Form **4466W**

WISCONSIN

Corporation or Pass-Through Entity Application for Quick Refund of Overpayment of Estimated Tax

Mail this application to:

Wisconsin Department of Revenue PO Box 8908 Madison WI 53708-8908

Nan	ne					State of Incorporation/Organizati	on and	Year	
								<u></u>	
Number and Street					Suite Number	Identifying Number			
City	,		State	Zip (+ 4 dig	 git suffix if known)	Seller's Permit or Use Tax Number	er Wis. Empl	oyer I.D. Number	
						Leav	re Blank		
NO		ded must not be claimed as or pass-through entity's tax		ed tax payr	nents on	Eda	C Diank		
Che	eck when the tax retu	rn will be filed.							
	Within two and one	-half months after the clo	se of th	e taxable	year.				
	Within three and or	e-half months after the c	lose of	the taxab	le year.				
	Within an approved	thirty-day extension per	iod.						
ســا	Within thirty days a	fter the federal extended	due da	te.					
				TATION	OF OVERPA	VMENT			
									0.0
1	1 Estimated payments for the taxable year								.00
2 Overpayment from prior year allowed as a credit							2		.00
3 Total – Add lines 1 and 2									.00
		any surcharge or total wit							
	from return to be filed	d			4	.00			
5	5 Less credits (exclude estimated tax credits). May not exceed line 4 5								
6	Expected liability – Subtract line 5 from line 4						6		.00
		mated tax - Subtract line							
		e corporation or pass-thr				iick refund; otherwise,	7		.00
	do not mo umo form .								00
				DECL	ARATION				
I, th	e undersigned, am a	uthorized on behalf of the	corpor	ation or pa	ass-through er	ntity for which this applicatio	n is made i	to file Form 446	36W
		ed this application, and ovisions of Chapter 71 of				my knowledge and belief,	a true, co	rrect and comp	olete
	(Sign	nature)			(Tit	le)		(Date)	
	(Individual or Firm S	Signature of Preparer)			(Addr	ess)		(Date)	

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INSTRUCTIONS

- A. Who may file an application Any corporation or pass-through entity that overpaid its estimated tax for the taxable year may apply for a quick refund if the overpayment is (1) at least 10% of the expected tax liability and (2) at least \$500. The overpayment is the excess of the estimated tax the corporation or pass-through entity paid during the taxable year over the final franchise, income or withholding tax liability it expects to have when this application is filed. Pass-through entities can only apply for a quick refund of overpayment of estimated taxes relating to their pass-through withholding tax liability. Estimated payments relating to the economic development surcharge liability are not eligible for a quick refund.
- B. When to file File Form 4466W after the end of the taxable year and before the corporation or pass-through entity files its tax return.
- C. How and where to file Complete this form in duplicate. File the original with the Department of Revenue at the above address.
- D. **Overpayment credited or refunded** The Department of Revenue will process this application when filed and may credit the overpayment against any amounts owed this department or other state agencies and refund the balance.
- E. Excessive refund or credit Regular interest at the rate of 12% per year will accrue on the amount of unpaid tax from the date the refund is issued until the earlier of the 15th day of the month that includes the unextended due date of the return or the date the tax liability is paid. Any tax that remains unpaid after the unextended due date continues to be subject to 12% interest during an extension period. Delinquent interest at the rate of 18% per year will accrue on taxes not paid by the due date of the return. Delinquent interest at the rate of 18% per year will also accrue on estimated taxes not paid by the 15th day of the month that includes the unextended due date of the return and on interest for underpayment of estimated tax.
- F. **Disallowance of application** The Department of Revenue may disallow, without further action, any application that contains material omissions or errors that cannot be corrected.

Applicable Laws and Rules

This document provides statements or interpretations of the following provisions of Wisconsin Statutes in effect as of July 10, 2022: Section 71.29(3m), Wis. Stats.

Laws enacted and in effect after July 10, 2022, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to July 10, 2022, that is contrary to the information in this document is superseded by this document, according to sec. 73.16(2)(a), Wis. Stats.