



Taxpayers' Appeal Rights of Audit Adjustments

Procedures in appealing audit adjustments of income, franchise, sales and use, withholding, or excise tax returns or homestead credit or farmland preservation credit claims

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IMPORTANT CHANGES

The content from Publications 505, Taxpayers' Appeal Rights of Office Audit Adjustments, and 506, Taxpayers' Appeal Rights of Field Audit Adjustments, have been combined into Publication 506, which has been retitled, Taxpayers' Appeal Rights of Audit Adjustments. Publication 505 has been discontinued.

CAUTION

The information in this publication reflects the positions of the Wisconsin Department of Revenue of laws enacted by the Wisconsin Legislature and in effect as of August 1, 2018. Laws enacted and in effect after this date, new administrative rules, and court decisions may change the interpretations in this publication. Guidance issued prior to August 1, 2018, is superseded by this publication, pursuant to sec. 73.16(2)(a), Wis. Stats.

1. GENERAL INFORMATION

Taxpayers have the right to appeal adjustments the Wisconsin Department of Revenue (the department) makes during an audit. This publication applies to the following tax types and credit claims:

- Income
- Franchise
- Sales and Use
- Excise
- Withholding
- Homestead Credit
- Farmland Preservation Credit

2. OPTIONS AFTER RECEIVING AN AUDIT NOTICE

If you receive a Notice of Refund, and you:

- Agree - do nothing. We will send you a refund.
- Disagree - file an appeal within 60 days of receiving your notice.

If you receive a Notice of Amount Due, and you:

- Agree - pay the total amount due by the due date on the notice.
- Disagree - file an appeal within 60 days of receiving your notice or pay the total amount due by the due date on the notice to allow for a claim for refund at a later date. See [Claim for Refund](#) later in this publication.

Caution: If you do not file your appeal within 60 days, the notice is final.

3. WHAT CAN I APPEAL?

You can appeal:

- Changes to your tax return or credit claim
- Estimated tax amount due
- Late filing fee
- Negligence penalty
- Underpayment interest

You cannot appeal:

- Regular interest
- Delinquent interest
- Refund applied to other debts
- Collection fees

4. HOW DO I WRITE MY APPEAL?

- A. Clearly explain why you disagree with your notice
- B. Include any documents to support your appeal
- C. Write your tax account number, letter ID and tax period of notice on all documents
- D. If you were audited for more than one tax type and wish to appeal them all, identify each tax type in your appeal or file separate appeals for each tax type

5. HOW DO I SEND MY APPEAL?

Online:

- Individuals go to tap.revenue.wi.gov/appeal
- Businesses go to tap.revenue.wi.gov/mta and log in or create an account to file using My Tax Account

Mail or fax:

- Include the first page of your notice
- Type (or neatly print) and sign your appeal
- Keep a photocopy for your records

For all tax types except excise, mail to:

Wisconsin Department of Revenue
Resolution Unit
PO Box 8907 MS 6-173
Madison, WI 53708-8907



Mail excise tax appeals to:

Wisconsin Department of Revenue
PO Box 8900
Madison, WI 53708-8900

Fax to: 608-267-0834

Note: To be considered timely-filed, an appeal must be postmarked on or before the due date and received by the department within five days of the due date.

6. WHAT HAPPENS DURING AN APPEAL?

We may contact you by mail or phone to request additional information. We may also set up a conference in Madison, Milwaukee, Eau Claire, or Appleton to discuss your appeal reasons. We will send you a letter once we make a final decision on your appeal. Our decision will have one of the following results:

- No change to the original notice
- A decrease in the amount due or refund
- An increase in the amount due or refund

7. POWER OF ATTORNEY

You may choose to have someone represent you during the appeal. If you want to allow another person to discuss and receive your confidential tax information, complete [Form A-222, Power of Attorney](#) and provide it to the auditor.

If you do not wish to use Form A-222, you may use an alternate Power of Attorney form. Make sure it is notarized and clearly indicates that your representative is authorized to receive tax information on your behalf.

8. CLAIM FOR REFUND

If you pay the amount due on the notice and do not file an appeal, you may file a claim for refund.

For tax types other than sales and use, a claim for refund must:

- Be filed on an amended return
- Be filed within four years from the notice date
- Include your name and address
- Include your social security number, federal employer identification number, or account number
- Include your reasons for requesting a refund

For more information on sales and use tax claims for refund, see [Publication 216, Filing Claims for Refund of Sales or Use Tax](#).

For all tax types except excise, send your claim for refund to:

Wisconsin Department of Revenue
Audit Bureau
MS 5-144
PO Box 8906
Madison, WI 53708-8906

Send your claim for refund of paid excise tax assessments to:

Wisconsin Department of Revenue
PO Box 8900
Madison, WI 53708-8900

Note: If your claim for refund is denied, you can appeal within 60 days of receiving the denial notice.

9. WHAT IF MY APPEAL IS NOT GRANTED?

If we do not grant your appeal, we will provide information for filing an appeal with the Wisconsin Tax Appeals Commission. The levels of appeal available to you are:

- A. Wisconsin Department of Revenue
- B. Wisconsin Tax Appeals Commission
- C. Circuit Court
- D. Court of Appeals
- E. Wisconsin Supreme Court
- F. U.S. Supreme Court

10. HOW DO I PAY?

You may:

- Pay the portion of the amount due you agree is correct
- Submit an appeal deposit. A deposit payment for the entire amount due will stop interest from accumulating while your appeal is reviewed.

After you make the payment, notify the auditor of the payment date and amount paid.

If we reduce your debt during the appeal process, the excess deposit payment will be sent to you with 3% interest. If you owe other debts, we may apply the excess deposit to them.

You can pay online, by check, or credit card:

Pay online:

Businesses:

- Go to tap.revenue.wi.gov/mta
- Log in and pay using My Tax Account



Individuals:

- Go to tap.revenue.wi.gov/pay
- Select tax type (Your notice will have the information needed to complete the field)
- Select payment type ("Field Audit Payment" or "Office Audit Payment")
- Apply the payment to the last tax year changed on your notice
- Complete the required fields
- Click "Submit"
- Verify and agree to the payment

Pay by check:

- Make check payable to: Wisconsin Department of Revenue
- Print your tax account number in the check memo area
- Mail the check with the voucher from your notice to:

Wisconsin Department of Revenue
PO Box 930208
Milwaukee, WI 53293-0208

Pay by credit card:

- Contact the auditor for instructions

Note: A convenience fee applies to credit card payments.

11. WHAT IF I CAN'T PAY?

Pay as much of the amount due as you can and request a payment plan. The department charges a \$20 fee for payment plans. A payment plan will not prevent the imposition of 18% interest for overdue payment or the filing of a lien. Although the payment plan will not be effective until after the due date of the notice, you may request the payment plan as soon as you receive the notice.

To request a payment plan:

Go online:

- Businesses: go to tap.revenue.wi.gov
- Individuals: go to revenue.wi.gov/Pages/BackTaxes/home.aspx

Email: DORCompliance@wisconsin.gov

Call: 608-266-7879

Mail [Form A-771](#) to:

Wisconsin Department of Revenue
PO Box 8901 (8900 for excise tax)
Madison, WI 53708-8901

To obtain [Form A-771](#), visit the [Wisconsin Department of Revenue's website](#), keyword "Form A-771," or call 608-266-1961.

12. REFERENCES

- **Appeals**

Sections [71.75](#), [73.01](#), [71.87](#), [71.88](#), [71.89](#), [71.90](#), and [77.59, Wis. Stats.](#)

- **Department's Authority to Conduct Audits**

Sections [71.74\(1\)](#) and [\(2\)](#), [77.59\(1\)](#) and [\(2\)](#), [78.80\(1m\)](#), [139.092](#), and [139.39\(6\)](#), Wis. Stats.

- **Statutes of Limitations**

Sections [71.77](#), [77.59](#), [78.70\(7\)](#), [139.092](#), [139.39\(6\)](#), and [139.83](#), Wis. Stats.

- **Penalties and Interest**

Sections [71.80 \(9m\)](#), [71.82](#), [71.83](#), [77.60](#), [77.61\(19\)](#), [139.25](#), and [139.44](#), Wis. Stats.

Sections [Tax 2.85](#) or [11.90](#), Wis. Adm. Code