



WISCONSIN DEPARTMENT OF REVENUE
 Post Office Box 8903
 MADISON, WI 53708-8903

State of Wisconsin • DEPARTMENT OF REVENUE

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 PHONE: 608-266-7879 FAX: 608-264-6884 WEBSITE: www.revenue.wi.gov

Notice of Refund

June 7, 2012

TAN: (

Letter ID:

James Taxpayer
 123 Main Street
 Anywhere, WI 12345

Please review this notice carefully for details about your refund amount or any adjustments. If you have any questions, you may contact us at the telephone number listed above.

Tax Account Information		Offset to Outstanding Liabilities	
James Taxpayer 123 Main Street Anywhere, WI 12345		Tax Account Number	Period End Date Amount Offset
Tax Account Number		
Tax Account Type	Individual Income Tax		
Period End Date	December 31, 2011		
Overpayment Information		Total Offset to Outstanding Liabilities	
Overpayment	\$543.00		
Refund Interest	\$0.00		
Total Overpayment	\$543.00		
Refund Check Information		Offset to Other Liabilities	
Check Date	Jun 7, 2012	Offset to Delinquent Tax Liabilities	
Check Number		Offset to Other Agency Liabilities \$164.93	
Voucher Number	32895	Total Other Offsets \$164.93	
Fund Number	100		
Agency	566		
Total Overpayment	\$543.00		
Total Offset Amount	\$164.93		
Previous Refund	\$0.00		
Refund Amount	\$378.07		

Other Agency Setoff Detail

Taxpayer Name James Taxpayer

Tax Account Number

IIT Resident

Notice Date

June 7, 2012

Period End Date

Dec 31, 2011

You have been allowed a refund of \$543.00. Of this amount, \$139.93 will be applied to your debt with the following federal or state agency, county, municipality or tribal authority.

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

If you have questions about whether you owe this debt, or you believe your refund was applied in error, you must contact the federal or state agency, county, municipality or tribal authority whose telephone number is listed above. The Wisconsin Department of Revenue has no control of, or information regarding these debts.

Although we credited your refund to the debt as of the date of this notice, the agency listed above may not actually receive the funds for at least four weeks from that date. If you need to contact the agency listed above immediately, please be sure to refer to this notice.

In accordance with Sec. 71.93 and 71.935 Wis. Stats., the Wisconsin Department of Revenue is authorized to collect a \$5 fee per transaction for each claim against your refund owed to a state agency, county or municipality. This fee was deducted from your refund.

For debts owed to a child support agency:

*An objection to this offset for child support owed to the Department of Children and Families must be made within 20 days by requesting a hearing before the circuit court rendering the support order. The sole issue at hearing shall be whether you owe the amount certified, except that the issue of ability to pay may be raised if this offset includes an amount for birth expenses and the court order establishing that obligation specifies that the court found your income to be at or below the poverty level at the time the order was entered (Sec. 49.855(3) Wis. Stats.).

For debts owed to the IRS:

**The Internal Revenue Service (IRS) has notified us that, in accordance with section 6331 of the Internal Revenue Code, it has levied upon your Wisconsin state income tax refund to pay toward your federal tax liability. Requests for Collection Due Process (CDP) hearings, innocent spouse claims, installment agreements, or any other collection matters relating to this federal liability should be directed to the IRS and not the Wisconsin Department of Revenue. If applicable, the IRS will issue a notice that contains your right of appeal.

**In accordance with Wis. Stats. 73.03 (52), the Wisconsin Department of Revenue is authorized to collect a \$25 fee per transaction for each claim against your refund owed to the IRS. This amount was deducted from your refund.

For debts owed to Tribal Governments:

***In accordance with sec. 73.03(52n) Wis. Stats., the Wisconsin Department of Revenue is authorized to enter into agreements with federally recognized tribes located in this state that provide for offsetting state tax refunds against tribal obligations and to charge a fee up to \$25.00.

For debts owed to other states:

+**In accordance with sec.73.03 (52m) Wis. Stats., the Wisconsin Department of Revenue is authorized to enter into agreements with other states to offset tax refunds against outstanding debts and charge an appropriate fee.