form and the tax credit verification from WEDC. If credit is from a pass-through entity, attach a copy of your Schedule 5K-1, 3K-1, or 2K-1 instead.
- Community rehabilitation program credit (Schedule CM) – Attach signed Part II of Schedule CM. If credit is from a pass-through entity, attach a copy of your Schedule 5K-1, 3K-1, or 2K-1 instead.
- Development zones credit (Schedule DC) – Attach a copy of your certification to claim tax benefits and the verification of expenses from WEDC. Also attach a statement from WEDC verifying the amount of credit for environmental remediation and job creation or retention. If credit is from a pass-through entity, attach a copy of your Schedule 5K-1, 3K-1, or 2K-1 instead.
- Early stage seed investment credit (Schedule VC) – Attach a copy of the certification issued by WEDC 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. If credit is from a pass-through entity, attach a copy of your Schedule 5K-1, 3K-1, or 2K-1 instead.
- Economic development credit (Schedule ED) – Attach a copy of your certification and the notice of eligibility to receive tax benefits from the WEDC. If credit is from a pass-through entity, attach a copy of your Schedule 5K-1, 3K-1, or 2K-1 instead.
- Electronics and Information Technology Manufacturing Zone Credit (Schedule EIT) – Attach a copy of your tax benefit certification issued by the WEDC. If credit is from a pass-through entity, attach a copy of your Schedule 5K-1, 3K-1, or 2K-1 instead.
- Eligible veterans and surviving spouses property tax credit – Attach real estate tax bill(s) for all taxes paid in 2019, proof of payment, your Wisconsin Department of Veterans Affairs certification, if required, and any other documentation requested in the instructions.
- Employee college savings account contribution credit (Schedule ES) – If credit is from a pass-through entity, attach a copy of your Schedule 5K-1, 3K-1, or 2K-1.
- Enterprise zone jobs credit (Schedule EC) – Attach a copy of your certification to claim tax benefits and the verification of your expenses from WEDC. If credit is from a pass-through entity, attach a copy of your Schedule 5K-1, 3K-1, or 2K-1 instead.
- Farmland preservation credit (Schedule FC or FC-A) – See the instructions for the schedule you are filing for the required attachments.
- Historic rehabilitation credit (Schedule HR) – See Schedule HR for the required attachments.
- Homestead credit (Schedule H or H-EZ) – Attach required documents (W-2s, W-2Gs, 1099-Rs, 1098-Ts, original rent certificate(s), tax bill(s), legal documents, and statements). Attach a copy of Schedule GL if using electronic software that does not submit the Schedule GL as part of the electronic return.
- Jobs tax credit (Schedule JT) – Attach a copy of your certification to claim tax benefits issued by WEDC and the notice of eligibility to receive tax benefits that reports the amount of tax benefit from WEDC. If credit is from a pass-through entity, attach a copy of your Schedule 5K-1, 3K-1, or 2K-1 instead.

PAPER CLIP required attachments here

| | |
|---|--------------------------------|
| Your legal name | Social security number or FEIN |
| <p><input type="checkbox"/> Low-income housing credit (Schedule LI) – Attach a copy of the allocation certificate issued by Wisconsin Housing and Economic Development Authority. If credit is from a pass-through entity, attach a copy of your Schedule 5K-1, 3K-1, or 2K-1 instead.</p> <p><input type="checkbox"/> Manufacturing and agriculture credit (Schedule MA-M or MA-A) – If credit is from a pass-through entity, attach a copy of your Schedule 5K-1, 3K-1, or 2K-1.</p> <p><input type="checkbox"/> Manufacturing investment credit (Schedule MI) – Attach a copy of the certification from the Department of Commerce. If credit is from a pass-through entity, attach a copy of your Schedule 5K-1, 3K-1, or 2K-1 instead.</p> <p><input type="checkbox"/> Model Form for legislators who make the sec. 162(h) election – If using electronic filing software that does not submit the SPL-01 Model Form as part of the electronic return, attach a copy of the 2019 Model Form.</p> <p><input type="checkbox"/> Request for closing certificate for fiduciaries (Schedule CC) – <i>Estates</i> – Enter decedent's social security number in the box labeled "Your social security number" under Taxpayer Information above. Attach a copy of the decedent's will and the probate inventory. <i>Trusts</i> – Attach a copy of the trust instrument and three years of accountings. (Submit attachments and Form W-RA only if Schedule CC was electronically filed.)</p> <p><input type="checkbox"/> Sale of investment in a qualified Wisconsin business (Schedule QI) – Attach information showing your computation of the allocation of gain eligible for the exclusion.</p> <p><input type="checkbox"/> Tax-option (S) corporation, partnership, limited liability company, trust, or estate adjustments - Attach a copy of your Schedule 5K-1, 3K-1, or 2K-1.</p> <p><input type="checkbox"/> Tax paid to another state (Schedule ET-OS) – Attach a copy of the tax-option (S) corporation's or partnership's income or franchise tax return(s) from the other state(s). If the entity is claiming credit for tax paid to another state on behalf of their shareholder(s) or partner(s) on a composite income tax return, attach a copy of the composite income tax return from the other state.</p> <p><input type="checkbox"/> Tax paid to another state (Schedule OS) – Attach a copy of your income tax return from the other state(s) and withholding statements or a copy of your Schedule 3K-1 or 5K-1 if credit is based on tax paid by a pass-through entity.</p> <p><input type="checkbox"/> Other – Attach any other documents you were instructed to attach when e-filing.</p> | |

Purpose of Form

Use Form W-RA to submit supporting documentation when you electronically file an income or franchise tax return and claim any of the credits or items listed. Many of the above items require documentation from the WEDC. Legislators making the special section 162(h) election must mail the Model Form to the department when using electronic filing software that does not submit the Model Form as part of the electronic return.



Paper clip your attachments to Form W-RA. Refunds can be processed faster if you use paper clips instead of staples.

CAUTION Use Form W-RA only to submit supporting documentation required for the box(es) checked. Do **not** submit other correspondence or appeals or a paper copy of your tax return or homestead credit claim with Form W-RA.

When to File

Form W-RA and required attachments must be mailed to the department within 48 hours of receipt of your Wisconsin acknowledgment. Refunds may not complete processing until Form W-RA and attachments have been received.

Note Individuals and tax practitioners filing on behalf of individuals required to send the Form W-RA attachments to the department may transmit this data in an electronic file over the internet. To submit Form W-RA attachments electronically, go to <https://tap.revenue.wi.gov/WRA/>.

Where to File

Send Form W-RA and all attachments to: Wisconsin Department of Revenue, PO Box 8977, Madison WI 53708-8977

Failure to mail Form W-RA timely to the correct address with all attachments will result in a delay in issuing a refund.

Note If you use a mail service provider that is not the U.S. Postal Service, deliver to: Mail Stop 1-151, Wisconsin Department of Revenue, 2135 Rimrock Road, Madison WI 53713.

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of November 1, 2019:
Chapter 71, Wis. Stats.