

**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.

Document Number	Document Title
100068	Refund and Payment Options - Common Questions

State of Wisconsin
Department of Revenue

Refund and Payment Options

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. What options do I have to receive my refund through Wisconsin e-file?
2. What options do I have to pay my individual income tax due through Wisconsin e-file?
3. What if I cannot pay my tax due when I electronically file my 2019 individual income tax return?
4. What happens if I file my income tax return on time, but fail to pay the amount owed by the filing deadline?
5. Can I still file my 2019 income tax return using Wisconsin e-file after April 15th?
6. Can I file my 2014 through 2019 income tax returns using Wisconsin e-file?

1. **What options do I have to receive my refund through Wisconsin e-file?**

Wisconsin e-file provides three options for receiving a refund:

- o Direct deposit to checking account (you need your routing transit number and checking account number)
- o Direct deposit to savings account (you need your routing transit number and savings account number)
- o Check mailed to the address on your return (it takes longer to issue a paper check)

NOTE: If your financial institution rejects the direct deposit, the department will mail a paper check to the address on your tax return.

2. **What options do I have to pay my individual income tax due through Wisconsin e-file?**

Wisconsin e-file provides four options for paying:

- Direct Debit/Withdrawal — You can file your 2019 return now and pay electronically anytime through April 15th. If you file after April 15th, you still have the option to choose direct debit/withdrawal and pay on the day that you file your return.
- Pay by Credit Card — You can pay through a credit card. Accepted credit cards include American Express, Discover, MasterCard and VISA. You cannot post-date a credit card payment. You will be charged a convenience fee for this option. The Department of Revenue does not receive any portion of this fee. (Payment made through [officialpayments.com](https://www.revenue.wisconsin.gov/officialpayments))
- Pay by check or money order — You can pay by check or money order. You will have to complete and print a  Form EPV (Electronic Payment Voucher). Make sure the social security number(s), complete name(s) and amount due match the income tax return you filed.
- Pay Online — You can transfer the amount you owe directly from your bank account, after you have e-filed your income tax return.

3. **What if I cannot pay my tax due when I electronically file my 2019 individual income tax return?**

You can e-file and pay the amount owed at a later date; but, for 2019, full payment must be made on or before April 15 to avoid interest and/or penalties. You can:

- Post-date your payment through direct debit/withdrawal or Pay Online up to April 15
- Pay by credit card on or before April 15 (your credit card will be charged immediately) on [officialpayments.com](https://www.revenue.wisconsin.gov/officialpayments)
- Pay by check or money order on or before April 15. Include a complete  Form EPV with your payment (make sure the name(s), social security number(s), and amount due matches the information on the income tax return you filed)

If you cannot pay the full amount owed, you should pay whatever amount you can on or before April 15. You will be billed for the balance owed, plus any interest and/or penalties.

You need to file your tax return on or before April 15 to avoid late filing fees and/or penalties, unless you have a valid extension of time to file.

4. **What happens if I file my income tax return on time, but fail to pay the amount due by the filing deadline?**

An amount owed that is paid late is subject to interest and possibly penalties. You will receive a bill for any unpaid tax, interest and/or penalties. You should pay whatever amount you can on or before April 15 to reduce the interest and penalty charges.

5. **Can I still file my 2019 income tax return using Wisconsin e-file after April 15th?**

Yes. Wisconsin e-file will be available for use after April 15, whether you have a refund or an amount owed. To avoid any late filing fees, you need to have a valid extension of time to file. Please remember that you may be subject to interest, penalties and other fees for late filing and paying an amount owed after the due date.

6. **Can I file my 2014 through 2019 income tax returns using Wisconsin e-file?**

Yes. Wisconsin e-file is available to file your 2014 through 2019 Wisconsin income tax returns, subject to interest, penalties and other fees for late filing and paying an amount owed after the due date.

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of February 11, 2020: Sections 71.01, 71.82 and 71.83, Wis. Stats., and sec. Tax 1.12, Wis. Adm. Code.

Laws enacted and in effect after February 11, 2020, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to February 11, 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:

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