



WISCONSIN DEPARTMENT OF REVENUE
 PO BOX 8903
 MADISON, WI 53708-8903

Contact Information:

2135 Rimrock Road PO Box 8903
 Madison, WI 53708-8903
 ph: 608-266-2486 fax: 608-264-6884
 email: income@revenue.wi.gov
 website: revenue.wi.gov

Letter ID

James Taxpayer
 123 Main Street
 Anywhere, WI 12345

Single, clearly labeled amount due, similar to other bills. Amount matches the details of changes on page 3.

Amount due **\$1,775.00**
 by April 29, 2012

Notice of Amount Due - Individual Income Tax

Notice information

Notice date April 19, 2012

Notice details are easy to find in one place.

Tax period end date December 31, 2011

Tax account number

Included in this notice

- **Why did I get this notice?** We made changes to your tax return or account. See page 3.
- **How do I pay?** You can pay online, by check or by credit card. See page 2.
- **What if I don't agree with this notice?** You may appeal this notice within 60 days. See the last page.
- **What happens if I don't pay on time?** Based on the amount due, you will be charged a collection fee of \$115.38 and additional interest. See page 2.
- **What if I can't pay?** You may request a payment plan. See page 2.

Lists the most commonly asked questions and gives direction on where to find more detail.

WINPAS - btL920 (R.12/99)

Tear along dotted line. Return bottom portion with your payment.

Notice of Amount Due Payment Voucher

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

James Taxpayer
 123 Main Street
 Anywhere, WI 12345

Tax period end date December 31, 2011

Tax account number

Tax type Individual Income Tax

Make check payable to: Wisconsin Department of Revenue
 Send payment to: PO Box 930208, Milwaukee, WI 53293-0208

Amount due **\$1,775.00**
 by April 29, 2012

Amount Paid: \$

How to pay

Pay online

- For individuals and fiduciaries not in *My Tax Account*
» [Go to tap.revenue.wi.gov/pay](http://revenue.wi.gov/pay)

Pay by check

- Make check payable to: Wisconsin Department of Revenue
- Write your tax account number in the memo portion of your check (please print clearly)
- Mail the voucher with your payment to:
Wisconsin Department of Revenue
PO Box 930208
Milwaukee, WI 53293-0208

Simplified, clear payment information and instructions.

Pay by credit card

- Pay by telephone: 1-800-272-9829
- Pay online: officialpayments.com
- Official Payments Corporation manages credit card payments. There is a fee of 2.5% of the payment amount, with a \$1.00 minimum charge.
- Accepted cards: American Express, Discover, MasterCard, Visa

To pay by credit card, you will need:

- Wisconsin Jurisdiction Code - 5800
- Payment type - Option 1 - Income
- WI Tax Account Number
- Contact phone number
- Payment amount
- Credit card number and expiration date
- Zip code of credit card billing address
- Name, address and zip code (internet only)
- E-mail address (internet only)

What happens if I can't pay on time?

If you can't pay the full amount:

- Pay as much as you can now and request a payment plan
- There is a \$20.00 fee for payment plans

Request a payment plan online

- For individuals:
 - » [Go to revenue.wi.gov/individuals](http://revenue.wi.gov/individuals)
 - » Select "Request a payment plan"

Request a payment plan by phone, email or mail

- 608-266-7879
- delnqtax@revenue.wi.gov
- Wisconsin Department of Revenue
PO Box 8901, Madison, WI 53708-8901

To avoid additional interest and fees:

- Pay the full amount by the due date
- We add interest on the first business day of the month

If you don't appeal or pay the full amount due:

- Interest is charged at 18% per year
- We will charge you a collection fee equal to 6 1/2% of your amount due or a minimum of \$35.00
- Your bill will be subject to collection actions
- Collection action may include attaching wages, levying bank accounts and filing tax liens

If this notice is due to a returned payment:

- We charge a \$20.00 fee for each returned payment
- You may not appeal the returned payment charges
- Make a new online payment or send a new check

If you pay by check:

- Make check payable to: Wisconsin Department of Revenue
- Write your tax account number in the memo portion of your check
- Mail this voucher with your payment to:
Wisconsin Department of Revenue
PO Box 930208
Milwaukee, WI 53293-0208

Details of changes

Line item details organized in a table, with new calculations included.

Line	Description	You Reported	Department Changes	New Amount
1	Federal adjusted gross income	\$15,337.00	\$39,663.00	\$55,000.00
11	Other subtractions	\$1,455.00	\$0.00	\$1,455.00
13	Wisconsin Income	\$13,882.00	\$39,663.00	\$53,545.00
15	Standard deduction	\$16,940.00	-\$6,865.00	\$10,075.00
17c	Deduction for Exemptions	\$2,100.00	\$0.00	\$2,100.00
18	Wisconsin Taxable Income	\$0.00	\$41,370.00	\$41,370.00
19	Gross Tax	\$0.00	\$2,382.00	\$2,382.00
27	Wisconsin net tax	\$0.00	\$2,149.00	\$2,149.00
34	Net Tax	\$0.00	\$2,149.00	\$2,149.00
50	Total estimated payments and credits	\$374.00	\$0.00	\$374.00
52	Refund Amount	\$374.00	-\$374.00	\$0.00
54	Tax Amount Due	\$0.00	\$1,775.00	\$1,775.00
	Amount due			\$1,775.00

Reason for changes

Reasons for changes are clearly labeled. Many reasons have been revised and all will be rewritten over the next several months.

Line 15 - You have been allowed a standard deduction based on your income and filing status.

Line 19 - Gross tax computed on taxable income and filing status.

What if I don't agree with this notice?

You can appeal:

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

You cannot appeal:

- Regular and delinquent interest
- Returned payment charges
- Refund applied to other debts
- Collection fees

How do I appeal?

You need to:

- File your appeal within 60 days of the notice date to avoid the changes on this notice becoming final
- Clearly explain why you don't agree with this notice
- Type (or neatly print) and sign your appeal
- Attach or include any documents to support your appeal
- Write your tax account number and the tax period of this notice on all documents you include with your appeal

Appeal online

- For individuals, fiduciaries and business taxes not in *My Tax Account*:
 - » Go to tap.revenue.wi.gov/services

Appeal by mail or fax

- Include the first page of this notice with your appeal
- Keep a photocopy for your records
- Mail to:
Wisconsin Department of Revenue
PO Box 8903
Madison, WI 53708-8903
- Fax to:
608-264-6884

Can I pay even if I'm filing an appeal?

- Yes. You may pay the portion of the amount due you agree is correct.
- You may also submit an appeal deposit for the entire amount due
- A deposit payment of the entire amount due will stop interest while your appeal is being reviewed
- If your debt is reduced during the appeal process, the excess deposit payment will be sent to you with interest. The excess deposit payment may be applied to other debts you owe.

Can I pay the amount due now and disagree later?

- Yes. You may pay the full amount due and file a claim for refund later. If you appeal this notice, you may not file a claim for refund.
- The claim must explain why you don't agree with the changes made to your tax account
- The claim must be filed within the statute of limitations explained in Publication 505, "Taxpayers' Appeal Rights of Office Audit Adjustments"