

**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
100262	Wisconsin Tax Return Filing and Payment Deadlines Related to COVID-19 - Information Article



Wisconsin Tax Return Due Dates and Payments

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.

This guidance document provides information about the effect of Internal Revenue Service (IRS) Notice 2020-18 issued as a result of the COVID-19 pandemic. See the [IRS common questions](#) for more information.

1. Is Wisconsin following the extended due dates for filing 2019 income tax returns as provided in the IRS Notice 2020-18?

Yes, federal extensions provided in IRS Notice 2020-18 may be used for Wisconsin purposes. Returns with a due date of April 15, 2020 are extended to July 15, 2020. See the chart below for tax return due dates.

2. Is Wisconsin postponing interest and penalties on payments not made until July 15, 2020 as a result of IRS Notice 2020-18?

Yes, unpaid income and franchise tax originally due April 15, 2020, will not accrue interest or penalties until July 16, 2020. Returns due on any other date will accrue interest and/or penalties from the unextended due date of the return. See the chart below for tax return due dates.

3. Does IRS Notice 2020-18 extend the time to file a homestead credit claim?

No, the deadline to file a 2015 homestead credit claim is April 15, 2020 and the deadline to file a 2019 homestead credit claim is April 15, 2024.

4. Does underpayment interest apply to 2019 income/franchise tax returns?

Underpayment interest will not apply to calendar-year 2019 income/franchise tax returns or returns with a due date of April 15, 2020.

5. Does underpayment interest apply to 2019 pass-through withholding tax returns?

Underpayment interest will not apply to calendar-year 2019 pass-through withholding tax returns or returns with a due date of April 15, 2020.

6. Is Wisconsin extending the first estimated income/franchise tax payment due on April 15, 2020?

Yes, the first estimated income/franchise tax payment for 2020 that is due April 15, 2020 is extended to July 15, 2020. Underpayment interest will begin July 16, 2020 for this first estimated tax payment. All other estimated income/franchise and pass-through withholding tax payments for 2020 are due as prescribed by law, and underpayment interest applies after the due date of the estimated tax payment.

7. If I scheduled an income tax or pass-through withholding tax payment for April 15, 2020, can I move the scheduled payment to July 15, 2020?

You may call the department at 608-266-2772 to cancel your scheduled payment. The department cannot reschedule payments, but you can do so online at <https://tap.revenue.wi.gov/pay/>.

8. Does an extension apply for contributions to a Wisconsin college savings account?

No, contributions to a Wisconsin college savings account must be made by April 15, 2020 to qualify for the 2019 Wisconsin income tax return subtraction.

9. Does an extension apply for contributions to an Individual Retirement Account (IRA)?

Yes, contributions to an IRA for 2019 must be made by the due date for filing your income tax return. Since this date has been postponed to July 15, 2020, the date for making contributions to an IRA is also postponed to July 15, 2020.

10. Does an extension apply for contributions to a health savings account (HSA) or Archer medical savings account (MSA)?

Yes, contributions to an HSA or Archer MSA for 2019 must be made by the due date for filing your income tax return. Since this date has been postponed to July 15, 2020, the date for making contributions to an HSA or Archer MSA is also postponed to July 15, 2020.

11. Is there an extension to file and pay withholding deposit reports (WT-6)?

You may request a one-month extension to file a withholding deposit report. Request an extension before the unextended due date of the report through My Tax Account or by emailing DORRegistration@wisconsin.gov. The email request must include the taxpayer's name, address, identification number, and the reporting period for which the extension is requested.

There isn't an extension of time to pay withholding deposit reports to the department. Interest will be imposed during the one-month extension period at a rate of one percent.

12. Is there an extension to file and pay sales and use tax returns?

You may request a one-month extension to file a sales and use tax return. Request an extension before the unextended due date of the return through My Tax Account or by emailing DORRegistration@wisconsin.gov. The email request must include the taxpayer's name, address, identification number, and the reporting period for which the extension is requested.

There isn't an extension of time to pay sales and use taxes to the department. Interest will be imposed during the one-month extension period at a rate of one percent.

13. Is there an extension to file and pay excise tax returns (motor fuel, alcohol, and tobacco)?

You may request a one-month extension to file an excise tax return. Request an extension before the unextended due date of the return through My Tax Account or by emailing DORExciseTaxpayerAssistance@wisconsin.gov. The email request must include the taxpayer's name, address, identification number, and the reporting period for which the extension is requested.

There isn't an extension of time to pay excise taxes to the department. Interest will be imposed during the one-month extension period at a rate of one percent.

14. How can I check the status of my Wisconsin refund?

Check the status of your refund at <https://www.revenue.wi.gov/Pages/Apps/TaxReturnStatus.aspx>.

Updated Due Dates for 2019 Wisconsin Tax Returns

The following chart provides updated 2019 Wisconsin tax return due dates as a result of IRS Notice 2020-18:

Form	Due Date	Extended Due Date
Form 1: Individual Income Tax Return	July 15, 2020	October 15, 2020*
Form 1NPR: Nonresident and Part-Year Resident Individual Income Tax Return	July 15, 2020	October 15, 2020*
Schedule H/H-EZ: Homestead Credit Claim	April 15, 2024	N/A
Form 2: Fiduciary Income Tax Return for Estates and Trusts	July 15, 2020	September 30, 2020*
Form 3: Partnership Return	March 16, 2020	September 15, 2020
Form 1CNP: Composite Individual Income Tax Return for Nonresident Partners	July 15, 2020	October 15, 2020*
Form 4/6: Non-Combined/Combined Corporation Franchise or Income Tax Return (12/31 year-end)	July 15, 2020	February 15, 2021**
Form 4/6: Non-Combined/Combined Corporation Franchise or Income Tax Return (6/30 year-end for taxable years beginning before January 1, 2026)	September 15, 2020	May 17, 2021
Form 4/6: Non-Combined/Combined Corporation Franchise or Income Tax Return (other than 6/30 or 12/31 year-end)	15th day of 4th month	15th day of 11th month
Form 4T: Exempt Corporation Franchise or Income Tax Return	May 15, 2020	December 15, 2020**
Form 4T: Exempt Employee's Trust, IRA, MSA Fiduciary Income Tax Return for Estates and Trusts	July 15, 2020	October 15, 2020*
Form 4T: Exempt Non-Employee's Trust, IRA, MSA Fiduciary Income Tax Return for Estates and Trusts	May 15, 2020	December 15, 2020*
Form 5S: Tax-Option (S) Corporation Franchise or Income Tax Return	March 16, 2020	October 15, 2020**
Form 1CNS: Composite Wisconsin Individual Income Tax Return for Nonresident Tax-Option (S) Corporation Shareholders	July 15, 2020	October 15, 2020*
Form PW-1: Partnerships – Nonresident Income or Franchise Tax Withholding on Pass-Through Entity Income	March 16, 2020	October 15, 2020**
Form PW-1: Tax-Option (S) Corporation – Nonresident Income or Franchise Tax Withholding on Pass-Through Entity Income	March 16, 2020	October 15, 2020**
Form PW-1: Estates and Trusts – Nonresident Income or Franchise Tax Withholding on Pass-Through Entity Income	July 15, 2020	February 15, 2021**

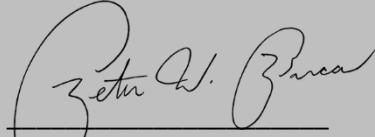
* Pursuant to sec. 71.03(7), Wis. Stats., extension of time to file returns of natural persons and fiduciaries is subject to the time granted by the Internal Revenue Service (IRS). The extended due dates provided are based on the IRS extended due dates as of March 23, 2020.

** Pursuant to secs. 71.24(7)(a) and 71.775(4)(bm)1., Wis. Stats., corporations and pass-through withholding tax returns are granted an automatic seven-month extension.

Certification Statement

As the Secretary of the Wisconsin Department of Revenue (DOR), I have reviewed this guidance document or proposed guidance document and I certify that it complies with secs. 227.10 and 227.11, Wis. Stats.. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is not explicitly required or explicitly permitted by a statute or rule that has been lawfully promulgated. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is more restrictive than a standard, requirement, or threshold contained in the Wisconsin Statutes.

DEPARTMENT OF REVENUE



Peter Barca

Secretary of Revenue

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of March 25, 2020: Chapters 71, 77, 78, and 139, Wis. Stats., and secs. Tax 4.001, 7.001, 8.001, and 9.001, Wis. Admin. Code.

Laws enacted and in effect after March 25, 2020, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to March 25, 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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