

**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
100035	Payment of Taxes - Common Questions

State of Wisconsin
Department of Revenue

Payment of Taxes

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.

1. How can I pay?
2. What should I do if I cannot pay the full amount due with my tax return?
3. How do I request a payment plan?

1. How can I pay?

o **Pay by Automatic Withdrawal**

- It's free and you decide when the payment is withdrawn.
- Funds must be available in the account on the withdrawal date specified.
- You may file your return early and set the payment to be withdrawn on the due date.
- For returns filed after April 18, the payment is effective on the request date. If the date is later than the return file date, the return will be rejected.
- Returns will be rejected if the payment date is missing or invalid.

o Pay by Credit Card

In cooperation with Official Payments Corporation, you can make a full or partial payment on your liability by credit card. For more information, please go to our Pay by Credit Card page.

o **Pay by check**

If you filed electronically, enclose your check with Form EPV (Electronic Payment Voucher) and mail to:

Wisconsin Department of Revenue
PO Box 930208
Milwaukee, WI 53293-0208

If you filed a paper return, enclose your check with your return. If you do not enclose a check, a bill will be sent to you after the return has been processed. **Note:** This may take several weeks and may result in interest being due in addition to the amount owed. Payments without a payment voucher, department notice, or identification number may be delayed in processing.

2. What should I do if I cannot pay the full amount due with my tax return?

If you cannot pay the full amount due with your return, file a completed return on time and pay as much as possible. By filing on time, you avoid late filing fees and possible negligence penalties. Then contact the Department of Revenue to request assistance in resolving your balance using the contact information listed at the bottom of this page or reviewing the options available on our Delinquent Tax page.

3. How do I request a payment plan?

See [Question 5](#) on our Delinquent Tax page.

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of October 14, 2019: Sections 71.01, 71.80, 71.82, 71.83, 71.91, 71.92, 73.03, 78.005, 78.39, 78.55, 139.01, 139.30 and 139.75, Wis. Stats., and sec. Tax 1.12, Wis. Adm. Code.

Laws enacted and in effect after October 14, 2019, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to October 14, 2019, 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:

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Email additional questions to DORCompliance@wisconsin.gov

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

Guidance Document Number: 100035

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