

**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
100267	COVID-19 Request for Relief - Questions and Answers - Information Article

State of Wisconsin
Department of Revenue

COVID-19 Request for Relief - Questions and Answers

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 department may grant waivers and extensions to taxpayers that request COVID-19 relief for certain returns and payments due in 2020. Information about this relief is provided at revenue.wi.gov in an article titled "Taxpayers May Request Extensions and Waivers During the COVID-19 Public Health Emergency." This document provides additional information about this relief.

1. Is there any relief available if I already filed and paid my taxes?
2. I filed my return but am not able to pay. What should I do?
3. I've been granted an extension, but I still can't pay by the extended due date. What should I do?
4. My business was closed during the period and I have no tax due. What should I do?
5. Will I lose the retailer's discount on my sales tax return if I file or pay late?
6. I received a notice of amount due from the department. Can I request an extension of time to pay or appeal?
7. Why won't the application accept my FEIN?
8. What is the deadline for applying for relief?

1. **Is there any relief available if I already filed and paid my taxes?**

If you paid interest and penalties for an eligible period, you may request relief by using the appeal process in My Tax Account. No relief is available if you filed and paid your taxes and did not incur any interest or penalties.

Note: Persons granted relief for interest and penalties will retain their retailer's discount on a timely-paid sales and use tax return.

2. **I filed my return but am not able to pay. What should I do?**

You may not request an extension for returns that have already been filed. However, you may request a waiver of interest and penalties by doing one of the following:

- Within 60 days of your notice date, file an appeal using My Tax Account.
- After 60 days of your notice date, send a request to DORCompliance@wisconsin.gov.

3. I've been granted an extension, but I still can't pay by the extended due date. What should I do?

You should file your return by the extended due date to avoid late filing fees and penalties. If you do not pay by the extended due date, interest will accrue at 18% per year on any unpaid balance.

If you are unable to pay, you may [request a payment plan](#). A collection fee of 6 ½ % (\$35 minimum) and a \$20 payment plan fee will apply. From now to July 15, 2020, we will not require financial disclosure documentation for payment plans related to business taxes that can be resolved within 12 months.

4. My business was closed during the period and I have no tax due. What should I do?

You must file a return showing \$0 tax due for the period (zero return). You can request an extension to file zero returns, but returns not filed by the due date, including any extended due date, may be subject to late filing fees.

5. Will I lose the retailer's discount on my sales tax return if I file or pay late?

The retailer's discount is allowed if the taxes are paid on or before the due date of the return, or on or before the extended due date if one has been granted.

6. I received a notice of amount due from the department. Can I request an extension of time to pay or appeal?

Contact us before the due date of the notice using the contact information in the notice.

7. Why won't the application accept my FEIN?

Sole proprietorship businesses may have to enter their social security number. The department may not have a record of your FEIN or may have a different FEIN on record.

Contact us at 608-266-2776 for assistance.

8. What is the deadline for applying for relief?

The department will accept applications [online](#) through June 10.

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations enacted as of April 21, 2020: Chapters 71, 77, 78, and 139, Wis. Stats., sections 66.0615, 196.025, and 323.10, Wis. Stats., and secs. Tax 2, 4, 7, 8, 9, and 11, and sec. PSC 172, Wis. Adm. Code.

Laws enacted and in effect after April 21, 2020, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to April 21, 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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Email additional questions to DORBusinessTax@wisconsin.gov

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