

The following is an example of a form letter that could be used to notify debtors of debt referral to the Department of Revenue for collection:

Date

Name
address

NOTICE OF INTENT TO REFER DEBT TO THE DEPARTMENT OF REVENUE

Pursuant to Sec. 71.93 (8), Wis. Stats, you are hereby notified that **State Agency** may refer the following debt to the Department of Revenue (DOR):

DATE ISSUED:
ORIGINAL AMOUNT DUE:
PLUS COSTS:
SUBTOTAL:
LESS PAYMENTS:
TOTAL DUE:

If the debt is not paid in full within 30 days of the date of this letter, the amount may be referred to a DOR revenue agent for collection action. A delinquent collection fee of 15% of the unpaid balance or \$35.00, whichever is greater, will be added to your account. Also, interest may accrue at a rate of **XX%** annually until the amount due is paid in full.

Collection action may include one or all of the following, some of which result in additional fees being added to your account:

- Interception of your Wisconsin tax refunds.
- Attachment of wages or other compensation being paid to you.
- Garnishment, seizure or levy against your property, including bank accounts and IRAs.
- Filing a delinquent tax warrant with the Clerk of Courts in the county in which you reside and/or own property. This warrant will act as judgment and lien on any real and personal property that you own and may affect your credit rating.

Please send your payment with a copy of this letter. If you do not think you owe this amount or have any questions, you may contact: **contact name and number**

Sincerely,