

**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
100262	Wisconsin Tax Return Due Dates and Payments - Information Article



Wisconsin Tax Return Due Dates and Payments

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.

This guidance document provides information about the effect of Internal Revenue Service (IRS) [Notice 2020-18](#) and [2020-23](#) issued as a result of the COVID-19 pandemic. See the [IRS common questions](#) for more information.

1. Is Wisconsin following the extended due dates for filing tax returns as provided in the IRS notices?

Yes, federal extensions provided in the IRS notices may be used for Wisconsin income and franchise tax and pass-through withholding tax purposes. For returns that have a federal due date on or after April 1, 2020 and before July 15, 2020, regardless if it is the original or extended federal due date, the due date is extended to July 15, 2020. See the chart below for Wisconsin tax return due dates.

2. Is Wisconsin postponing interest and penalties as a result of the extended due dates?

Yes, unpaid income and franchise taxes due on or after April 1, 2020, and before July 15, 2020, will not accrue interest or penalties until July 16, 2020 and unpaid pass-through withholding taxes due on or after April 1, 2020, and before July 15, 2020, will not accrue interest or penalties until August 15, 2020. This applies to all persons whose original or extended federal income tax return filing deadline is extended as a result of the IRS notices. See the chart below for Wisconsin tax return due dates. See questions 4 and 5 below regarding underpayment interest (UPI) on estimated taxes.

3. Is additional time allowed to file a homestead credit claim?

No, the deadline to file a 2015 homestead credit claim is April 15, 2020 and the deadline to file a 2019 homestead credit claim is April 15, 2024.

4. How do the federal extended due dates affect underpayment interest (UPI) on estimated taxes?

For Wisconsin purposes, no UPI will apply to any estimated tax payments due for the period of a return if any of the following apply:

- The return has a taxable year ending December 31, 2019.
- The return is a fiscal-year or short-period return with an original or extended federal due date on or after April 1, 2020 and before July 15, 2020.

This applies to income and franchise tax returns and pass-through withholding tax returns (Forms 1, 1NPR, 2, 3, 4, 4T, 5S, 6 and PW-1).

5. Is Wisconsin extending estimated income/franchise and pass-through withholding tax payments due on and after April 1, 2020 and before July 15, 2020?

Yes, any estimated payment that is due on or after April 1, 2020 and before July 15, 2020 is extended to July 15, 2020.

6. If I scheduled an income/franchise tax or pass-through withholding tax payment for April 15, 2020, can I move the scheduled payment to July 15, 2020?

You may call the department at (608) 266-2772 to cancel your scheduled payment. The department cannot reschedule payments, but you can do so online at <https://tap.revenue.wi.gov/pay/>.

7. Does an extension apply for contributions to a Wisconsin college savings account?

No, contributions to a Wisconsin college savings account must be made by April 15, 2020 to qualify for the 2019 Wisconsin income tax return subtraction.

8. Does an extension apply for contributions to an Individual Retirement Account (IRA)?

Yes, contributions to an IRA for 2019 must be made by the due date for filing your income tax return. Since this date has been postponed to July 15, 2020, the date for making contributions to an IRA is also postponed to July 15, 2020.

9. Does an extension apply for contributions to a health savings account (HSA) or Archer medical savings account (MSA)?

Yes, contributions to an HSA or Archer MSA for 2019 must be made by the due date for filing your income tax return. Since this date has been postponed to July 15, 2020, the date for making contributions to an HSA or Archer MSA is also postponed to July 15, 2020.

10. Is there an extension to file and pay other taxes and fees?

Yes. 2019 Wisconsin Act 185 provides relief for taxpayers affected by the COVID-19 pandemic. Persons may request an extension of time to file, or a waiver of interest and penalties, from certain taxes and fees that become due during the COVID-19 public health emergency. See the article here: <https://www.revenue.wi.gov/Pages/TaxPro/2020/COVIDwaiver.aspx>

11. Will the IRS intercept my federal economic impact payment to pay my federal or state debts?

The IRS will not use your federal economic impact payment to pay federal or state tax debts but will use it to pay past due child support payments that the states have reported to the IRS (Treasury Offset Program Bulletin 2020-8).

12. How can I check the status of my Wisconsin refund?

Check the status of your refund at <https://www.revenue.wi.gov/Pages/Apps/TaxReturnStatus.aspx>.

Updated Due Dates for 2019 Wisconsin Tax Returns

The following chart provides updated 2019 calendar-year Wisconsin tax return due dates as a result of IRS Notices:

Form	Due Date	Extended Due Date
Form 1: Individual Income Tax Return	July 15, 2020	October 15, 2020*
Form 1NPR: Nonresident and Part-Year Resident Individual Income Tax Return	July 15, 2020	October 15, 2020*
Schedule H/H-EZ: Homestead Credit Claim	April 15, 2024	N/A
Form 2: Fiduciary Income Tax Return for Estates and Trusts	July 15, 2020	September 30, 2020*
Form 3: Partnership Return	March 16, 2020	September 15, 2020
Form 1CNP: Composite Individual Income Tax Return for Nonresident Partners	July 15, 2020	October 15, 2020*

Form 4/6: Non-Combined/Combined Corporation Franchise or Income Tax Return	July 15, 2020	February 15, 2021**
Form 4T: Exempt Corporation Franchise or Income Tax Return	July 15, 2020	February 15, 2021**
Form 4T: Exempt Employee's Trust, IRA, MSA Fiduciary Income Tax Return for Estates and Trusts	July 15, 2020	October 15, 2020*
Form 4T: Exempt Non-Employee's Trust, IRA, MSA Fiduciary Income Tax Return for Estates and Trusts	July 15, 2020	December 15, 2020*
Form 5S: Tax-Option (S) Corporation Franchise or Income Tax Return	March 16, 2020	October 15, 2020**
Form 1CNS: Composite Wisconsin Individual Income Tax Return for Nonresident Tax-Option (S) Corporation Shareholders	July 15, 2020	October 15, 2020*
Form PW-1: Partnerships – Nonresident Income or Franchise Tax Withholding on Pass-Through Entity Income	March 16, 2020	October 15, 2020**
Form PW-1: Tax-Option (S) Corporation – Nonresident Income or Franchise Tax Withholding on Pass-Through Entity Income	March 16, 2020	October 15, 2020**
Form PW-1: Estates and Trusts – Nonresident Income or Franchise Tax Withholding on Pass-Through Entity Income	July 15, 2020	February 15, 2021**

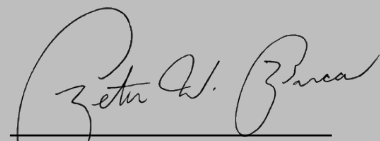
* Pursuant to sec. 71.03(7), Wis. Stats., extension of time to file returns of natural persons and fiduciaries is subject to the time granted by the Internal Revenue Service (IRS). The extended due dates provided are based on the IRS extended due dates as of April 9, 2020.

** Pursuant to secs. 71.24(7)(a) and 71.775(4)(bm)1., Wis. Stats., corporations and pass-through withholding tax returns are granted an automatic seven-month extension.

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

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations enacted as of April 20, 2020: Chapters 71, 77, 78, and 139, Wis. Stats., and secs. Tax 4.001, 7.001, 8.001, and 9.001, Wis. Adm. Code.

Laws enacted and in effect after April 20, 2020, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to April 20, 2020, 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:

WISCONSIN DEPARTMENT OF REVENUE

Customer Service Bureau

PO Box 8949 MS 5-77

Madison, WI 53708-8949

Phone: (608) 266-2772

Fax: (608) 267-1030

Email: DORIncome@wisconsin.gov

Guidance Document Number: 100262

Last updated April 20, 2020