

**WISCONSIN DEPARTMENT OF REVENUE  
DIVISION OF INCOME, SALES, AND EXCISE TAX**

**NOTICE OF PROPOSED GUIDANCE DOCUMENTS**

Pursuant to sec. 227.112, Wis. Stats., the Wisconsin Department of Revenue, Division of Income, Sales, and Excise Taxes hereby seeks comment on the proposed guidance document listed in the table below.

**SUBMITTING PUBLIC COMMENTS**

Public comments on proposed or adopted guidance documents may be submitted online at: <https://www.revenue.wi.gov/Pages/contactUs/proposed-Guidance.aspx>.

**DEADLINE FOR SUBMISSION**

The period for public comment for proposed guidance documents ends 21 days after publication in the Administrative Register, unless the Governor approves a shorter commenting period.

<b>Document Number</b>	<b>Document Title</b>
<b>100139</b>	Individual Income Tax - Earned Income Credit - Common Questions

State of Wisconsin  
Department of Revenue

## Individual Income Tax - Earned Income Credit

**This is a proposed guidance document. The document has been submitted to the Legislative Reference Bureau for publication in the Administrative Register for public comment as provided by sec. 227.112(1), Wis. Stats.**

### (En Español)

1. What is the Wisconsin earned income credit?
2. Do I qualify for the Wisconsin earned income credit?
3. How is the Wisconsin earned income credit figured?
4. Where can I find more information about the federal earned income credit?

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### 1. **What is the Wisconsin earned income credit?**

The Wisconsin earned income credit is a special tax benefit for certain working families with at least one qualifying child. The earned income credit is refundable. This means that even workers who did not earn enough wages to have Wisconsin taxes withheld can receive the credit.

### 2. **Do I qualify for the Wisconsin earned income credit?**

To qualify for Wisconsin earned income credit for 2019, you must meet all of the following requirements:

- o Qualify for the federal earned income credit.
- o Have at least one qualifying child. The federal definition of a "qualifying child" applies for Wisconsin purposes.
- o Be a full-year Wisconsin resident.
- o File a joint return if you are married.

**Exception:** You may claim the credit on a separate return if all of the following apply:

- You paid more than half the cost of keeping up a home for the year
- Your spouse did not live in that home during the last six months of the year
- The home was, for more than half of the year, the principal home of your child for whom you are entitled to claim an exemption for federal income tax purposes

### 3. **How is the Wisconsin earned income credit figured?**

The Wisconsin earned income credit is based on a percentage of the federal credit.

<b>Number of Qualifying Children</b>	<b>Percentage of Federal Credit for 2019</b>
0	No credit available
1	4% of federal credit
2	11% of federal credit
3 or more	34% of federal credit

#### 4. **Where can I find more information about the federal earned income credit?**

More information about the federal earned income credit is available from the Internal Revenue Service:

- [Federal Publication 596, Earned Income Credit \(EIC\)](#)
- [Federal Publication 596 - Spanish](#)
- [Federal Frequently Asked Questions](#)

### Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of October 21, 2019: Section 71.07, Wis. Stats., and sec. Tax 2.07, Wis. Adm. Code.

Laws enacted and in effect after October 21, 2019, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to October 21, 2019, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2)(a), Wis. Stats.

#### FOR QUESTIONS OR COMMENTS CONTACT:

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Guidance Document Certification: <https://www.revenue.wi.gov/Pages/Certification-Statement.aspx>

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