
Wisconsin Legislative Council

ACT MEMO



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2021 Wisconsin Act 40
[2021 Assembly Bill 18]

**State Income Tax Filing and
Payment Deadlines**

BACKGROUND

State and federal law specify when income tax returns must be filed and when tax payments must be made. Under prior state law, an individual was required to file income tax returns and pay any income taxes owed **by April 15th** of the year following the close of the taxable year. The state's April 15th date coincided with the typical federal deadline for filing and paying income taxes. State law also allows individuals to request an extension of the time to file a return in accordance with federal law, but taxes owed upon filing are subject to an interest rate of 12 percent during the extension period unless an exception under state law applies.

2021 WISCONSIN ACT 40

2021 Wisconsin Act 40 removes the April 15th deadline for filing and paying individual income tax returns, and instead requires that income tax returns be filed, and any income tax payments owed be paid, **by the deadline for the corresponding federal tax returns**, not including extensions. Interest on the underpayment of taxes remain applicable during a taxpayer-requested extension. The act also clarifies that tax returns must be filed and paid to the Department of Revenue.

Effective date: May 23, 2021

SG:AM:mca;jal