

**WISCONSIN DEPARTMENT OF REVENUE
DIVISION OF INCOME, SALES, AND EXCISE TAX**

NOTICE OF PROPOSED GUIDANCE DOCUMENTS

Pursuant to sec. 227.112, Wis. Stats., the Wisconsin Department of Revenue, Division of Income, Sales, and Excise Taxes hereby seeks comment on the proposed guidance document listed in the table below.

SUBMITTING PUBLIC COMMENTS

Public comments on proposed or adopted guidance documents may be submitted online at: <https://www.revenue.wi.gov/Pages/contactUs/proposed-Guidance.aspx>.

DEADLINE FOR SUBMISSION

The period for public comment for proposed guidance documents ends 21 days after publication in the Administrative Register, unless the Governor approves a shorter commenting period.

Document Number	Document Title
100032	Delinquent Taxpayers - Common Questions

State of Wisconsin
Department of Revenue

Delinquent Taxpayers

This is a proposed guidance document. The document has been submitted to the Legislative Reference Bureau for publication in the Administrative Register for public comment as provided by sec. 227.112(1), Wis. Stats.

1. Why are delinquent accounts posted on the internet?
2. What is considered a delinquent account?
3. Can there be estimated amounts due in the delinquent account?
4. What information is being published about each account?
5. How do I know if my name may be published?
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7. How often are names added to the list?
8. If a debt is paid, how soon will the name be removed from the list?
9. Who should I contact if I feel a name is on the list in error?
10. Why can the department publish my name and address?
11. Can I pay my balance with a credit card?
12. The individual listed is deceased. Can the account be removed?
13. Can I have other liabilities with the department that are not listed on the Internet?
14. Once my name has been removed from the list, can it be added again at a later date?

1. **Why are delinquent accounts posted on the internet?**

Effective January 1, 2008, the Wisconsin Department of Revenue (DOR) is required by section 73.03(62), Wis. Stats., to post on the internet a list of persons who owe delinquent taxes, interest, penalties, fees, and costs of more than \$5,000 which are unpaid for more than 90 days after all appeal rights have expired. The listing is required to include the name, address, type of tax, and total amount eligible for posting.

A separate list of the [Top 100 accounts](#) is also required to be posted. Taxpayers that have a valid payment plan, have submitted a complete Petition for Compromise, or are in bankruptcy are not be posted.

2009 Wisconsin Act 28 added a posting requirement for revoked sellers. Effective October 1, 2009, the Wisconsin Department of Revenue is required by section 73.03(64), Wis. Stats., to post information about taxpayers on the internet if they have had a sellers permit revoked and have an outstanding balance. The [listing](#) is required to include the real name, business name, address, type of tax, total amount eligible for posting and revocation date.

2. What is considered a delinquent account?

The Wisconsin Department of Revenue considers a tax "delinquent" when the due date of an assessment has passed, and any statutory appeal rights have expired. Once delinquent, the debt is subject to collection action.

3. Can there be estimated amounts due in the delinquent account?

Yes. The department issues estimated assessments of the amount due when an individual or business does not file a required tax return. When the required tax returns are subsequently filed, the department adjusts the estimates to the correct amount of taxes, interest, penalties, fees, and costs.

4. What information is being published about each account?

The [listing](#) includes the name, address, type of tax, and the total amount eligible for posting. In addition, business name and revocation date is included on the [revoked sellers](#) page.

5. How do I know if my name may be published?

The department mails a warning letter to the last known address of persons with amounts due that are new qualifiers for the internet posting. The warning letter provides an opportunity to pay the balance before the posting. Please see criteria for posting as indicated in [Question 1](#) above.

A separate warning letter is provided to sellers as part of the revocation process before any revoked sellers are posted to the internet regardless of balance due.

6. How can I get my name off the list?

To avoid posting or to have your name removed, you must do one of the following:

- o Pay the debt in full
- o File missing tax returns that result in account adjustment to zero
- o Provide proof of payment
- o Enter into a valid [payment plan](#)
- o Submit a complete [Petition for Compromise](#)
- o Provide proof of bankruptcy

Making a partial payment, without entering an approved payment plan, will not remove your name from the list. For more information contact us using the contact information listed at the bottom of this page.

7. How often are names added to the list?

The Delinquent Taxpayer [internet list](#) is updated quarterly in early January, April, July, and October. The Revoked Sellers [internet list](#) is updated monthly.

8. If a debt is paid, how soon will the name be removed from the list?

If a person meets one of the conditions listed in [Question 6](#) above, the name is removed the next business day.

9. Who should I contact if I feel a name is on the list in error?

See the contact information listed at the bottom of this page.

10. Why can the department publish my name and address?

State law requires the listing include the real name, business name, address, type of tax, and total amount eligible for posting. See Question 1 above.

11. Can I pay my balance with a credit card?

Yes. For more information, please go to our [Pay by Credit Card](#) page.

12. The individual listed is deceased. Can the account be removed?

Yes. Contact the Wisconsin Department using the information listed at the bottom of this page. You will be asked to provide the date of death, county of death, and personal representative's name, address, and phone number.

13. Can I have other liabilities with the department that are not listed on the internet?

Yes. The liabilities listed are liabilities that are 90 days beyond the appeal period and have a total balance due of more than \$5,000 in tax, interest, penalties, fees, and costs.

For revoked sellers the liabilities listed include tax, interest, penalties, fees, and costs.

Debt owed to other state agencies and referred for collection by the department, is not eligible for posting. You may contact the Wisconsin Department of Revenue using the contact information listed at the bottom of this page to determine if you have additional liabilities.

14. Once my name has been removed from the list, can it be added again at a later date?

Yes. If your name is removed from the list because it does not meet the criteria defined in [Question 1](#) above, it may become eligible for posting at the time of the next update if the criteria for exemption are no longer met.

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of October 14, 2019: Sections 71.80, 71.91, 73.03, 77.26, 77.62, 77.76, 77.96, 77.982, 77.991, 77.9951, 77.9964, 78.12, 78.49, 78.58, 78.67, 78.79, 139.25, 139.44 and 139.85, Wis. Stats., and secs. Tax 2.88 and 11.93, Wis. Adm. Code.

Laws enacted and in effect after October 14, 2019, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to October 14, 2019, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2)(a), Wis. Stats.

FOR QUESTIONS OR COMMENTS CONTACT:

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