

State of Wisconsin



2021 Assembly Bill 18

Date of enactment: **May 21, 2021**
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2021 WISCONSIN ACT 40

AN ACT *to amend* 71.03 (6) (a), 71.03 (8) (b) and 71.03 (8) (c) of the statutes; **relating to:** adopting federal law changes to extend the time for filing individual income tax returns.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 71.03 (6) (a) of the statutes is amended to read:

71.03 (6) (a) Reports required under this section shall be made to the department of revenue on or before April 15 following the close of a year referred to in sub. (2) (a), or if such person's fiscal year is other than the calendar year then on or before the 15th day of the 4th month following the close of such fiscal year, or if the return is for less than a full taxable year on the date applicable for federal income taxes under the Internal Revenue Code, to the department of revenue the date required to file the corresponding federal income tax return, not including any extension, to the internal revenue service, in the manner and form prescribed by the department of revenue, whether notified to do so or not. Such persons shall be subject to the same penalties for failure to report as those who receive notice. If the taxpayer is unable to make his or her own return, the return shall be made by a duly authorized agent or by the guardian or other person charged with the care of the person or property of such taxpayer.

SECTION 2. 71.03 (8) (b) of the statutes is amended to read:

71.03 (8) (b) The final payment of taxes on incomes of persons other than corporations who file on a calendar year basis shall be made on or before ~~April 15 following the close of the calendar year~~ the deadline for filing returns under sub. (6) (a), except for persons electing to have the department compute their tax under sub. (4). ~~If the return of a person other than a corporation is made on the basis of a fiscal year, such final payment shall be made on or before the 15th day of the 4th month following the close of such fiscal year, except for persons electing to have the department compute their tax under sub. (4).~~

SECTION 3. 71.03 (8) (c) of the statutes is amended to read:

71.03 (8) (c) If the taxpayer elects under sub. (4) (a) to have the department compute the tax on his or her income and the taxpayer files his or her return on or before the date on which such return is required to be filed under sub. (6) (a), the amount of taxes due thereon, as stated in the notice from the department under sub. (4) (b), shall become delinquent if not paid on or before the due date stated in the notice to the taxpayer. Such amounts of taxes due shall not be subject to any interest, other than extension interest, prior to the date of delinquency. Taxes due on returns filed after the date on which returns are required to be filed shall be deemed delinquent as of the due date of the return.

* Section 991.11, WISCONSIN STATUTES: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication."