



PUBLIC NOTICE: ACCESS TO RECORDS

September 2023

Posted pursuant to sec. 19.35(4), Wisconsin Statutes

It is the State of Wisconsin and Wisconsin Department of Revenue's public records policy that all people are entitled to the greatest possible information regarding the affairs of government and the official acts of those officers and employees who represent the people.

Under Chapter 19 of Wisconsin's statutes, the department secretary is a public state official and the legal custodian of the department's records. To better facilitate public access to department information, this authority has been delegated to division leadership.

Legal Custodians

Area or Division	Description	Contact
General Information	<ol style="list-style-type: none"> Media record requests If you are unsure where to direct your records request 	DOR Communications
Office of the Secretary	Leadership on administrative operations and policy development	Julie Raes
Office of General Counsel	Legal services and tax resolution services for internal appeals	Dana Erlandsen
Enterprise Services	Administrative support for the department, including employee relations, financial services, printing, and mail services	Julie Raes
Income, Sales and Excise Tax	Individual income, employee withholding, corporate franchise/income, state and county sales/use, estate, excise (including alcohol and tobacco enforcement), recycling, and other tax types as well as homestead, earned income, and other tax credit programs. Also administers the state's unclaimed property.	Jennifer Dambach
Lottery	Administers the lottery with integrity to achieve the greatest possible property tax relief for Wisconsin taxpayers	Cindy Polzin
Research and Policy	Detailed analyses of fiscal and economic policies to the secretary, the Executive Office, and other state officials	Cari Redington
State and Local Finance	State-wide property equalization, property assessment services for manufacturing and telecommunication company property, assesses and collects certain property taxes, administers many local government financing, state aid, and credit programs, and certifies assessors across the state	Mary Gawryleski
Technology Services	Information technology services for the department	Rick Offenbecher

Requesting Taxpayer Records

Taxpayer records are not public records. See *Requesting Copies of Tax Records* on our website, www.revenue.wi.gov, for obtaining records regarding a specific taxpayer's income, franchise, sales, use, and excise tax information and tax delinquencies. This information is subject to the confidentiality provisions under secs. 71.78 and 77.61(5), Wis. Stats.

Requesting Public Records

Note: Records are not available to the public when state or federal confidentiality laws prohibit access.

1. Make your request to the records custodian listed above. Requests may be made in writing, email, or verbally. If mailing, address requests as follows:

Wisconsin Department of Revenue
Attn: Open Records Request for [use records custodian name as noted above]
PO Box 8933
Madison, WI 53708-8933

2. The records custodian will review your request to determine if the records exist. Requests must reasonably describe the records or information you seek.
3. The records custodian will provide copies or make records available for inspection if the records are accessible to the public. The public may inspect records Monday through Friday between 7:45 a.m. and 4:30 p.m. or by appointment at a department office.
 - The department may charge reasonable fees for copying and searching, but we will not charge for the cost of reviewing records for possible redaction or removal of confidential information. We may waive or reduce fees for copying and searching if we determine the waiver is in the public interest. See the *Record Request Fee Schedule*.
 - The department only charges sales tax for copies of public records when the records are produced expressly for the purpose of sale.
 - You will receive an invoice for any fees. Make your check payable for the exact amount to Wisconsin Department of Revenue.

Denial of Requests for Public Records

If your request is denied in whole or in part, the records custodian will explain why your request cannot be granted. You may request that the denial reasons be provided in writing. Any questions concerning application or interpretation of the public records law or denial of access to a record should be directed to:

Chief Counsel
Office of General Counsel
Wisconsin Department of Revenue
P.O. Box 8907
Madison, WI 53708-8907
(608) 267-8970