



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

Contact Information:

2135 Rimrock Road PO Box 8903
Madison, WI 53708-8903
ph: 608-266-7879 fax: 608-264-6884
email: delnqtax@revenue.wi.gov
website: revenue.wi.gov

Letter ID _____

James Taxpayer
123 Main Street
Anywhere, WI 12345

Notice of Refund - Individual Income Tax

Notice information

Notice date June 8, 2012

Tax account number

Notice details are easy to find in one place.

Tax period end date December 31, 2011

Included in this notice

- **Why did I get this notice?**
We made changes to your tax return or account or you owe debts. Your refund may have changed. See page 3.
- **Debts you owe to other government agencies**
See page 3

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

Refund summary

Refund amount before debts	\$543.00	Refund date	June 8, 2012
Less: Debts you owe to other government agencies	\$164.93	Check number	
Total	\$378.07	Voucher number	32900

Summary of the refund and debts owed to other tax accounts or government agencies.

What if I don't agree with this notice?

You can appeal:

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

You cannot appeal:

- Refund interest
- Returned payment charges
- Refund applied to other debts

How do I appeal?

You need to:

- File your appeal within 60 days of the notice date. The changes will become final if you do not appeal within 60 days.
- 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, letter ID and the tax period of this notice on all documents you include with your appeal

Can I cash my refund check?

- Yes. Cashing the check will not change your appeal rights.

Appeal online

- For individuals, fiduciaries and business taxes not in My Tax Account:
 - » Go to tap.revenue.wi.gov/services
 - » Select "Appeal a bill/notice"

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

Debts owed to other government agencies are clearly labeled.

Notice date: June 8, 2012
TAN:
Tax period: December 31, 2011
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Debts you owe to other government agencies

We applied \$164.93 of your refund to debt you owe to one or more government agencies.
If you have questions, use the contact information below.

Agency	Phone	Contact	Debt	Fee	Total	# of Debts
INTERNAL REVENUE SERVICE	(800) 829-7650	RECEPTIONIST	\$139.93	\$25.00	\$164.93	1

Simplified debt information.

Debt information

I don't think I owe this debt. What should I do?

- Contact the agency shown above
- Do not contact the Wisconsin Department of Revenue (DOR). We have no detailed information on the debt you owe.
- The agency previously sent you a letter with details of the debt you owe and an explanation of your rights
- If your debt is for child support enforcement, you must appeal to the agency within 20 days of the date of this debt notice

When will the agency receive the money?

- The agency will receive the money approximately four weeks from the date of this notice

Why can DOR take my refund and apply it to this debt?

- State law authorizes DOR to enter into debt collection agreements
- We have debt collection agreements with Wisconsin state agencies, county and municipal governments, the federal government including the IRS, other states and federally recognized tribes

Why am I charged a fee?

- State law and agency agreements authorize fees
- Fees to Wisconsin state agencies, county, municipal, and tribal governments are \$5 per transaction
- Fees to other states are \$15 per transaction
- Fees to the federal government are \$25 per transaction