

**Private School Choice Programs (Choice or Choice Program)  
DOR Income Determination Method Frequently Asked Questions**

**1. What year will the Department of Revenue (DOR) use to determine if an application is income eligible?**

If the DOR has completed its review of the parent(s)' 2017 Wisconsin income tax return, it will generally use the 2017 Wisconsin income tax return. Otherwise, the 2016 Wisconsin income tax return will generally be used. If the parent(s) has received a Wisconsin tax refund for 2017, the 2017 income will likely be used. Applicants should consider using the DPI method if they do not qualify based on their 2016 income. In certain situations, the information for a particular year may not be available. See question 6 for information on when the DOR is able to determine income eligibility.

**2. What if the parent filed a joint return and no longer lives with his or her spouse/ex-spouse?**

The DOR income determination method will include all income on the tax return, including that of a parent's spouse/ex-spouse, even if they are not on the application. Applicants should consider using the DPI income determination method if the parent(s) filed a joint return and no longer lives with the other individual on the return.

**3. Can a parent who lived and filed taxes in another state or country in prior tax years use the DOR income determination method?**

No. The DOR income determination method is only available for parents who filed taxes in Wisconsin in at least one of the last two prior tax years. Parents who do not meet this requirement must use the DPI income determination method.

**4. Can a parent appeal a determination from the DOR that they are not income eligible for the Choice program?**

No. The DOR determination is final. The parent can apply to the Choice program in a future school year.

**5. Can a parent apply again for the same school year if they were determined ineligible by DOR?**

No. Parents who are determined ineligible by DOR cannot apply again for the same school year. The parent can apply to the Choice program in a future school year.

**6. When is the DOR able to determine income eligibility for a parent?**

The following table summarizes the situations where a parent will generally be able to use the DOR method to determine income eligibility. In order to determine if the DOR method is available to a parent, identify the type of form filed and the method used to file it in the left column. An explanation of each form is included under the chart. Please note that if a parent filed an amended return, the last column must be used no matter the type of form filed.

	<b>Form Filed</b>					
	<b>Form 1- without a Schedule I</b>	<b>Form 1- with a Schedule I</b>	<b>Form 1A</b>	<b>Form WI-Z</b>	<b>Form 1-NPR</b>	<b>Amended Return (Form 1X)</b>
<b>Filed by paper</b>	Yes	No	No	Yes	Yes	No
<b>Filed by software or a preparer</b>	Yes	Yes	Yes	Yes	Yes	No
<b>Filed using DOR's e-file application</b>	Yes	No	No	Yes	Yes	No

**Explanation of forms**

**Form 1:** Income Tax Return long form

**Form 1A:** Income Tax Return short form

**Schedule I:** “Adjustments to Convert 2017/2016 Federal Adjusted Gross Income and Itemized Deductions to the Amounts Allowable for Wisconsin” schedule

**Form WI-Z:** Income Tax Return easy form

**Form 1-NPR:** Nonresident and Part-year Resident Income Tax Return

**7. What happens if the DOR is not able to determine the parent(s)' income?**

The parent will be required to return to the online parent application and use the DPI income determination method prior to the end of the application period in which he or she applied.