

**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
100266	Taxpayers May Request Extensions and Waivers During the COVID-19 Public Health Emergency – Information Article

State of Wisconsin
Department of Revenue

Taxpayers May Request Extensions and Waivers During the COVID-19 Public Health Emergency

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.

 (2019 Wis. Act 185, create sec. 323.265, Wis. Stats., and nonstatutory provision in sec. 105 (14) of the Act, effective April 16, 2020)

State's General Fund and Transportation Fund Taxes

The Act allows the secretary of revenue to waive, on a case-by-case basis, any penalty or interest that accrues during the period covered by the public health emergency declared on March 12, 2020, by executive order 72, if the date required by law for the remittance of tax is during the period covered by the public health emergency. The secretary may waive interest and penalties if he determines that the person's failure is due to the effects of the COVID-19 pandemic. This waiver applies to a tax that goes to the state's general fund or transportation fund.

Other Taxes and Fees

The Act also allows the department to extend any deadline that falls within the period covered by the public health emergency declared on March 12, 2020, by executive order 72, to the end of the public health emergency plus 30 days. If the department grants an extension, the department may not charge any interest or penalties that would otherwise be due with respect to the extended deadline. This extension does not apply to property tax or any tax that goes into the state's general fund or transportation fund.

Important Note: Dates for extensions and waivers are based on the period covered by the public health emergency declared on March 12, 2020, by executive order 72. Any extension of the declared public health emergency by the Wisconsin legislature may affect the periods and dates provided in this article. The department will provide updates if the state of emergency is extended.

As a result of this Act, the department may grant extensions to taxpayers that request relief for returns and payments due in 2020 as described below.

- Returns and payments for the following taxes that are due from March 12 through May 11 may be extended to May 11:
 - Employer withholding tax
 - State and county sales and use taxes
 - Excise taxes (alcohol, cigarette, tobacco and vapor products, motor fuel)

- Returns and payments for the following taxes that are due from March 12 through June 10 may be extended to June 10:
 - Local Exposition District Sales Taxes (Lodging, Rental Car, and Food and Beverage)
 - Premier Resort Area Sales Taxes
 - Limousine Fee
 - Rental Vehicle Fees
 - Dry Cleaning License and Products Fee
 - Police and Fire Protection Fee

Who can apply for relief? Any person registered for the tax types listed above whose ability to file and pay is affected by the COVID-19 pandemic.

What periods are eligible? Any return and payment that is due during the periods described above.

Example 1: A monthly filer for sales and use tax may request an extension for the February and March returns and payments due in March and April, respectively.

Example 2: A quarterly withholding tax filer may request an extension for the first quarter (January – March) return and payment that is due in April.

When will interest begin? Interest begins to accrue after the May 11 or June 10 extension date, depending on the tax type as indicated above.

If I was previously granted an extension to file, do I need to request a waiver for penalty and interest on the payment? Yes, if you were previously granted an extension to file your return, you must complete the request to be granted an extension to file and pay, and have interest and penalties waived, to the May 11 or June 10 extension dates.

How to apply? Complete the [request](#).

Is there any relief for income and franchise taxes? Yes. Most income and franchise tax returns are provided relief until July 15, 2020. See the [guidance](#) document.

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations enacted as of April 20, 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 20, 2020, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to April 20, 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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