



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

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IMPORTANT CHANGES

Use this publication in preparing your 2023 tax return.

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

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

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 the date required to file the corresponding federal income tax return or April 15.

(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 federal [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 federal [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 federal 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 of the return), 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 Enduring 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. The [Wisconsin Estimated Income Tax Interactive 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 the interactive voucher, be sure it is for the same year as the tax return.

B. 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 four years, 3-½ months after the end of the calendar year to which the claim relates (for example, April 15, 2028, for a 2023 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.

C. 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 trusts exempt from federal income tax under sec. 501(a) of the Internal Revenue Code (IRC), the return is filed on Form 4T. The due date for a sec. 220(d), 401(a), or 408(a), IRC, trust is the 15th day of the 4th month after the end of a taxable year. The due date for all other exempt trusts is the 15th day of the 5th month after the end of a taxable year. See Form 4T instructions for additional information.

Note: This section also applies to exempt organizations taxable as trusts 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 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 franchise or 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:

- In general, there is an 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 federal [Form 7004](#)).

Caution: The extension period for most trusts and estates is one-half month shorter than the extension period for individuals. For example, for calendar year returns, the extended due date for most trust and estate returns is September 30, compared to the October 15 extended due date for most individual returns. A late filing fee will be charged if the return is filed after the extended due date.

- Automatic six-month extension from the original due date of the return for qualified funeral trusts to file their income tax return (use federal Form 7004).
- Automatic six-month extension from the original due date of the return for exempt organizations taxable as trusts extending the date to file their business income tax return to report unrelated business taxable income (use federal [Form 8868](#)).

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 franchise or 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 franchise or 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 five-and-a-half or six-month extension, federal Form 7004)

(3) Tax payments — fiduciary and business franchise or income tax

To obtain an extension of time to file a Wisconsin fiduciary income tax return (Form 2) or a business franchise or 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.

For information on submitting an estimated tax payment, visit the department's [Make a Payment](#) web page under "Make a Payment – Individuals and Fiduciaries."

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.

D. 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 and 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 4T – Business franchise or income tax return for an employees' trust as defined in sec. 401(a), IRC, IRAs, and MSAs
 - 15th day of 4th 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 federal Form 7004 or, for exempt organizations taxable as corporations, federal 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 sec. [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 federal [Form 7004](#)). This extension is available to corporations that qualify for an extension under Regulations sec. 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 seven months or until the original due date of the corporation's corresponding federal return, whichever is later.

(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 seven 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). For information on submitting an estimated tax payment, visit the department's [Make a Payment](#) web page.

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 federal 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 sec. [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 federal Form 7004). This extension is available to partnerships that qualify for an extension under Regulations sec. 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," above).

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). For information on submitting an estimated tax payment, visit the department's [Make a Payment](#) web page under "Make a Payment – Corporations, Partnerships, & Pass-Through Withholding."

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

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

Businesses are required to file their sales and use tax returns by electronic means unless an exception applies. There are several choices for e-file and e-pay, including [My Tax Account](#).

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 city sales and/or use tax return, local exposition tax return, premier resort area tax return, or rental vehicle fee return may be extended to one month after the original due date of the return.

Caution: In order for an extension request to be considered, a request must be submitted separately for each account and each request must describe a good cause and reason why the filing deadline cannot be met.

(2) How to obtain an extension

Extension requests must be received by the original due date of the return. To request an extension, do one of the following:

- Complete the *Request Extension to File* in [My Tax Account](#)
- Email WISalesTax@wisconsin.gov
- Write to Mail Stop 3-80, Wisconsin Department of Revenue, Tax Operations Business, PO Box 8902, Madison, WI 53708-8902

The department may grant you an additional month from the original due date of the return to file the return. The department will notify you if the extension is granted. However, if the tax is not paid by the original due date, the tax will be subject to 1% interest per month during the extension period and 1.5%

interest per month thereafter. The retailer's discount is allowed if the taxes are paid on or before the expiration of any extension period if one has been granted.

Written or email requests must include the account name, address, identification number, return type, and period for which the extension is 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.

(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).

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, unless a waiver is approved by the department. 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 if they are able to demonstrate good cause and reason for the requested delay. If an extension is granted for the Form WT-7, it also applies to the corresponding wage statements and information returns.

(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 if they are able to demonstrate good cause and reason for the requested delay.

(3) How to obtain an extension

Extension requests must be received by the original due date of the deposit report or return. To request an extension, do one of the following:

- Complete the *Request Extension to File* in [My Tax Account](#)
- Email WIWithholding@wisconsin.gov
- Write to Mail Stop 3-80, Wisconsin Department of Revenue, Tax Operations Business, PO Box 8902, Madison, WI 53708-8902

Note: We cannot extend the date for giving wage statements to employees or information returns to recipients.

Caution: In order for an extension request to be considered, a request must be submitted separately for each account and each request must describe a good cause and reason why the filing deadline cannot be met.

Include the account name, address, Wisconsin employer identification number, return type, and period for which the extension is being requested.

Do not submit a copy of the extension request with the tax return when it is filed.

(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, and 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 a reconciliation (Form WT-7) within 30 days of discontinuing business, and employers who no longer have employees subject to withholding must file a reconciliation

(Form WT-7) within 30 days of discontinuing withholding if account inactivation is requested, or by January 31, if the employer desires to keep the account active.

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 with the department is also extended. See section G (page 12), relating to withholding reports.

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 on the next page.

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	DORAuditPassThrough@wisconsin.gov
Fiduciary income tax	(608) 266-2772	(608) 267-0834	DORIncome@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 April 11, 2024: chs. 71 and 77, Wis. Stats., secs. 6081, 7508, and 7508A, IRC, and IRS Treas. Regs. 1.6081-5 and 1.6081-6T.

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