

**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
100211	Tax Filing Extensions For Paper and Electronically Submitted Returns - Common Questions

State of Wisconsin
Department of Revenue

Tax Filing Extensions For Paper and Electronically Submitted Returns

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. Are extensions available if I can't file my Wisconsin return by the due date?
2. If I have an extension, will this extend the time to pay any tax due?
3. What extension is available for those individuals serving in a combat zone?
4. What geographical areas are considered combat zones?
5. What extension is available for federally-declared disaster areas?

1. **Are extensions available if I can't file my Wisconsin return by the due date?**

Your 2019 individual income tax return must be filed by April 15, 2020, unless you have an extension of time to file. The following extension of time to file options are available:

- Extensions available under federal law may be used for Wisconsin purposes, even if you do not need a federal extension because you filed your federal return by April 15, 2020. To obtain an extension only for Wisconsin, you must attach a statement to your Wisconsin income tax return indicating you wish to take the federal Form 4868 extension provision or attach a copy of the federal Form 4868, *Application for Automatic Extension of Time to File U.S. Individual Income Tax Return*, with only the name, address, and signature areas completed.
- If you have an extension for filing your federal return, this automatically gives you a 6-month Wisconsin extension, provided you attach a copy of your federal extension application to your Wisconsin income tax return.
- If you are allowed an automatic 2-month extension for filing your federal return because you are outside the United States and Puerto Rico on April 15, 2020, this automatically gives you a Wisconsin extension. Attach a statement to your Wisconsin return explaining how you qualify.

2. **If I have an extension, will this extend the time to pay any tax due?**

Even though you may have an extension of time to file your individual income tax return, you will owe interest on any tax not paid by April 15, 2020. Returns not filed by April 15, 2020, or during an extension period, are subject to additional interest and penalties. If you expect to owe additional tax, you can avoid the 1% per month interest charge during the extension period by paying the tax you will owe by April 15, 2020. Submit the payment with a [2019 Wisconsin Estimated Tax Voucher](#).

Exception:

You will not be charged interest during an extension period if:

- You served in support of Operation Freedom's Sentinel, or
- You qualify for a federal extension because of service in a combat zone, or
- You qualify for a federal extension due to a federally-declared disaster.

See your tax form instructions for codes to enter in the "special conditions" box on your return.

3. What extension is available for those individuals serving in a combat zone?

The deadline for filing an individual income tax return, paying any tax you may owe, and filing a claim for refund is automatically extended if you serve in a combat zone. This applies to members of the Armed Forces, as well as Red Cross personnel, accredited correspondents, and civilians under the direction of the Armed Forces in support of the Armed Forces.

The deadline for filing your return, paying any tax due, and filing a claim for refund is extended for at least 180 days after the later of:

- The last day you are in a combat zone (or the last day the area qualifies as a combat zone), or
- The last day of any continuous qualified hospitalization for injury from service in the combat zone.

4. What geographical areas are considered combat zones?

Combat zones are designated by an Executive Order from the President as areas in which the U.S. Armed Forces are engaging or have engaged in combat. **Note:** A qualified hazardous duty area (the Sinai Peninsula of Egypt) is treated in the same manner as if it were a combat zone for purposes of extensions available for those serving in a combat zone.

For more information, see federal [Publication 3, Armed Forces' Tax Guide](#).

5. What extension is available for federally-declared disaster areas?

Any extension granted by federal law or by the Internal Revenue Service extends the date for filing the corresponding Wisconsin return.

Affected taxpayers eligible for the postponement of time to file returns may include:

- An individual whose principal residence and a business entity whose principal place of business is located in an area designated as a disaster area
- An individual who is a relief worker assisting in a covered disaster area, who is affiliated with recognized government or philanthropic organizations
- An individual whose principal residence, and a business entity whose principal place of business is not located in a covered disaster area, but whose records necessary to meet a filing deadline are maintained in a covered disaster area

- An estate or trust that has tax records necessary to meet a filing deadline in a covered disaster area
- A spouse of an affected taxpayer, solely with regard to a joint return of the spouses

Income tax returns of taxpayers other than corporations

The extended deadline to file the federal income tax return applies for filing the related Wisconsin income tax return of affected taxpayers. When filing the Wisconsin income tax return, taxpayers should enter the number "03" in the Special Conditions box on the front of the return and write the name of the federally-declared disaster on the line provided.

Corporation franchise or income tax returns

Affected corporations are allowed an additional 30 days beyond the extended federal deadline to file the related Wisconsin franchise or income tax return.

State sales and use, withholding, and excise tax returns, reports, and payments

An affected taxpayer may request a 30-day extension of time to file and pay by contacting:

Registration Unit
Wisconsin Department of Revenue
PO Box 8902
Madison, WI 53708-8902

Taxpayers with questions about their particular tax situations may contact the Department:

Individual taxpayers – (608) 266-2772
Business taxpayers – (608) 266-2776
Alcohol Beverages, Cigarette/Tobacco, and Motor Fuel taxpayers – (608) 266-6701

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of October 22, 2019: Sections 71.03, 71.09, 71.24, 71.29, 71.44, 71.775, 73.03 and 77.58, Wis. Stats., secs. Tax 2.88 and 2.96, Wis. Adm. Code, and 26 U.S. Code §§ 7508 and 7508A.

Laws enacted and in effect after October 22, 2019, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to October 22, 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:

MS 5-77
WISCONSIN DEPARTMENT OF REVENUE
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Email additional questions to DORIncome@wisconsin.gov

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