



Taxpayers' Appeal Rights

Appealing adjustments of income, franchise, sales and use, withholding, or excise tax returns, or earned income credit, homestead credit, or farmland preservation credit claims

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1. GENERAL INFORMATION

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

- Income tax
- Franchise tax
- Sales and use tax
- Excise tax
- Withholding tax
- Earned income credit
- Homestead credit
- Farmland preservation credit

2. OPTIONS AFTER RECEIVING A 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. See [Claim for Refund](#) later in this publication for more information.

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

3. WHAT CAN I APPEAL?

You can appeal:

- Changes to the tax due or refund shown on your tax return or account
- Changes to credits that are timely claimed on your tax return
- Estimated tax amounts due
- Late filing fees
- Negligence penalties
- Underpayment interest

You cannot appeal:

- Amounts reported on your tax return. If your tax return is incorrect, you must file an amended return within the statute of limitations to claim a refund.
- Changes to income/loss that do not result in a Notice of Amount Due or Notice of Refund (this limitation does not apply to tax-option (S) corporations)
- Collection fees
- Refunds applied to other debts
- Regular and delinquent interest rates
- Retailer's discounts
- Returned payment charges

4. HOW DO I WRITE MY APPEAL?

- Clearly explain why you disagree with your notice
- Include any documents to support your appeal

5. HOW DO I SEND MY APPEAL?

File separate appeals for each tax type. Keep a photocopy of mailed appeals for your records.

Online

- [Individuals appeal here](#)
- [Businesses appeal here](#). Log in or create a My Tax Account profile to appeal online.

Mail or fax

- Include a copy of the first page of your notice
- Write your tax account number, letter ID and tax period of your notice on all documents
- Type (or neatly print) and sign your appeal
- Send to the mailing address or fax number on your notice

Note: To be considered timely, an appeal should 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, email, or phone to request additional information. We may also set up a teleconference, video conference, or in-person conference in Madison, Milwaukee, Eau Claire, or Appleton to discuss your appeal. We will send you a letter with one of the following results once we make a final decision on your appeal:

- 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 department employee or unit you are working with. If you are not working with a department employee, submit the form according to the department's [Power of Attorney Instructions](#).

If you do not wish to use Form A-222, you may use an alternate power of attorney form. Ensure 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](#).

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 DENIED?

If we deny 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 entire amount due or the portion of the amount due you agree is correct. A deposit payment for the entire amount due will stop interest from accumulating while your appeal is reviewed.

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.

Pay online

- [Businesses pay here](#). Log in or create a My Tax Account profile to appeal online.
- [Individuals pay here](#)
 - Select your tax type (your notice will have the information needed to complete the field)
 - Select the payment type indicated on your notice (if none, select Bill Payment)
 - Apply the payment to the last tax year changed on your notice
 - Complete the remaining required fields
 - Click "Submit"
 - Verify and agree to the payment

Note: Select the correct payment type from your notice to ensure your payment is applied correctly. Using an incorrect payment type may result in additional notices and delay the appeal process.

Pay by check

- Make check payable to Wisconsin Department of Revenue
- Print your tax account number from your notice 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

- ACI Payments, Inc. manages credit card payments. There is a fee of 2.5% of the payment amount, with a \$1.00 minimum charge.
- [Pay by credit card online](#)
- Pay by phone: 1-800-272-9829
- Accepted cards: American Express, Discover, MasterCard, Visa
- See the department's [Pay by Credit Card page](#) for additional information

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.

Request a payment plan

Online:

- [Businesses request a payment plan here](#). Log in or create a My Tax Account profile to submit your request.
- [Individuals request a payment plan here](#) using the electronic Form A-771 on the department's website

By mail:

- Mail [Form A-771](#) to the department

For payment plan questions, email DORCompliance@wisconsin.gov or call 608-266-7879.

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

Applicable Laws and Rules

This document provides statements or interpretations of laws in effect as of February 19, 2021. Laws enacted and in effect after February 19, 2021, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to February 19, 2021, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2)(a), Wis. Stats.