

1991 Senate Bill 486

Date of enactment: **April 30, 1992**

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1991 WISCONSIN ACT 305

AN ACT to amend 71.03 (7) of the statutes, **relating to:** the method by which an extension of the time to file an individual or fiduciary income tax return may be obtained.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 71.03 (7) of the statutes, as affected by 1991 Wisconsin Act 3, is amended to read:

71.03 (7) EXTENSION OF TIME TO FILE. In the case of returns of natural persons and fiduciaries which require a statement of amounts or information contained or entered on a corresponding return under the internal revenue code, such returns shall be filed within the time fixed under said code for filing of the corresponding federal return. Any extension of time granted by law or by the internal revenue service for the filing of such corresponding federal return shall extend the time for filing under this chapter ~~provided if a copy of the taxpayer's application to the internal revenue service requesting the extension is filed with the return under this chapter or if a copy of any extension granted by the internal revenue service is filed with the return under this chapter or at such earlier date as the department by rule prescribes.~~ Extensions for periods of 30 days may also be granted by the department in any case for cause satisfactory to it and if, in the case of a joint return, a request for an extension is signed by

both spouses or authorized representatives. Taxes payable upon the filing of the return shall not become delinquent during the period of an extension but shall be subject to interest at the rate of 12% per year during such period, except, for taxable years beginning after December 31, 1989, and before January 1, 1991, for persons who served in support of Operation Desert Shield, Operation Desert Storm or an operation that is a successor to Operation Desert Shield or Operation Desert Storm in the United States, or for persons who served in Egypt, Israel, Diego Garcia or Germany, or for persons who qualify for a federal extension of time to file under 26 USC 7508, who served outside the United States because of their participation in Operation Desert Shield, Operation Desert Storm or an operation that is a successor to Operation Desert Shield or Operation Desert Storm in the Desert Shield or Desert Storm theater of operations.

SECTION 2. Initial applicability. This act first applies to a tax return that is subject to an application for an extension of the time to file that is submitted to the internal revenue service on or after the effective date of the SECTION.
