

**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 documents 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
P401	Publication 401, <i>Extensions of Time to File</i>



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.

Extensions of Time to File

Includes information on extensions to file the following Wisconsin returns and reports:

- Individual income tax returns
- Corporation franchise or income tax returns
- Homestead and farmland preservation credit claims
- Sales/use tax returns
- Partnership returns
- Fiduciary income tax returns
- Withholding reports
- Information returns

TABLE OF CONTENTS

	Page
1. INTRODUCTION	3
2. TAX FORMS AND EXTENSIONS.....	3
A. Individual Income Tax Returns	3
(1) Federal extensions	3
(2) Wisconsin-only extensions.....	4
(3) Tax payments	5
B. Corporation Franchise or Income Tax Returns.....	5
(1) Federal extensions	6
(2) Wisconsin-only extensions.....	6
(3) Nonresident composite return (Form 1CNS)	6
(4) Consolidated federal return	7
(5) Tax payments	7
C. Homestead and Farmland Preservation Credit Claims	7
D. Sales and Use Tax Returns (includes local exposition and premier resort area tax returns and rental vehicle fee returns)	8
(1) One-month extension	8
(2) How to obtain an extension	8
(3) Retailer's discount.....	8
(4) Tax payments	9
E. Partnership Returns	9
(1) Federal extensions	9
(2) Wisconsin-only extensions.....	9
(3) Nonresident partners' composite return (Form 1CNP)	10
(4) Tax payments	10
F. Fiduciary Income Tax Returns.....	10
(1) Federal extensions	11
(2) Wisconsin-only extensions.....	11
(3) Tax payments — fiduciary and business income tax	11
G. Withholding Reports.....	12
(1) 30-day extension — Annual Reconciliation (Form WT-7)	12
(2) One month extension — Withholding Deposit Reports (Form WT-6).....	12
(3) How to obtain an extension	12
(4) Interest on deposits	13
H. Information Returns	13
(1) Extensions permitted — information returns with Wisconsin withholding	13
(2) Extensions permitted — information returns with no Wisconsin withholding	13
3. ANY QUESTIONS?	14

IMPORTANT CHANGES

There are no substantive differences between the 2018 and 2019 versions of this publication.

1. INTRODUCTION

This publication contains information about obtaining an extension of time to file a Wisconsin tax return or report with the Wisconsin Department of Revenue, as well as addresses and telephone numbers to use for obtaining additional information about extensions.

Note: This publication does not contain information relating to fuel taxes, petroleum inspection fees, beverage taxes, cigarette and tobacco products taxes, or dry cleaning fees. The due dates for filing returns or reports relating to those taxes or fees cannot be extended.

2. TAX FORMS AND EXTENSIONS

Sections A through H in Part 2 list various Wisconsin tax returns or reports that must be filed. The sections are arranged by type of tax.

Each section includes information pertinent to the particular tax type, such as:

- The various forms for each type of tax
- Their original due dates
- Extension periods (if extensions are permitted)
- Extension forms to use for Wisconsin extensions
- How federal extensions apply for Wisconsin purposes
- More information about available federal extensions
- Obtaining Wisconsin extensions when federal extensions are not obtained
- How extensions affect tax payments

A. Individual Income Tax Returns

Individual income tax returns are filed on a Form 1 or 1NPR. The due date for filing the return is April 15 or the 15th day of the 4th month after the end of the taxable year for fiscal filers.

(1) Federal extensions

Any extension of time granted by federal law or by the Internal Revenue Service (IRS) for filing a federal individual income tax return automatically extends the date for filing the corresponding Wisconsin return. A federal extension extends the due date of the Wisconsin return to the extended due date of the federal return, regardless of when the federal return is actually filed.

Extensions of time to file federal individual income tax returns with the IRS include the following:

- Automatic six-month extension from the original due date of the return (use Form 4868).

- Extension to 30 days after the date on which a taxpayer expects to meet the bona fide residence or physical presence test to qualify for the foreign earned income exclusion and/or the foreign housing exclusion or deduction (use Form 2350).

Note: Taxpayers who must allocate moving expenses may be given an extension to 90 days after the end of the year following the year they moved to the foreign country.

- Automatic two-month extension from the original due date of the return, for certain persons living or on duty in military or naval service outside the United States and Puerto Rico on the due date of the return (attach a statement to the tax return when it is filed with the IRS, explaining how the requirements are met). Complete the "Special Conditions" section located to the right of the Filing Status section on page 1 of the Wisconsin return.
- Additional four-month extension for certain persons living or on duty in military or naval service outside the United States and Puerto Rico (use Form 4868).
- Extension related to serving in a combat zone (qualifying civilian taxpayers write "COMBAT ZONE" and the deployment date at the top of the tax return filed with the IRS). Complete the "Special Conditions" section located to the right of the Filing Status section on page 1 of the Wisconsin return.

This extension is available to a taxpayer who served in (or in support of) the Armed Forces in a combat zone. For purposes of this extension, "combat zone" includes a qualified hazardous duty area. It is also available to the qualifying individual's spouse filing a separate tax return, for tax years beginning two years or less after the last day the area qualifies as a combat zone. However, it is not available to the spouse for any period the qualifying individual is hospitalized in the United States for injuries incurred in a combat zone.

Note: A combat zone includes the Sinai Peninsula of Egypt for purposes of the federal extension provisions.

The extension period for an extension related to combat zone service is the total of:

- 180 days after the later of: a) the last day a taxpayer is in a combat zone (or the last day the area qualifies as a combat zone); or b) the last day of continuous qualifying hospitalization for injuries from service in the combat zone; plus
 - The number of days in the filing period (until the original due date), or the number of days that were left in the filing period when the taxpayer entered the combat zone.
- Extension related to a federally-declared disaster (write the assigned disaster designation at the top of the return filed with the IRS). Complete the "Special Conditions" section located to the right of the Filing Status section on page 1 of the Wisconsin return.

Note: Submit a copy of the federal extension form with the Wisconsin return when it is filed. Do not submit a copy prior to filing the return.

(2) Wisconsin-only extensions

Extensions available under federal law may be used for Wisconsin purposes, even if the corresponding federal tax return is filed without an extension. It is not necessary to submit a federal extension request to the IRS. A Wisconsin-only extension may be obtained by including one of the following with the Wisconsin income tax return when it is filed:

- A copy of the appropriate federal extension application (only the name, address, and signature line, if one is provided, must be completed); or

- A statement indicating which federal extension provision is being used. If the extension relates to service in a combat zone or a federally-declared disaster, complete the "Special Conditions" section located to the right of the Filing Status section on page 1 of the Wisconsin return.

(3) Tax payments

It is not necessary to pay the Wisconsin tax that is estimated to be due in order to receive an extension of time to file the tax return. However, an extension of time to file is not an extension of time to pay the tax. Tax not paid by the original due date of the return is subject to interest of 1% per month during the extension period.

Exception: Interest will not be charged if the taxpayer qualifies for any of the following:

- Serves in the United States in support of Operation Freedom's Sentinel
- Qualifies for a federal extension because of service in a combat zone or contingency operation
- Qualifies for a federal extension due to a federally-declared disaster

Note: A combat zone includes the Sinai Peninsula of Egypt for purposes of the federal extension provisions.

If one of these exceptions is met, complete the "Special Conditions" section located to the right of the Filing Status section on page 1 of the Wisconsin return.

Interest during the extension period can be avoided by paying the taxes that are estimated to be due by the original due date of the tax return. If the actual tax due exceeds the estimate, the balance is subject to interest. Form 1-ES, *Wisconsin Estimated Income Tax Voucher*, or My Tax Account should be used to make this estimated tax payment. To pay using My Tax Account, go to our website at <https://tap.revenue.wi.gov/pay>. If using a voucher, be sure it is for the same year as the tax return.

B. Corporation Franchise or Income Tax Returns

For corporation franchise or income tax returns, there are various forms and due dates for each return that apply as indicated below:

- Form 4, 6 – Corporation franchise or income tax return
 - 15th day of 4th month after end of taxable year
 - Fiscal year ending on June 30th – 15th day of 3rd month after end of fiscal taxable year
- Form 5S – Tax-option (S) corporation franchise or income tax return
 - 15th day of 3rd month after end of taxable year
- Form 4T – Business franchise or income tax return for exempt organizations taxable as corporations
 - 15th day of 5th month after end of taxable year
- Form 4H – Declaration of inactivity
 - 15th day of 4th month after end of taxable year
 - Fiscal year ending on June 30th – 15th day of 3rd month after end of taxable year
- Form 1CNS – S corporation shareholders (nonresident composite income tax return)
 - 15th day of 4th month after end of calendar taxable year

Note: This section also applies to exempt organizations taxable as corporations that are required to file a business franchise or income tax return, Form 4T, to report unrelated business taxable income.

(1) Federal extensions

Any extension of time granted by federal law or by the IRS for filing a federal corporation tax return or exempt organization business tax return automatically extends the date for filing the corresponding Wisconsin return. A federal extension extends the due date of the Wisconsin return to 30 days after the extended due date of the federal return, regardless of when the federal return is actually filed.

Extensions of time to file federal corporation tax returns with the IRS include the following:

- Automatic six or seven-month extension from the original due date of the return (use Form 7004 or, for exempt organizations taxable as corporations, Form 8868).
- Automatic two or three-month extension from the original due date of the return, for certain corporations (attach a statement to the tax return when it is filed with the IRS, stating that the corporation qualifies for an extension under Regulations section 1.6081-5). This extension is for:
 - Foreign corporations with an office or place of business in the United States
 - Domestic corporations whose principal income is from sources within the United States possessions
 - Domestic corporations that transact their business and keep their books and records outside the United States and Puerto Rico
- Additional three or four-month extension for certain corporations (use Form 7004). This extension is available to corporations that qualify for an extension under Regulations section 1.6081-5, as listed above under the automatic two or three-month extension provision.

Note: Submit a copy of the federal extension form or statement with the Wisconsin return when it is filed. Do not submit a copy prior to filing the return.

(2) Wisconsin-only extensions

Wisconsin law provides an automatic extension of 7 or 8 months after the original due date of the corporation's federal return.

(3) Nonresident composite return (Form 1CNS)

A tax-option (S) corporation which has two or more nonresident shareholders who have no Wisconsin income or loss other than their shares of the tax-option (S) corporation income or loss may file a composite return, Form 1CNS, on behalf of those shareholders. Only those shareholders described above may be included on the Form 1CNS. A federal extension for filing the tax-option (S) corporation's federal return automatically extends the due date of the Form 1CNS to 30 days after the federal extended due date. Alternatively, Wisconsin law provides an automatic extension of 7 months after the original due date of the tax-option (S) corporation's federal return.

A tax-option (S) corporation may also receive an extension of time to file Form 1CNS by enclosing with it a statement containing the following information:

- The individual income tax federal extension provision being used
- The name, address, and signature of each shareholder covered by the extension

This provision extends the due date of the Form 1CNS to the extended federal due date.

The Form 1CNS takes the place of individual income tax returns for nonresident shareholders that are included on the Form 1CNS. Extensions allowed to specific shareholders also extend the date to file the Form 1CNS, for those particular shareholders only. See Section A (page 3) for information about individual extensions.

Copies of any federal extensions granted to the corporation and/or individual shareholders, or the statement relating to the federal extension provision, must be submitted with Form 1CNS.

(4) Consolidated federal return

The parent corporation of an affiliated group of corporations may file a consolidated federal corporation income tax return and obtain an extension of time to file the consolidated federal return. Wisconsin does not permit the filing of a consolidated return, but requires the filing of a combined return by corporations in a commonly controlled group engaged in a unitary business.

The federal extension of a parent corporation applies for each affiliated corporation that files a Wisconsin return and, for affiliated corporations that file on a Wisconsin combined return, for all members of the combined group. A copy of the parent corporation's federal extension must be submitted with the Wisconsin return(s) filed.

(5) Tax payments

It is not necessary to pay the Wisconsin tax ("tax" includes economic development surcharge) that is estimated to be due in order to receive an extension of time to file the franchise or income tax return or the nonresident composite income tax return (Form 1CNS). However, an extension of time to file is not an extension of time to pay the tax. Tax not paid by the original due date of the return is subject to interest.

Interest during the extension period is 1% per month. If the net tax due shown on a corporation franchise or income tax return is \$500 or more, interest of 1% per month applies to only 10% of the tax due, and interest of 1.5% per month applies to the balance (this does not apply to Form 1CNS). **Exception:** Interest will not be charged if the corporation qualifies for a federal extension due to a federally-declared disaster.

Interest during the extension period can be avoided by paying the taxes that are estimated to be due by the original due date of the tax return (if the actual tax due exceeds the estimate, the balance is subject to interest). Form Corp-ES, *Wisconsin Corporation Estimated Tax Voucher*, Form PW-ES, *Wisconsin Pass-Through Entity Withholding Estimated Payment Voucher*, and/or My Tax Account should be used to make these estimated tax payments. To pay using My Tax Account, go to our website at <https://tap.revenue.wi.gov/pay>. If using a voucher, be sure it is for the same year as the tax return.

C. Homestead and Farmland Preservation Credit Claims

A homestead credit return is filed on Schedule H or H-EZ. A farmland preservation credit is filed on Schedule FC or FC-A. The due date for filing a homestead credit claim or a farmland preservation credit claim is 4 years after the original due date for filing the corresponding tax return. If no corresponding tax return is filed, the due date for filing the claim is 4 years, 3 ½ months after the end of the calendar year to which the claim relates (for example, April 15, 2024, for a 2019 homestead credit claim). The due date for filing a homestead credit claim or a farmland preservation credit claim **cannot** be extended.

Note: If any due date falls on a Saturday, Sunday, or legal holiday, use the next business day.

D. Sales and Use Tax Returns (includes local exposition and premier resort area tax returns and rental vehicle fee returns)

Sales and use tax returns are filed on Form ST-12. The original due date for filing these returns are as follows:

- Annual filers – last day of month after end of taxable year
- Quarterly filers – last day of month after end of calendar quarter
- Monthly filers – last day of month after end of calendar month
- Early monthly filers – 20th day of month after end of calendar month.

Consumer use tax returns are filed on Form UT-5. The original due date for filing these returns is the last day of the month after the end of the calendar quarter. Local exposition tax returns are filed on Form EX-012, premier resort area tax returns are filed on Form PRA-012, and rental vehicle fee returns are filed on Form RV-012. The original due date for filing these three returns is the same as for Form ST-12 above.

(1) One-month extension

The due date for filing any Wisconsin state, county, and stadium sales and/or use tax return, local exposition tax return, premier resort area tax return, or rental vehicle fee return can be extended to one month after the original due date.

(2) How to obtain an extension

There is no specific form for requesting an extension of time to file a sales/use, local exposition, or premier resort area tax return or rental vehicle fee return. You may request an extension in writing, by email, or through My Tax Account by the original due date.

For written or email requests, include the taxpayer's name, address, and identification number, and identify the return and reporting period for which the extension is being requested.

The identification number can be a seller's permit number, use tax registration number, federal or Wisconsin employer identification number, or social security number.

Send a written request to:

Mail Stop 3-80
Wisconsin Department of Revenue
Registration Unit
PO Box 8902
Madison, WI 53708-8902
DORTOBRegistration@wisconsin.gov

The request must be postmarked, emailed, or submitted electronically by the original due date of the return. Do not submit a copy of the extension request with the tax return when it is filed.

(3) Retailer's discount

Taxpayers entitled to a retailer's discount do not lose the discount by receiving an extension of time to file the sales/use or premier resort area tax return. The retailer's discount applies to the taxes that are paid by

the end of the extension period. However, additional taxes paid after the end of the extension period do not qualify for the discount.

Note: The retailer's discount does not apply to local exposition taxes or rental vehicle fees.

(4) Tax payments

It is not necessary to pay the tax ("tax" includes the rental vehicle fee) that is estimated to be due in order to receive an extension of time to file the sales/use, local exposition, or premier resort area tax return or rental vehicle fee return. However, an extension of time to file is not an extension of time to pay the tax. Tax not paid by the original due date of the return is subject to interest of 1% per month during the extension period.

Interest during the extension period can be avoided by remitting the tax that is estimated to be due with the extension request (if the actual tax due exceeds the estimate, the balance is subject to interest).

E. Partnership Returns

Partnership returns are filed on Form 3 and are due on the 15th day of the 3rd month after the end of the taxable year. A nonresident partners' composite income tax return is filed on Form 1CNP and is due on the 15th day of the 4th month after the end of the calendar taxable year.

(1) Federal extensions

Any extension of time granted by federal law or by the IRS for filing a federal partnership return automatically extends the date for filing the corresponding Wisconsin return. A federal extension extends the due date of the Wisconsin return to the extended due date of the federal return, regardless of when the federal return is actually filed.

Extensions of time to file federal partnership returns with the IRS include the following:

- Automatic six-month extension from the original due date of the return (use Form 7004).
- Automatic two or three-month extension from the original due date of the return for certain partnerships (attach a statement to the return when it is filed with the IRS, stating that the partnership qualifies for an extension under Regulations section 1.6081-5).

This extension is available to partnerships that are required to file returns on the 15th day of the 3rd month after the end of the partnership's taxable year, and that keep their books and records outside the United States and Puerto Rico.

- Additional three-month extension for certain partnerships (use Form 7004). This extension is available to partnerships that qualify for an extension under Regulations section 1.6081-5, as described above under the automatic two or three-month extension provision.

Note: Submit a copy of the federal extension form or statement with the Wisconsin return when it is filed. Do not submit a copy prior to filing the return.

(2) Wisconsin-only extensions

Extensions available under federal law may be used for Wisconsin purposes, even if the corresponding federal partnership return is filed without an extension. It is not necessary to submit a federal extension request to the IRS. A Wisconsin-only extension may be obtained by enclosing one of the following items with the Wisconsin partnership return when it is filed:

- A copy of the appropriate federal extension application (with only the name, address, and signature areas completed)
- A statement indicating which federal extension provision is being used (such as the automatic two-month extension)

(3) Nonresident partners' composite return (Form 1CNP)

A partnership that has two or more nonresident partners who have no Wisconsin income or loss other than their distributive shares of the Wisconsin partnership income or loss may file a composite income tax return, Form 1CNP, on behalf of those partners. Only those partners described above may be included on the Form 1CNP.

A federal extension for filing the partnership's federal return automatically extends the due date of the Form 1CNP to the federal extended due date. The partnership may alternatively obtain a Wisconsin-only extension, which extends the date to file both the Wisconsin partnership return (Form 3) and the Form 1CNP (see "Wisconsin-only extensions," on page 9).

The Form 1CNP takes the place of individual income tax returns for the nonresident partners who are included on the Form 1CNP. Extensions allowed to specific partners also extends the date to file the Form 1CNP, for those particular partners only. See Section A (page 3) for information about individual extensions.

Copies of any federal extensions granted to the partnership and/or individual partners must all be submitted with Form 1CNP.

(4) Tax payments

It is not necessary to pay the Wisconsin tax that is estimated to be due in order to receive an extension of time to file the partnership tax return (Form 3) or nonresident partners' composite income tax return (Form 1CNP). However, tax not paid by the original due date of the return is subject to interest of 1% per month during the extension period.

Exception: Interest will not be charged if the partnership qualifies for a federal extension due to a federally-declared disaster.

Interest during the extension period can be avoided by paying the taxes that are estimated to be due by the original due date of the return (if the actual tax due exceeds the estimate, the balance is subject to interest). Form 3-ES, *Wisconsin Partnership Estimated Tax Voucher*, Form PW-ES, *Wisconsin Pass-Through Entity Withholding Estimated Payment Voucher*, or My Tax Account should be used to make these estimated tax payments. To pay using My Tax Account, go to our website at <https://tap.revenue.wi.gov/pay>. If using a voucher, be sure it is for the same year as the tax return.

Note: Use of a paper voucher is only allowed if a waiver from electronic payment has been granted.

F. Fiduciary Income Tax Returns

Fiduciary income tax returns are filed on Form 2. The due date for trusts is the 15th day of the 4th month after the end of a calendar taxable year. The due date for estates is the 15th day of the 4th month after the end of a taxable year. For business income tax returns for exempt organizations taxable as trusts, the return is filed on

Form 4T. The due date for a 401(a) or 408(a) trust is the 15th day of the 4th month after the end of a taxable year. The due date for all other trusts is the 15th day of the 5th month after the end of a taxable year.

Note: This section also applies to exempt organizations taxable as trusts that are required to file a business income tax return, Form 4T, to report unrelated business taxable income.

(1) Federal extensions

Any extension of time granted by federal law or by the IRS for filing a federal trust or estate income tax return or an exempt organization business income tax return automatically extends the date for filing the corresponding Wisconsin return to the extended due date of the federal return (regardless of when the federal return is actually filed), provided both of the following occur:

- The income tax is paid by the original due date of the return
- A copy of the federal extension request is submitted with the Wisconsin fiduciary income tax return or business income tax return when it is filed

Extensions of time to file federal trust and estate income tax returns with the IRS include the following:

- Automatic five-and-a-half-month extension from the original due date of the return, for trusts or estates to file their income tax return (use Form 7004).
- Automatic six-month extension from the original due date of the return, for qualified funeral trusts to file their income tax return (use Form 7004).
- Automatic six-month extension from the original due date of the return (use Form 8868). This extension is to be used by exempt organizations taxable as trusts to extend the date to file their business income tax return to report unrelated business taxable income.

Note: Submit a copy of the federal extension form with the Wisconsin return when it is filed. Do not submit a copy prior to filing the return.

(2) Wisconsin-only extensions

For filing fiduciary income tax returns (Form 2) and business income tax returns of exempt organizations taxable as trusts (Form 4T), extensions available under federal law may be used for Wisconsin purposes, even if the corresponding federal return is filed without an extension. It is not necessary to submit a federal extension request to the IRS. A Wisconsin-only extension may be obtained by:

- Estimating the amount of tax that will be due and paying the tax by the original due date of the return (see "Tax payments – fiduciary and business income tax," below); and
- Enclosing with the Wisconsin return, when it is filed, either of the following:
 - A copy of a completed federal extension application form
 - A statement indicating which federal extension provision is being used (such as the automatic six-month extension, Form 7004)

(3) Tax payments — fiduciary and business income tax

To obtain an extension of time to file a Wisconsin fiduciary income tax return (Form 2) or a business income tax return of an exempt organization taxable as a trust (Form 4T), it is necessary to pay the Wisconsin tax

that is estimated to be due by the original due date of the tax return. If the department determines that the estimate of tax is unreasonable, the extension will not be allowed.

To make the estimated tax payments, trusts and estates filing on Form 2 should use Form 1-ES, *Wisconsin Estimated Tax Voucher*, or My Tax Account. Exempt organizations taxable as trusts and filing on Form 4T should use Form Corp-ES, *Wisconsin Corporation Estimated Tax Voucher*, or My Tax Account. To pay using My Tax Account, go to our website at <https://tap.revenue.wi.gov/pay>. If using a voucher, be sure it is for the same year as the tax return.

If the actual tax due on a Form 2 or 4T exceeds the estimated taxes paid, the unpaid taxes are subject to interest of 1% per month during the extension period.

Exception: Interest will not be charged if the trust or estate qualifies for a federal extension due to a federally-declared disaster.

G. Withholding Reports

The employer's annual reconciliation of income tax withheld is filed on Form WT-7 and is due on January 31 following the end of the calendar year.

Note: Employers who discontinue business must file a reconciliation within 30 days of discontinuing business. Employers who no longer have employees subject to withholding must file a reconciliation within 30 days of discontinuing withholding if account inactivation is requested, or by January 31, if the employer desires to keep the account active.

The employer's withholding tax deposit report is filed on Form WT-6. The due date depends on the filing frequency the department assigns to the employer:

- Semi-monthly filers with reporting period 1st to 15th day of month – last day of that month
- Semi-monthly filers with reporting period 16th day to end of month – 15th day of following month
- Monthly and quarterly filers – last day of month after end of reporting period
- Annual filers – no deposit report is required

Note: Withholding deposit reports (Forms WT-6) and annual reconciliation returns (Forms WT-7) are required to be filed electronically using an approved submission method. See Wisconsin Publication W-166, *Withholding Tax Guide*, for more information.

(1) 30-day extension — Annual Reconciliation (Form WT-7)

Employers may request a 30 day extension of time to file the annual reconciliation.

(2) One month extension — Withholding Deposit Reports (Form WT-6)

Employers may request a one month extension of time to file a withholding deposit report.

(3) How to obtain an extension

There is no specific form for requesting an extension. You may request an extension through My Tax Account, in writing, or by email. The request must be postmarked, emailed, or submitted electronically by the original due date. Do not submit a copy of the extension request with the withholding report when it is

filed. For written or email requests, include the payer's name, address, and Wisconsin employer identification number, and a statement that an extension is being requested.

Send a written request to:

Mail Stop 3-80
Wisconsin Department of Revenue
Extension Request Registration Unit
P.O. Box 8902
Madison, WI 53708-8902
DORRegistration@wisconsin.gov

(4) Interest on deposits

Withholding not deposited with or paid to the department by the original due date is subject to interest of 1% per month during the extension period.

H. Information Returns

Information returns include federal Forms W-2, W-2G, 1099, and Wisconsin Form 9b. Information returns required to be filed with the department are due by January 31 following the end of the calendar year. See [Publication 117](#), *Guide to Wisconsin Wage Statements and Information Returns*, for more information.

If you are required to file 10 or more wage statements or 10 or more of any one type of information return with the department, the statements or returns must be filed electronically.

- The due date for furnishing the wage statement or information return to the recipient of the income is January 31 and cannot be extended.
- Employers who discontinue business must file wage statements and information returns within 30 days of discontinuing business, and employers who no longer have employees subject to withholding must file wage statements within 30 days of discontinuing withholding if account inactivation is requested, or by January 31, if the employer desires to keep the account active.

(1) Extensions permitted — information returns with Wisconsin withholding

If the due date for filing the annual withholding reconciliation (Form WT-7) has been extended, the due date for filing Forms W-2 and 1099 is also extended. See section G (page 12), relating to withholding reports.

(2) Extensions permitted — information returns with no Wisconsin withholding

Wisconsin withholding payers needing additional time to file information returns with no Wisconsin withholding may request a 30-day extension of time to file. Mail a written request to:

Mail Stop 3-80
Wisconsin Department of Revenue
Extension Request Registration Unit
P.O. Box 8902
Madison, WI 53708-8902

You may also email the request to DORRegistration@wisconsin.gov or submit the request electronically through My Tax Account. The request must be postmarked, emailed, or submitted electronically by the original due date of the information returns. Do not submit a copy of the extension request with the information returns when they are filed.

3. ANY QUESTIONS?

If you have questions regarding Wisconsin extensions, you may visit any Department of Revenue office. Our office locations may be found on our website by clicking on the "Contact Us" on the bottom of our website at revenue.wi.gov.

If you wish to contact the department in Madison, you may stop in at 2135 Rimrock Road, or you may contact the department by any of the methods listed below.

Department	Telephone	Fax	Email
Individual income tax	(608) 266-2772	(608) 261-7049	DORIncome@wisconsin.gov
Corporation franchise or income tax	(608) 266-2772	(608) 261-7049	DORFranchise@wisconsin.gov
Partnership	(608) 266-2772	(608) 261-7049	DORIncome@wisconsin.gov
Fiduciary income tax	(608) 266-2772	(608) 267-0834	DOREstateandFiduciary@wisconsin.gov
Sales and use tax	(608) 266-2776	(608) 267-1030	DORSalesandUse@wisconsin.gov
Local exposition tax	(608) 266-2776	(608) 267-1030	DORBusinessTax@wisconsin.gov
Premier resort area tax	(608) 266-2776	(608) 267-1030	DORBusinessTax@wisconsin.gov
Rental vehicle fee	(608) 266-2776	(608) 267-1030	DORSalesandUse@wisconsin.gov
Withholding reports	(608) 266-2776	(608) 267-1030	DORWithholdingTax@wisconsin.gov
Information returns	(608) 266-2776	(608) 267-1030	DORIncome@wisconsin.gov

Applicable Laws and Rules

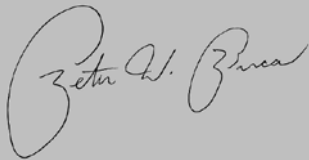
This document provides statements or interpretations of the following laws and regulations in effect as of February 4, 2020: Chapters 71 and 77, Wis. Stats., 26 U.S.C. § 6081, 26 U.S.C. § 7508, and 26 U.S.C. § 7508A, and IRS Treas. Regs. 1.6081-5 and 1.6081-6T

Laws enacted and in effect after February 4, 2020, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to February 4, 2020, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2)(a), Wis. Stats.

Certification Statement

As the Secretary of the Wisconsin Department of Revenue (DOR), I have reviewed this guidance document or proposed guidance document and I certify that it complies with secs. 227.10 and 227.11, Wis. Stats.. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is not explicitly required or explicitly permitted by a statute or rule that has been lawfully promulgated. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is more restrictive than a standard, requirement, or threshold contained in the Wisconsin Statutes.

DEPARTMENT OF REVENUE



Peter Barca

Secretary of Revenue