

**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>100264</b>	Individual Income Tax Filing Deadlines - Common Questions

State of Wisconsin  
Department of Revenue

# Individual Income Tax Filing Deadlines

**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.**

**The due dates for filing and making payments for certain 2019 income/franchise tax returns have changed, including the due date for the first estimated tax payment for tax year 2020. The documents on this web page may not reflect the new due dates. For information on the new filing and payment due dates, see the article [Wisconsin Tax Return Due Dates and Payments](#).**

1. [What is the deadline for filing my Wisconsin return?](#)

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## 1. What is the deadline for filing my Wisconsin return?

Your 2019 return must be filed by April 15, 2020, unless you request an extension of time to file.

A paper return is considered filed by the due date if all three of the following conditions are met:

- o the return is mailed in a properly addressed envelope with the postage duly prepaid,
- o the envelope containing the return is postmarked on or before the due date, and
- o the return is received by the Department of Revenue within 5 days of the due date.

If you file late, without an extension, you are subject to penalties and interest.

For information on obtaining a Wisconsin extension of time to file, see the [Extensions for Paper and Electronically Filed Returns](#) [Common Question](#).

## Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations enacted as of April 6, 2020: Section 71.03, Wis. Stats.

Laws enacted and in effect after April 6, 2020, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to April 6, 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

WISCONSIN DEPARTMENT OF REVENUE

Customer Service Bureau

PO Box 8949

Madison, WI 53708-8949

Phone: (608) 266-2486

Fax: (608) 267-1030

Email additional questions to [DORIncome@wisconsin.gov](mailto:DORIncome@wisconsin.gov)

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

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