



WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

2017 Wisconsin Act 2
[2017 Senate Bill 2]

Tax Return Due Dates

The federal Surface Transportation and Veterans Health Care Choice Improvement Act of 2015 made a number of changes to the federal income tax filing, withholding, and payment due dates for certain business entities that did not align with the current filing due dates in Wisconsin. 2017 Wisconsin Act 2 generally alters the state income tax filing due dates for these entities filing in Wisconsin. The Act provides that a corporation that is required to pay periodic installments of estimated Wisconsin income or franchise tax must pay the first installment of the tax on or before the 15th day of the fourth month of the corporation's taxable year, except that, if the corporation's taxable year begins in April, the first installment must be paid in the third month of the corporation's taxable year. The due dates established in the Act do not apply in the case of any extension granted by the federal Internal Revenue Code.

Effective date: March 11, 2017

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DWS:mcm;ksm

This memo provides a brief description of the Act. For more detailed information, consult the text of the law and related legislative documents at the Legislature's Web site at: <http://www.legis.wisconsin.gov>.