

**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>100065</b>	Individual Income Tax Late-Filed Returns - Common Questions

State of Wisconsin  
Department of Revenue

## Individual Income Tax Late-Filed Returns

**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.**

1. Am I subject to interest or penalties if I don't file my Wisconsin income tax return by the due date?
2. Will I be assessed a late-filing fee if I qualify for an extension of time to file?

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**1. Am I subject to interest or penalties if I don't file my Wisconsin income tax return by the due date?**

Your 2019 individual income tax return must be filed by April 15, 2019. Late-filed returns may be subject to the following charges:

- o Late-filing fee -- \$50
- o Delinquent interest -- 1.5% per month (18% per year)  
*Note:* During an extension period, interest is charged at 1% per month (12% per year)
- o Negligence penalty for failure to timely file -- 5% per month of the tax required to be shown on the return, up to a maximum of 25%

**2. Will I be assessed a late-filing fee if I qualify for an extension of time to file?**

Wisconsin allows a 180 day extension period (same as for federal tax). You will not be assessed a late-filing fee if you file within the extension period and include a completed federal Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return with your income tax return. You may be assessed interest if tax is due.

### Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of January 8, 2020: Sections 71.03, 71.82 and 71.83, Wis. Stats., and sec. Tax 2.08, Wis. Adm. Code.

Laws enacted and in effect after January 8, 2020, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to January 8, 2020, 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:**

MS 5-77

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

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