



Your Wisconsin Taxpayer Bill of Rights

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Tony Evers
Governor

Peter W. Barca
Secretary of Revenue

Dear Taxpayer,

The Department of Revenue plays an important role in helping to meet the challenges Wisconsin faces and build a prosperous future for the people of the state. My key goals as Secretary of Revenue are to:

- Fairly implement state tax laws and rules, advocate for fair tax policy, with a particular emphasis on policies that will promote job growth and deliver real tax relief for hard-working families;
- Deliver excellent customer service to individuals and businesses; and
- Operate the department efficiently and effectively.

As we strive to meet these goals, we are committed to the rights described in this publication. While this booklet provides an overview of your rights as a Wisconsin taxpayer, it is not a complete list of those rights. It lists phone numbers you can call if you have questions or concerns, specialized publications you can order, services provided at our offices and information available through our internet website at revenue.wi.gov.

We hope you find the information provided and resources described in this publication to be helpful.

Sincerely,

Peter W. Barca
Secretary of Revenue

IMPORTANT CHANGES

There are no substantive differences between the 2020 and 2021 versions of this publication.

MISSION OF THE WISCONSIN DEPARTMENT OF REVENUE

Our agency administers Wisconsin's tax system to provide revenue to fund state and local government services. We strive to provide taxpayers with clear information about our tax laws, promote voluntary compliance, and assure tax collection fairness.

1. INTRODUCTION

As a Wisconsin taxpayer, you have both responsibilities and rights. This publication, *Your Wisconsin Taxpayer Bill of Rights*, is intended to give you basic information about those rights. While the publication summarizes your taxpayer rights under Wisconsin law, it does not contain a complete list of those rights.

Additional information can be obtained by contacting the Wisconsin Department of Revenue (DOR). A list of office locations and phone numbers can be found in Part 5, on page 13.

Listed below are your rights under the Wisconsin Taxpayer Bill of Rights. Information about each of these rights is given in Part 3 below.

You have the right ...

- ❖ *To courteous treatment by DOR employees*
- ❖ *To information about Wisconsin tax laws*
- ❖ *To assistance from DOR with state tax forms*
- ❖ *To privacy and confidentiality*
- ❖ *To pay only the required tax*
- ❖ *To a prompt refund of overpaid taxes*
- ❖ *To fair treatment during tax audits*
- ❖ *To appeal DOR determinations*
- ❖ *To reasonable tax collection arrangements*

2. STATEMENT OF PRINCIPLES OF TAX ADMINISTRATION

The function of DOR is to administer the Wisconsin tax laws. These laws, and tax policy for raising revenue, are determined by the Legislature.

The department has the responsibility of applying and administering the law in a reasonable, practical manner. Issues should only be raised by department auditors when they have merit. At the same time, department auditors should never hesitate to raise a credible issue. The department should avoid raising an issue or asking a court to adopt a position inconsistent with an established department position.

Administration should be both reasonable and diligent. It should be conducted with as little delay as possible and with great courtesy and considerateness. It should never try to overreach, and it should be reasonable within the bounds of law. It should, however, be vigorous in requiring compliance with the law, and it should be relentless in its attack on illegal tax avoidance devices and fraud.

3. YOUR RIGHTS AS A WISCONSIN TAXPAYER

As a Wisconsin taxpayer, you have both responsibilities and rights. Our goal is to protect your rights and to encourage your confidence in the integrity, efficiency, and fairness of our tax system. To ensure that you always receive such treatment, you should know about the many rights you have at each step of the tax process.



The information in this publication relates specifically to individual income, corporation franchise or income, fiduciary income, sales and use, and withholding taxes. Questions concerning other types of taxes should be directed to DOR by phone or email as follows:

Type Tax	Call or Email
Beer, liquor, wine	(608) 266-6701 DORExciseTaxpayerAssistance@wisconsin.gov
Cigarette, tobacco products	(608) 266-6701 DORExciseTaxpayerAssistance@wisconsin.gov
Motor vehicle, alternate, general aviation fuel	(608) 266-6701 DORExciseTaxpayerAssistance@wisconsin.gov
Property	(608) 266-7750 DORBureauofAssessmentPractices@wisconsin.gov

How DOR implements these rights is explained in the following sections A through I.

A. Courteous Treatment by DOR Employees

You have the right to fair, professional, prompt, and courteous treatment by DOR employees. This right is fundamental. If you ever feel that you are not being treated in this manner, contact the employee's supervisor by calling or writing the DOR office in which the employee works (or is based).

B. Information About Wisconsin Tax Laws

You have the right to information about Wisconsin's tax laws. In addition to the basic instructions provided with state tax forms, we publish informational publications and take other steps to inform you about your responsibilities and rights. Information is available through the methods listed below, or by accessing our website at revenue.wi.gov.

(1) Tax forms and instructions

Wisconsin tax forms and instructions provide basic information about Wisconsin tax laws. You can obtain Wisconsin forms and instructions by any of the methods listed in Part 6, on page 13.

(2) Taxpayer publications

We publish over 80 free taxpayer publications that provide information on various subjects. A list of the publications available and instructions for obtaining them are provided in Part 6, on pages 13-15.

(3) Wisconsin Tax Bulletin

This quarterly newsletter provides up-to-date information about Wisconsin taxes. It contains articles, court decision summaries, private letter rulings, and tax releases, which provide in-depth discussions of important issues you may not find elsewhere. In addition, special issues are published to explain new tax laws. The *Wisconsin Tax Bulletin* is available on our website at revenue.wi.gov/Pages/ISE/wtb-Home.aspx.

(4) Speakers Bureau

We provide speakers to present information and answer questions about the various taxes administered by DOR. For more information call (608) 266-1911 or to request a speaker for your event, contact us at revenue.wi.gov/Pages/Training/speakers.aspx.

(5) Tax seminars

We periodically conduct seminars, workshops, and training events that are open to the public. Topics covered include sales and use tax for new businesses, joint sales and use tax seminars with the state of Minnesota that include information on the differences between the two states' laws, and workshops for tax preparers and practitioners on electronic filing (e-file). For a listing of upcoming events, access our website at revenue.wi.gov/Pages/Training/Home.aspx.

C. Assistance from DOR with State Tax Forms**(1) Walk-in help**

We provide walk-in and telephone tax assistance at six DOR offices. Refer to the list in Part 5, on page 13, for more information about locations and times when assistance is available.

(2) Volunteer groups

DOR, in cooperation with the Internal Revenue Service (IRS) and local volunteers, offers educational programs for taxpayers and small businesses and free income tax return preparation assistance to low-income and elderly taxpayers through the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs. You can get information on these programs by calling the IRS at 1-800-906-9887 or call 211 to locate a site. Also see the additional information concerning VITA and TCE sites in Part 4, on page 12.

(3) Prior years' tax returns

You may obtain a copy of your Wisconsin tax return for an earlier year. You can do so by using our mobile friendly online application found at tap.revenue.wi.gov/ReqCpy/. If you do not have access to a computer or are unable to use the online application, you can request copies by calling our Customer Service Bureau at (608) 266-2772. You may also visit one of our offices to complete this request. A list of our office locations and hours may be found on page 13. There is a fee for each tax return requested.

Note: Copies of federal income tax returns will not be included when Wisconsin income tax return copies are requested. Copies or transcripts of federal income tax returns should be requested from the IRS.

Note: It may take up to two hours to complete an in-person request for information or a copy of a tax return.

D. Privacy and Confidentiality

You have the right to have your personal and financial information kept confidential. You also have the right to know why we are asking you for information, exactly how any information you give will be used, and what might happen if you do not give the information.

(1) Information sharing

Under Wisconsin law, DOR may share your tax information with the federal government, other states, and other Wisconsin state agencies with which DOR has information exchange agreements. However, other agencies that receive this information are also bound by strict confidentiality laws.

DOR may also be required by state law to disclose information to others with whom the department does not have information sharing agreements, such as district attorneys and courts.

(2) Tax payment information

Wisconsin law authorizes a resident of Wisconsin to request and receive information about the amount of Wisconsin net income tax or franchise tax paid or payable by you. If your Wisconsin net income tax or franchise tax paid or payable is disclosed, you will be notified by DOR about who requested the information and when. A person requesting such information does not have the right to examine your tax return or to obtain any information from your return other than the amount of tax paid or payable.

E. Pay Only the Required Tax

You have the right to plan your business and personal finances in such a way that you will pay the tax that is due under Wisconsin law. You are liable only for the correct amount of tax. Our purpose is to apply the law consistently and fairly to all taxpayers.

If you relied on incorrect written advice from DOR in response to a specific written request you made, your assessment may be reduced as provided in sec. 73.16, Wis. Stats. You need to give us a copy of your written request and our written response. You must show that you gave complete and correct information, and that you filed your return after you received the advice.

F. Prompt Refund of Overpaid Taxes

Once you have paid all your tax, you have the right to file a claim for a refund if you think the tax is incorrect. Generally, you have four years from the original due date of your return to file a refund claim.

Note: There are some exceptions to the four-year time period. If we audit your refund claim for any reason, you have the same rights that you would have in an audit of your return.

(1) Interest on refunds

Generally, you will receive interest on any income tax refund delayed for more than 90 days after 1) the date you filed your return, or 2) the date your return was due, whichever is later. There are exceptions for certain income tax refunds of farmland preservation credit, homestead credit, enterprise zone jobs credit, jobs tax credit, business development credit, and electronics and information technology manufacturing zone credit.

(2) Checking on your income tax refund

Normally, you will receive your income tax refund within six weeks after you file your return, but it may take longer.

Note: The department may not issue a refund to an employed individual before March 1 following the close of the taxable year, unless both the individual and the individual's employer have filed all required returns and forms with the department for the taxable year for which the individual claims a refund.

If you have not received your refund within 12 weeks after mailing your return, you may check on it by calling (608) 266-8100 in Madison, (414) 227-4907 in Milwaukee, or 1-866-WIS-RFND (1-866-947-7363, toll-free within the U.S. or Canada). You can call these numbers 24 hours a day, 7 days a week. Have your social security number and expected refund amount ready.

You can also check the status of your income tax refund by accessing our website at revenue.wi.gov. Click on "Where's My Refund?" or click on "Common Questions" and look under "Refund Information."

(3) Electronic filing

Electronic filing is the fastest way to receive your income tax refund. It is also the most secure method of filing, you receive an acknowledgement that your tax return has been received, and it is more accurate because the computations are done automatically.

Electronic filing can be done three ways:

- **Federal/State filing** – Where the return is completed and transmitted by a tax professional.
- **Wisconsin e-file** – Where a tax return can be completed and transmitted using a computer connected to the internet.
- **Internet filing** – Using either software purchased from a computer supply store or web-based filing where the return is transmitted by a tax preparation software company.

See the instructions in your income tax booklet for additional information about electronic filing.

(4) Earned income credit and homestead credit

The Wisconsin earned income credit (based on a percentage of the federal earned income credit) and homestead credit (designed to soften the impact of property taxes and rent) are available to persons with lower incomes, even if a Wisconsin income tax return is not otherwise required to be filed. If you qualify for these credits, but have not claimed them, claims for refund for prior years may be filed up until the filing deadline for each year's claim. For example, the deadline for filing a refund claim for the year 2017 is April 15, 2022.

Note: If any due date falls on a Saturday, Sunday, or legal holiday, use the next business day.

More information about these credits and whether you are eligible to claim them may be found on our internet website at revenue.wi.gov/Pages/FAQS/ise-eic.aspx or revenue.wi.gov/Pages/FAQS/ise-home.aspx. Information may also be obtained by contacting us via email at DORIncome@wisconsin.gov, by calling the department's Customer Service Bureau at (608) 266-2486, or by visiting any of our offices. Refer to the list in Part 5, on page 13, for information about locations and times when assistance is available.

(5) Debts owed to other agencies

If your refund is reduced because of a debt you owe to another agency (state, county, local, or the IRS) or because you owe child support, we must notify you that this has occurred. However, if you have a question about the debt that caused the reduction, you should contact the other agency.

G. Fair Treatment During Tax Audits

If your return is selected for audit, it does not suggest that DOR thinks you are dishonest. The audit may or may not result in more tax - sometimes audits are closed without change, and some audits result in a tax refund.

(1) Arranging for the audit

Many audits are handled entirely by email or mail. If we notify you that your audit is to be conducted through a face-to-face interview, you have the right to ask that the audit take place at a reasonable time and place that is convenient for both you and DOR. If the time or place that we suggest is not convenient, the auditor will try to work out something more suitable. However, in any case, DOR makes the final determination of how, when, and where the examination will take place.

(2) Representation

If you wish to consult with an attorney, an accountant, or any other person during a DOR interview relating to auditing a tax return or collecting tax, we will stop and reschedule the interview. We cannot suspend the interview, however, if you are there because of a subpoena.

(3) Recordings

You may make an audio recording of an interview with DOR employees. You must notify us 10 days before the meeting and bring your own recording equipment. DOR may also record an interview. If we do so, we will notify you before the meeting, and a copy of the recording will be available to you at your expense.

(4) Repeat audits

We try to avoid repeat examinations of the same items, but this sometimes happens. If DOR examined your tax return for the same items in either of the two previous years and proposed no change to your tax liability, please contact the auditor as soon as possible so that we can determine if we should discontinue the repeat audit.

(5) Explanation of changes

If we make any changes to your return, we will explain the reasons for the changes. It is important that you understand the reasons for any changes. You should not hesitate to ask about anything that is unclear to you.

(6) Interest

You must pay interest on additional tax that you owe and we must pay you interest on tax overpayments. The interest is computed at the rate of 12% per annum for regular assessments and 18% per annum for delinquent taxes. The department pays interest on tax refunds at the rate of 3% per annum.

H. Appeal DOR Determinations

If you disagree with DOR's findings as explained in an adjustment, assessment, or refund notice, or a refund denial notice, you have the right to appeal. The notice sent to you will generally include a copy of Wisconsin [Publication 506, Taxpayers' Appeal Rights](#). This publication explains your appeal rights in detail and tells you exactly what to do if you want to appeal. You can obtain this publication at any department office or by contacting us as explained in Part 6, on page 13. Following is a brief overview of your appeal rights.

(1) DOR

You may appeal the adjustments to DOR within 60 days of receiving an assessment or refund notice of adjustment, or a refund denial notice. Your appeal may be routed to the Resolution Office of DOR. The Resolution Office is a separate office tasked with handling appeals. Most differences can be settled through the DOR resolution process without expensive and time-consuming litigation. If the matter cannot be resolved to your satisfaction at DOR, you may take your case to the Wisconsin Tax Appeals Commission (Commission).

(2) Wisconsin Tax Appeals Commission

If you disagree with DOR's decision, you may take your case to the Commission. The Commission is entirely separate from DOR. You may appear on your own behalf, or you may be represented by an attorney. A petition for review (appeal) must be filed with the Commission within 60 days after receiving DOR's decision.

For more information, refer to Wisconsin [Publication 507](#), *How to Appeal to the Tax Appeals Commission*, which is mailed with DOR's Notice of Action (decision) on your appeal.

(3) Wisconsin courts

If you disagree with the Commission's decision, you have the right to take your case to court. You may appeal a Commission decision to the circuit court within 30 days after the date of mailing of the Commission's decision. If you disagree with the circuit court decision, you may appeal that decision to the Court of Appeals, then to the Wisconsin Supreme Court.

(4) Payment of assessments

In order to stop the accumulation of interest, you may choose to deposit the amount of the assessment with DOR while your appeal is pending.

If you choose not to deposit the taxes assessed with DOR while your appeal is pending at DOR, you may, at any time while the appeal is pending before the Commission or court, elect to deposit the total taxes and interest with DOR. Any deposited amount that is later refunded will earn interest at the rate of 3% per annum.

If you agree with a portion of the assessment, you have the option of paying the portion of the assessment not being appealed, to prevent interest from accumulating on that portion of the assessment. Interest continues to accrue on any unpaid balance that is ultimately determined to be owing.

(5) Alternative to appeal

As an alternative to appealing an assessment, you may pay the full amount due and if you later wish to contest all or a portion of the adjustments made, you may then file a claim for refund. Individual and fiduciary income tax, corporate income and franchise tax, and withholding tax refund claims must be filed within four years and sales tax refund claims within two years from the date the assessment notice was issued.

Exception: For sales tax refunds where the refund will be passed on to your customers, a claim for refund must be filed within four years from the due date of the Wisconsin income or franchise tax return.

If your claim for refund is denied, you may then file an appeal with DOR, which may be routed to the Resolution Office of DOR. That appeal must be filed within 60 days after receiving the denial notice. If you are not satisfied with the department's decision, you may then appeal to the Commission and, subsequently, to the circuit court.

Note: If the period for filing an appeal of an assessment has passed (60 days after receiving the assessment), the only option available for contesting the assessment is to pay the full amount due, and then file a claim for refund.

(6) Refund/assessment offsets for closed periods

If you file a claim for refund for a year for which DOR may no longer issue an assessment, DOR has the right to reduce your refund by tax that should have been reported or assessed, but wasn't, up to the total amount of the refund. If DOR has assessed you tax, you may have the right to reduce that assessment by any refund that could have been reported or claimed, but wasn't, up to the total amount of the assessment. In both instances, the same year(s) or period(s) must be involved, as well as the same type of tax.

(7) Recovering litigation expenses

If the Commission or court agrees with you in your case and finds that DOR does not have a reasonable basis in law and fact in taking its position, you may be able to recover some of your litigation expenses from us, as provided by law.

I. Reasonable Tax Collection Arrangements

When you owe money to DOR, we will send you a notice stating the amount of tax, interest, and penalties you owe. We will give you a specific period of time to pay the amount due in full. If you pay within the time allowed, we will not have to take any further action. You should make every effort to pay. If you do not pay the amount due in full by the due date specified, additional interest and fees will be applied.

(1) Payment arrangements

If you can't timely pay the amount due in full, you should contact us right away to request an installment payment agreement and/or offer a petition for compromise.

(2) Installment payment agreement

In order to make payment arrangements with you, we may ask you for financial information to determine how you can pay the amount due. A \$20 fee will be added to your account upon approval of your installment payment request. If we approve an installment payment agreement, the agreement will stay in effect if:

- You pay each installment on time;
- You satisfy other tax liabilities as they occur; and
- We determine that collecting the amount owing is not at risk.

We may review your financial condition at any time during the installment period and may revise the agreement to reflect your situation. We will notify you before we change the terms of the agreement. You will be given copies of all agreements you make with us.

If you don't pay the full amount by the due date, or if you don't pay each installment on time per an installment agreement, we may file a delinquent tax warrant on your property.

Note: A payment plan will not prevent the filing of a delinquent tax warrant.

Any enforcement action we take, such as garnishing a portion of your wages, will be taken only after we have tried to contact you and have given you the chance to voluntarily pay the amount due. It is very important for you to respond right away to an attempt to contact you. If you don't respond, we will begin enforcement action.

(3) Petition for compromise

If you cannot pay the amount you owe in full and do not expect to be able to pay it in the future, you may make an offer to settle for a smaller sum by filing a Petition for Compromise. You will be requested to provide financial information to substantiate your inability to pay the full amount. We will respond to your offer by either accepting it, rejecting it, or making a counter offer. If we accept your offer, you will be expected to pay the amount offered in full within 10 days of the date of our acceptance or according to a payment schedule that is set up by the department.

(4) Delinquent tax warrants

If we have to file a delinquent tax warrant on your property (to secure the amount of tax due), you can expect us to release the warrant promptly when you pay the tax and certain charges, or if it is found that the warrant was incorrectly filed. Any court costs we incur to collect delinquent taxes will be added to the balance of your delinquent account.

(5) Seizure of property

If we must seize your property, it may be sold within 60 days. You may request a time period greater than 60 days; we will comply with your request unless it is not in the best interest of the state. The cost of seizing your property is passed on to you.

(6) Property exempt from seizure

Certain state and federal statutes (called "exemptions") prohibit the seizure of property to satisfy debts. Many federal exemptions and a few state exemptions apply to the collection of tax debt. For example, social security payments and certain retirement benefits are exempt.

(7) Access to your private premises

A court order is not generally needed for a DOR employee to seize your property. However, you do not have to allow the DOR employee access to your private premises, such as your home or the nonpublic areas of your business, unless the employee has court authorization to be there.

(8) Sales and use taxes and withheld income taxes

If we believe that you were responsible for seeing that a corporation or other business paid us income taxes withheld from its employees or sales and use taxes, and those taxes were not paid to DOR, we may look to you to personally pay an amount based on the unpaid taxes. If you feel that you do not owe these taxes, you have the right to appeal.

4. VITA AND TCE SITES

Income tax assistance is available for low-income individuals, individuals with disabilities, non-English speaking taxpayers, and the elderly through the Volunteer Income Tax Assistance (VITA) program and the Tax Counseling for the Elderly (TCE) program of the American Association of Retired Persons (AARP). In addition, these programs assist individuals who qualify for homestead credit or the earned income credit. The VITA and TCE programs are aimed at those for whom paid assistance may be out of reach.

VITA and TCE sites can be found in some community centers, libraries, churches, shopping malls, and retirement homes. Most sites are open from February 1 through April 15. VITA and TCE sites are staffed by volunteers trained by the Internal Revenue Service (IRS) and DOR who prepare basic income tax returns free of charge. Some sites also offer free IRS electronic filing of tax returns. In addition to income tax assistance, some sites also provide information on free community services. More information on VITA and TCE sites, including a listing of DOR sponsored sites in Wisconsin, may be found (from February 1 through April 15) on our website at revenue.wi.gov.

5. TAXPAYER ASSISTANCE

The department provides tax assistance at the following locations on a daily basis (Monday through Friday), with one exception. Our Wausau office provides assistance only on Mondays. For assistance, you may call (608) 266-2772 or visit one of the locations listed below.

Location	Address	Hours
Appleton	265 W. Northland Ave.	7:45-4:30
Eau Claire	718 W. Clairemont Ave.	7:45-4:30
Green Bay	200 N. Jefferson St., Rm. 140	7:45-4:30
Madison	2135 Rimrock Rd.	7:45-4:30
Milwaukee	819 N. Sixth St., Rm. 408	7:45-4:30
Wausau	731 N. First St., Suite 6000	7:45-4:30 (Monday Only)

6. DEPARTMENT OF REVENUE PUBLICATIONS

The publications listed on pages 14-15 and tax forms and instructions may be picked up at any DOR office or may be obtained by:

- Calling us at (608) 266-1961
- Accessing our website at revenue.wi.gov

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations enacted as of January 24, 2022: chs. 70, 71, 73, 77, and 78, Wis. Stats.

Laws enacted and in effect after this date, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to this date, that is contrary to the information in this document is superseded by this document, according to sec. 73.16(2)(a), Wis. Stats.

Department of Revenue Publications

Income and Franchise Taxes

- [102](#) Wisconsin Tax Treatment of Tax-Option (S) Corporations and Their Shareholders
- [103](#) Reporting Capital Gains and Losses for Wisconsin by Individuals, Estates, and Trusts
- [106](#) Wisconsin Tax Information for Retirees
- [109](#) Tax Information for Married Persons Filing Separate Returns and Persons Divorced
- [113](#) Federal and Wisconsin Income Tax Reporting Under the Marital Property Act
- [119](#) Limited Liability Companies (LLCs)
- [120](#) Net Operating Losses for Individuals, Estates, and Trusts
- [121](#) Reciprocity
- [122](#) Tax Information for Part-Year Residents and Nonresidents of Wisconsin
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