

# Vote Record

## Senate Committee on Economic Development, Housing and Government Operations

Date: 3-21-06  
Moved by: Moore Seconded by: Cook  
AB: \_\_\_\_\_ Clearinghouse Rule: \_\_\_\_\_  
AB: \_\_\_\_\_ SB: 480 Appointment: \_\_\_\_\_  
AJR: \_\_\_\_\_ SJR: \_\_\_\_\_ Other: \_\_\_\_\_  
A: \_\_\_\_\_ SR: \_\_\_\_\_

A/S Amdt: \_\_\_\_\_  
A/S Amdt: \_\_\_\_\_ to A/S Amdt: \_\_\_\_\_  
A/S Sub Amdt: \_\_\_\_\_  
A/S Amdt: \_\_\_\_\_ to A/S Sub Amdt: \_\_\_\_\_  
A/S Amdt: \_\_\_\_\_ to A/S Amdt: \_\_\_\_\_ to A/S Sub Amdt: \_\_\_\_\_

- Be recommended for:  
 Passage  
 Introduction  
 Adoption  
 Rejection

- Indefinite Postponement  
 Tabling  
 Concurrence  
 Nonconcurrence  
 Confirmation

Committee Member  
Sen. Robert Wirch, Chair  
Sen. Gwendolynne Moore  
Sen. Richard Grobschmidt  
Sen. Gary Drzewiecki  
Sen. David Zien

	<u>Aye</u>	<u>No</u>	<u>Absent</u>	<u>Not Voting</u>
	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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Totals:	<u>4</u>	<u>1</u>		

**SENATE HEARING SLIP**

(Please Print Plainly)

DATE: 3-21-00

BILL NO. SB 480

OF

SUBJECT Marilly Delander

with Sen. Clausen

with Sen. Delander

(NAME)

315 Spring

(Street Address or Route Number)

Robertsville, WI 53023

(City and Zip Code)

(Representing)

Speaking in Favor:

Speaking Against:

Registering in Favor:

but not speaking:

Registering Against:

but not speaking:

Speaking for information

only; Neither for nor against:

Please return this slip to a messenger PROMPTLY.

Senate Sergeant-At-Arms

State Capitol - B35 South

P.O. Box 7882

Madison, WI 53707-7882

**SENATE HEARING SLIP**

(Please Print Plainly)

DATE: 3/21/00

BILL NO. SB 480

OF

SUBJECT Sen. Alton Clausen

Appearing w/ Marilly

Delander

(NAME)

(Street Address or Route Number)

(City and Zip Code)

(Representing)

Speaking in Favor:

Speaking Against:

Registering in Favor:

but not speaking:

Registering Against:

but not speaking:

Speaking for information

only; Neither for nor against:

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Madison, WI 53707-7882

**SENATE HEARING SLIP**

(Please Print Plainly)

DATE: 3-21-00

BILL NO. 480

OF

SUBJECT Sen. Clausen

Jennifer Hawkins

(NAME)

P.O. Box 75, 955 Adams

(Street Address or Route Number)

Hammond, WI 54015

(City and Zip Code)

Self

(Representing)

Speaking in Favor:

Speaking Against:

Registering in Favor:

but not speaking:

Registering Against:

but not speaking:

Speaking for information

only; Neither for nor against:

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State Capitol - B35 South

P.O. Box 7882

Madison, WI 53707-7882

**SENATE HEARING SLIP**

(Please Print Plainly)

DATE: 3-21-00

BILL NO. 480

OR  
SUBJECT: Taxpaper Bill

of Rights

Lee Kellaher

(NAME)

400 E. RIVER DR.

(Street Address or Route Number)

New Richmond WI

(City and Zip Code)

(Representing)

Speaking in Favor:

Speaking Against:

Registering in Favor:

but not speaking:

Registering Against:

but not speaking:

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**SENATE HEARING SLIP**

(Please Print Plainly)

DATE: 3-21-00

BILL NO. 480

OR  
SUBJECT: \_\_\_\_\_

\_\_\_\_\_

Matt Deland

(NAME)

220 Spring

(Street Address or Route Number)

Madison, Wis. 53703

(City and Zip Code)

(Representing)

Speaking in Favor:

Speaking Against:

Registering in Favor:

but not speaking:

Registering Against:

but not speaking:

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Madison, WI 53707-7882

**SENATE HEARING SLIP**

(Please Print Plainly)

DATE: 3/21

BILL NO. SB 480

OR  
SUBJECT: \_\_\_\_\_

\_\_\_\_\_

Tom Orzech

(NAME)

\_\_\_\_\_

(Street Address or Route Number)

(City and Zip Code)

(Representing)

Speaking in Favor:

Speaking Against:

Registering in Favor:

but not speaking:

Registering Against:

but not speaking:

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Madison, WI 53707-7882

**SENATE HEARING SLIP**

(Please Print Plainly)

DATE: 3/21/00  
BILL NO. SB 460  
OR  
SUBJECT \_\_\_\_\_

Rep. Plouff  
(NAME) Capitol  
(Street Address or Route Number)

\_\_\_\_\_  
(City and Zip Code)  
(Representing)

Speaking in Favor:

Speaking Against:

Registering in Favor:   
but not speaking:

Registering Against:   
but not speaking:

Speaking for information only; Neither for nor against:

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State Capitol - B35 South  
P.O.Box 7882  
Madison, WI 53707-7882

**SENATE HEARING SLIP**

(Please Print Plainly)

DATE: 3-21-00  
BILL NO. SB 480  
OR  
SUBJECT \_\_\_\_\_

REP CITY ROADERS  
(NAME)  
(Street Address or Route Number)

\_\_\_\_\_  
(City and Zip Code)  
30th Assembly Dist  
(Representing)

Speaking in Favor:

Speaking Against:

Registering in Favor:   
but not speaking:

Registering Against:   
but not speaking:

Speaking for information only; Neither for nor against:

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Madison, WI 53707-7882

**SENATE HEARING SLIP**

(Please Print Plainly)

DATE: 3-21-00  
BILL NO. SB 480  
OR  
SUBJECT \_\_\_\_\_

SCOTT FROEHLME  
(NAME) 122 E DOTY ST #203  
(Street Address or Route Number)  
MADISON

\_\_\_\_\_  
(City and Zip Code)  
WI ASSOC. OF ACCOUNTANTS  
(Representing)

Speaking in Favor:

Speaking Against:

Registering in Favor:   
but not speaking:

Registering Against:   
but not speaking:

Speaking for information only; Neither for nor against:

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Madison, WI 53707-7882

**SENATE HEARING SLIP**

(Please Print Plainly)

DATE: 3-21-00

BILL NO. 480

OR  
SUBJECT \_\_\_\_\_

Deane Aulokkum  
(NAME)

400 N  
(Street Address or Route Number)

Madison WI 53703  
(City and Zip Code)

Self  
(Representing)

Speaking in Favor:

Speaking Against:

Registering in Favor:  
but not speaking:

Registering Against:  
but not speaking:

Speaking for information  
only; Neither for nor against:

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Madison, WI 53707-7882

**SENATE HEARING SLIP**

(Please Print Plainly)

DATE: 3-21-00

BILL NO. 480

OR  
SUBJECT \_\_\_\_\_

Laurie Delander  
(NAME)

Hay. N  
(Street Address or Route Number)

Roberts, WI 54023  
(City and Zip Code)

Self  
(Representing)

Speaking in Favor:

Speaking Against:

Registering in Favor:  
but not speaking:

Registering Against:  
but not speaking:

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Madison, WI 53707-7882

**SENATE HEARING SLIP**

(Please Print Plainly)

DATE: 3-21-00

BILL NO. 480

OR  
SUBJECT \_\_\_\_\_

Amy Hillis  
(NAME)

140 St.  
(Street Address or Route Number)

Madison WI 53703  
(City and Zip Code)

\_\_\_\_\_  
(Representing)

Speaking in Favor:

Speaking Against:

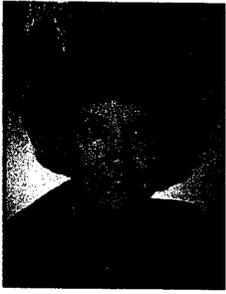
Registering in Favor:  
but not speaking:

Registering Against:  
but not speaking:

Speaking for information  
only; Neither for nor against:

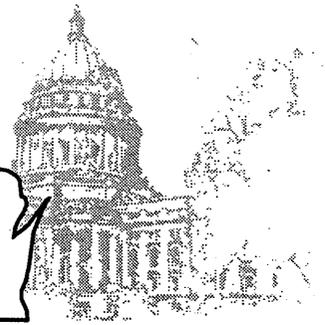
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State Capitol - B35 South  
P.O. Box 7882  
Madison, WI 53707-7882



# Alice Clausing

WISCONSIN STATE SENATOR



## Testimony in Support of Senate Bill 480 Fair Tax Treatment Bill

I'd like to thank the Chair and Committee for the opportunity to testify in support of Senate Bill 480 – my Fair Tax Treatment proposal. My motivation for this sweeping proposal was based on constituent complaints and the Department of Revenue's failure to conduct a thorough investigation of those complaints

The need for this legislation became evident while attending an audit conference at the request of the Kellehers who you will hear testimony from shortly. Frankly, I was appalled by the conduct of the Department of Revenue agents during this meeting. The Kellehers are long standing members of the community who operate a small business yet they were treated as though they were criminals. The Department of Revenue agents involved in the audit were rude, discourteous and made allegations of misconduct that had absolutely no basis in fact. When challenged on the allegations, the Department of Revenue officials made statements to the effect that the burden is on the taxpayer to prove themselves innocent.

I was so distraught by this conduct that I requested Secretary Zeuske to investigate the auditors involved. Despite the fact that three elected officials or their representatives attended the audit conference involving the Kellehers, none of us were contacted during the course of the investigation that resulted in a total exoneration of the auditors involved. This disrespect for taxpayers and elected officials alike demonstrates an arrogance and an abuse of power that cannot be tolerated. The Department of Revenue appears to be out of control. It sets its own rules, conducts investigation of itself to monitor compliance and then absolves itself of any wrongdoing. It is clear to me that the Department needs to refocus its attention on the taxpayer as customer, not as a potential criminal.

This is not an isolated incident. Tavern owners, farmers and other small business owners have reported similar treatment in their dealings with the Department of Revenue. Small business owners and family farmers are the backbone of Wisconsin's strong economy. Sometimes they lack training and expertise in sophisticated accounting systems, but these are decent and honorable people who deserve to be treated fairly and respectfully. Yet it is these small business owners that the Department of Revenue seems to be waging war against. Ensuring that Wisconsin taxpayers pay their fair share of taxes does not require the Department of Revenue to strip people of their dignity and trample their constitutional rights in the process.



The **Fair Tax Treatment Bill** is modeled after the federal *Taxpayer Bill of Rights*. It stands for the principle that all citizens should be treated respectfully, honestly and fairly when a tax payment is in dispute and it places the burden of proof on the government to prove allegations that more tax is owed. The bill requires the Department of Revenue to:

- Ensure that its employees treat the members of the public courteously,
- Distribute public information about the state's tax laws,
- Assist taxpayers in filing state tax forms,
- Treat the public fairly in tax audits by providing a clear and concise statement of taxes owed and denials or reductions of refunds or credits claimed by the taxpayer.
- Allow taxpayers the opportunity to consult with an attorney or accountant at any time during an audit or to tape record the proceedings.
- Reduce the tax liability to a taxpayer and enter into an installment payment arrangement when such arrangements are appropriate, and
- Relieve "innocent spouses" from liability for understated taxes, penalties and interest.

These are issues that small business owners consistently raised after their experience with the Department. It is on behalf of those small business owners, individual taxpayers and farmers throughout the state that I ask you join me in supporting Senate Bill 480.

I would be happy to answer any questions that you may have.

STEVEN WILSON, C.P.A.

## WILSON &amp; GEISSLER, S.C.

DOUGLAS GEISSLER, C.P.A.

715 TROY STREET  
P.O. BOX 421  
RIVER FALLS, WI 54022

715-425-0108  
FAX 715-425-0313

Senator Alice Clausing  
State Capitol, P.O. Box 7882  
Madison, WI 53707

March 20, 2000

Re: Pending Taxpayer Rights Legislation

Dear Senator Clausing:

I apologize for my inability to attend the Committee hearings on your proposed legislation to enhance the rights of taxpayers in the State of Wisconsin. Unfortunately my tax season schedule precludes a trip to Madison. I have provided herein a summary of my thoughts relative to the audit cases which have brought about this proposed legislation. Please feel free to enter this information into the proceeding as you see fit.

Several of the tavern audits were referred to our office, thus we are intimately familiar with the problems in these cases and the need for this legislation. Unfortunately, I cannot discuss many specific details of any case. While IRS has moved to properly conclude these cases, they remain under appeal with the Wisconsin Department of Revenue (DOR). Rather, I will focus on the broader problems and issues exemplified by these audits.

These audits were several of many joint IRS/DOR tavern audits done statewide under a five year project. Their purpose was to identify and assess tavern businesses which may have been under-reporting their sales. The primary audit tool used was not the taxpayer's books and records; rather, the auditors used one of several income reconstruction methods which estimate sales based on factors including purchased product, offsale, spillage and giveaway. This methodology has inherent problems because its accuracy is dependent on estimates, assumptions or statistical inferences.

Upon examination of the audit results, it was readily apparent that the auditors had made many errors in assumption and interpretation critical to the application of this method to the taxpayers business. In fact, in the cases we examined, the audit results reflected business volumes, drinks sold and sales results which would have been physically impossible to achieve. The taxpayers, small town family owned taverns, were being handed audit results reflecting hundreds of thousands of dollars of unreported sales. The auditors then attempted to justify their results with unsubstantiated claims of personal cash use by the taxpayers. The taxpayers could not defend the absence of this negative.

Several other methods are available by statute to effectively conduct such an audit. When petitioned to corroborate their results with another method, DOR refused. This placed the burden of proof on the taxpayer's to defend themselves against flawed premises and their erroneous results, imposing an impossible task upon the taxpayer. In desperation, several taxpayers contacted their legislative representatives at the Federal and State level seeking assistance. Legislative intervention was effective and leveled the playing field long enough to examine what was happening in these audits.

Soon after legislative contact, the Treasury Inspector Generals Office and the Citizens Advocacy Panel entered the picture at the IRS level. They suspended all on going audits and remitted them to the top IRS tavern audit team in the State for investigation. They also concurred that the audits had been done incorrectly. IRS re-audited under alternative approved methods and quickly completed the examinations. Each case this Firm was involved with resulted in agreement with the IRS and liabilities less than 10% of the original audit proposal, with half of that amount being penalties and interest.

The importance of your legislation is perhaps best evidenced by the exemplary way the IRS handled these problems. In these cases the system of audit procedure and method failed at both the IRS and DOR level. However, the IRS has a system of checks and balances, much of which was incorporated in the Taxpayer Bill of Rights II at the Federal level. When the Federal legislators brought the problem to the attention of IRS, they responded quickly, identified the problem and corrected it. This is exactly what the Taxpayer Bill of Rights was intended to do and the IRS should be commended for the effective application of this process.

Unfortunately, there is no such protection of rights or checks and balances in the State of Wisconsin. Without the intervention of the IRS and its systems of internal control, these taxpayers could be embroiled in costly court battles or worse, financially ruined by inaccurate tax assessments. The evolution of tax rights legislation and a strong advocacy office would shift some of the burden of proof in such cases to the DOR and require that they make a more careful and complete examination of the propriety of their audit methods. Not the least of these benefits would be the prevention of further cases in which the taxpayers pay such a tremendous personal price

The need for rights protection is best exemplified by the audit of Marilyn and Leon Delander. When we received this case, the Delanders had been under audit for a year and a half. They had turned records over to DOR and heard nothing until they were confronted with a proposed audit assessment with an aggregate DOR/IRS amount due in excess of \$ 286,000 for the three years under audit.

DOR's audit work to that point, using the mark-up method, had concluded that the Delanders had underreported their income by \$ 125,000 per year. Examination of the audit work showed that DOR was calculating that the Delanders had sold an average of 557 drinks per day out of their 12 stool two table bar in a town of 900 persons with two other bars in the town. At face value, their audit results were physically impossible and it was obvious that DOR had used incorrect assumptions as to offsale and many other factors critical to the audit method. The auditors were of the opinion that the bar sold pints and 1/2 pints of liquor as shots in drinks and sold quarter barrels of beer as tap drinks. It was readily apparent that the auditor knew nothing about bar operations. DOR had also gotten the Delander's offsale factors completely wrong. These errors wildly skewed the results of their method. When challenged on these errors DOR refused to reconsider their errors in math and assumption.

The stonewalling DOR was doing on the simple arithmetic errors of this audit was extremely confusing until we learned that the DOR supervisor reviewing these audits was involved with designing the audit program. With dozens of these audits already concluded, likely under this flawed program, supervisory personnel should have been concerned.

On August 5, 1999, after refusing any alternative methods, DOR issued a proposed audit assessment, slightly less than the original, with a ten day accept or appeal ultimatum to the Delanders. Leon died a few days thereafter. Unfortunately, subsequent meetings with DOR showed they had the data in their files necessary to test their audit under an alternative method. They reviewed this alternative data only after IRS had abandoned the previous audit work and submitted the audits for re-examination by their own personnel. We then engaged in a two month battle to get the new method done correctly. The final result was DOR refusing to make several material adjustments to the new method, adjustments which IRS readily made after seeing taxpayer documentation. The Delander audit now stands in appeal with DOR awaiting an opinion on math errors. It goes without saying that this audit was not conducted or supervised in a competent manner. In speaking with other CPA firms in our area regarding other tavern audits they were involved in, the stories are the same.

It is important the Committee understand that no one is asking for DOR to permanently suspend these types of audits. Small businesses and their inherently weak accounting systems can understate income and assuring taxpayer compliance is necessary. However, not all small business situations fit the type of audit methods used on the taverns and often these methods will create distorted results. In cases where the results are significantly out of line with reported income, good audit policy should require the support of alternative examination methods, e.g., net worth analysis, changes in financial position and life style inquiries.

The concern shared by this and other CPA firms is that the burden is being placed on the taxpayer to prove the absence of a negative. If the audit method says a large amount of income was not reported, DOR tells the taxpayer they must prove this did not happen. How can the taxpayer prove this without resorting to alternative methods of financial analysis to show that their net worth or value did not increase and the additional income did not exist. This Firm sent many pleadings to DOR asking them to corroborate their findings with one of the other methods already approved by statute. I was told directly by DOR supervisory personnel and the auditor that the other methods were "worthless" because "The taxpayer could easily have spent all the extra income on vacations, gambling and like activities which do not create additional net worth". In fact DOR had spent a great deal of time during this audit making wild claims of gambling habits and cash expenditures by the taxpayer in defense of their claim of unreported income. When asked if DOR had any proof to support these claims the answer was no. Certainly the taxpayer can appeal the audit and even go to court. To be properly represented in appeal or litigation is an expensive process and seldom does the taxpayer have the funds to accomplish this.

Let me say at this point, I believe this firm speaks for many others when saying that as a whole DOR and its auditors are a competent and courteous organization to work with. The cases at hand do however, point out the great need to properly define some rules as to burden of proof and the establishment of a basis for reasonable defense for a taxpayer confronted with such a problem. A defense short of the massive time and expense of the appeal/litigative process, yet fair to both the taxpayer and DOR. The way to correct this inequity is really very simple and fair. If an inferential audit, such as in the tavern cases mark-up method, result in an increase in income which seems significantly out of bounds with reported income, require DOR to evaluate the results with one of the other three methods already approved by statute. If the corroborating method shows unexplainable increases in assets, cash or net worth, the taxpayer has a problem and DOR has a sound audit result. If the corroborating method more closely matches the taxpayers original return, then the initial audit results are most likely flawed due to invalid assumptions as to sales mix or one of many possible variables. If DOR wishes to assert that the taxpayer has simply spent the money on non-asset items or lifestyle, then the burden must fall to DOR to prove it.

I fail to see how anyone could disagree with this approach. Granted, it does put a burden on the taxpayer to support the financial analysis, but at least it gives them the right to do so. It can also remove a burden from DOR to the extent that, if their audit results are reasonably corroborated by multiple methods, it's pretty much a done deal and would be difficult to argue in appeal. But, if DOR tries to justify their inferential results solely on the theory that the taxpayer squandered the money on non-asset expenditures, the burden to prove such allegation must fall to DOR.

Thank you for taking the time to hear and consider the information we have provided herein. This is, admittedly, a highly complex problem and not easily understood by those not involved in the audit process. As the Committee considers this legislation I would hope this information has provided some insight into the importance of taxpayer rights.

Respectfully submitted,



Steven Wilson, CPA

STEVEN WILSON, C.P.A.

WILSON &amp; GEISSLER, S.C.

DOUGLAS GEISSLER, C.P.A.

715 TROY STREET  
P.O. BOX 421  
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FAX 715-425-0313

SB-480  
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The stonewalling DOR was doing on the simple arithmetic errors of this audit was extremely confusing until we learned that the DOR supervisor reviewing these audits was involved with designing the audit program. With dozens of these audits already concluded, likely under this flawed program, supervisory personnel should have been concerned.

On August 5, 1999, after refusing any alternative methods, DOR issued a proposed audit assessment, slightly less than the original, with a ten day accept or appeal ultimatum to the Delanders. Leon died a few days thereafter. Unfortunately, subsequent meetings with DOR showed they had the data in their files necessary to test their audit under an alternative method. They reviewed this alternative data only after IRS had abandoned the previous audit work and submitted the audits for re-examination by their own personnel. We then engaged in a two month battle to get the new method done correctly. The final result was DOR refusing to make several material adjustments to the new method, adjustments which IRS readily made after seeing taxpayer documentation. The Delander audit now stands in appeal with DOR awaiting an opinion on math errors. It goes without saying that this audit was not conducted or supervised in a competent manner. In speaking with other CPA firms in our area regarding other tavern audits they were involved in, the stories are the same.

It is important the Committee understand that no one is asking for DOR to permanently suspend these types of audits. Small businesses and their inherently weak accounting systems can understate income and assuring taxpayer compliance is necessary. However, not all small business situations fit the type of audit methods used on the taverns and often these methods will create distorted results. In cases where the results are significantly out of line with reported income, good audit policy should require the support of alternative examination methods, e.g., net worth analysis, changes in financial position and life style inquiries.

The concern shared by this and other CPA firms is that the burden is being placed on the taxpayer to prove the absence of a negative. If the audit method says a large amount of income was not reported, DOR tells the taxpayer they must prove this did not happen. How can the taxpayer prove this without resorting to alternative methods of financial analysis to show that their net worth or value did not increase and the additional income did not exist. This Firm sent many pleadings to DOR asking them to corroborate their findings with one of the other methods already approved by statute. I was told directly by DOR supervisory personnel and the auditor that the other methods were "worthless" because "The taxpayer could easily have spent all the extra income on vacations, gambling and like activities which do not create additional net worth". In fact DOR had spent a great deal of time during this audit making wild claims of gambling habits and cash expenditures by the taxpayer in defense of their claim of unreported income. When asked if DOR had any proof to support these claims the answer was no. Certainly the taxpayer can appeal the audit and even go to court. To be properly represented in appeal or litigation is an expensive process and seldom does the taxpayer have the funds to accomplish this.

Let me say at this point, I believe this firm speaks for many others when saying that as a whole DOR and its auditors are a competent and courteous organization to work with. The cases at hand do however, point out the great need to properly define some rules as to burden of proof and the establishment of a basis for reasonable defense for a taxpayer confronted with such a problem. A defense short of the massive time and expense of the appeal/litigative process, yet fair to both the taxpayer and DOR. The way to correct this inequity is really very simple and fair. If an inferential audit, such as in the tavern cases mark-up method, result in an increase in income which seems significantly out of bounds with reported income, require DOR to evaluate the results with one of the other three methods already approved by statute. If the corroborating method shows unexplainable increases in assets, cash or net worth, the taxpayer has a problem and DOR has a sound audit result. If the corroborating method more closely matches the taxpayers original return, then the initial audit results are most likely flawed due to invalid assumptions as to sales mix or one of many possible variables. If DOR wishes to assert that the taxpayer has simply spent the money on non-asset items or lifestyle, then the burden must fall to DOR to prove it.

I fail to see how anyone could disagree with this approach. Granted, it does put a burden on the taxpayer to support the financial analysis, but at least it gives them the right to do so. It can also remove a burden from DOR to the extent that, if their audit results are reasonably corroborated by multiple methods, it's pretty much a done deal and would be difficult to argue in appeal. But, if DOR tries to justify their inferential results solely on the theory that the taxpayer squandered the money on non-asset expenditures, the burden to prove such allegation must fall to DOR.

Thank you for taking the time to hear and consider the information we have provided herein. This is, admittedly, a highly complex problem and not easily understood by those not involved in the audit process. As the Committee considers this legislation I would hope this information has provided some insight into the importance of taxpayer rights.

Respectfully submitted,



Steven Wilson, CPA

State of Wisconsin  
Department of Revenue

For  
Tom  
Ourada

# Your Wisconsin Taxpayer Bill of Rights

SB-480  
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Publication 114 (02/00)



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**Tommy G. Thompson**  
Governor

## State of Wisconsin • DEPARTMENT OF REVENUE

125 SOUTH WEBSTER STREET • P.O. BOX 8933 • MADISON, WISCONSIN 53708-8933 • 608-266-6466 • FAX 608-266-5718 • <http://www.dor.state.wi.us>

**Cate Zeuske**  
Secretary of Revenue

Dear Taxpayer,

The Wisconsin Department of Revenue appreciates your participation in that most fundamental responsibility of our democracy – the voluntary payment of taxes. We do not take that participation for granted. The Department is committed to serving you as a valued customer with high quality service at a cost-effective price.

This booklet is one down payment on our debt to you. This publication provides an overview of your rights as a Wisconsin taxpayer. It details procedures you can take should you disagree with any tax matter affecting your family or business. It lists whom to call and where to go for answers to each question you may have, specialized publications you can order, and services you can access.

You will find that we have customer service centers located in 35 communities throughout the state. You can download tax forms, get answers to frequently asked questions, track the progress of your refund, and even pay your taxes on our worldwide web site 24 hours a day, seven days a week. We are planning even more customer services for the future to make the tax paying experience as fair, convenient and expeditious as possible.

As a taxpayer, you are the foundation of Wisconsin's high quality of life. Thank you for making Wisconsin "America's State" – a great place to live, work, learn and play. It is a pleasure serving you.

Sincerely,

A handwritten signature in cursive script that reads 'Cate Zeuske'.

Cate Zeuske  
Secretary

*Publication 114***I. 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. The publication summarizes your taxpayer rights under Wisconsin law.

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 V, on page 10.

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

## 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; and*
- ❖ *To reasonable tax collection arrangements.*

*Your Wisconsin Taxpayer Bill of Rights*

### Mission of the Wisconsin Department of Revenue

The purpose of the Wisconsin Department of Revenue is to collect the proper amount of tax revenue; serve the public by continually improving the quality of our products and services; and perform in a manner warranting the highest degree of public confidence in our integrity, efficiency, and fairness.

## II. STATEMENT OF PRINCIPLES OF TAX ADMINISTRATION

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

At the heart of administration is interpretation of the law. It is the responsibility of each person in the department charged with the duty of interpreting the law, to find the true meaning of the statutory provision and not to adopt a strained construction in the belief that he or she is "protecting the revenue." The revenue is properly protected only when we ascertain and apply the true meaning of the statute.

With this in mind, it is the duty of the department to carry out that policy by correctly applying the laws enacted by the Legislature; to determine the reasonable meaning of various tax law provisions in light of the Legislature's purpose in enacting them; and to perform this work in a fair and impartial manner.

The department also 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, never arbitrarily or for trading purposes. At the same time, department auditors should never hesitate to raise a meritorious issue. It is also important that care be exercised to avoid raising an issue or asking a court to adopt a position inconsistent with an established department position.

Administration should be both reasonable and vigorous. 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 unreal tax devices and fraud.

## III. 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 mail (to Wisconsin Department of Revenue...), phone, or e-mail, as follows:

Type Tax	Write, Call, or E-Mail
Beer, liquor, wine	PO Box 8906 Madison WI 53708-8906 (608)266-6702, or <a href="mailto:excise@dor.state.wi.us">excise@dor.state.wi.us</a>
Cigarette, tobacco products	PO Box 8906 Madison WI 53708-8906 (608)266-8970, or <a href="mailto:excise@dor.state.wi.us">excise@dor.state.wi.us</a>
Estate	PO Box 8904 Madison WI 53708-8904 (608)266-2772, or <a href="mailto:estate@dor.state.wi.us">estate@dor.state.wi.us</a>
Motor vehicle, alternate, general aviation fuel	PO Box 8906 Madison WI 53708-8906 (608)266-3223, or <a href="mailto:excise@dor.state.wi.us">excise@dor.state.wi.us</a>
Property, utility	PO Box 8933 Madison WI 53708-8933 (608)266-9758, or <a href="mailto:jrader@dor.state.wi.us">jrader@dor.state.wi.us</a>

Your Wisconsin Taxpayer Bill of Rights is shown in Part I on page 2. These rights are described in sections A through I, on pages 4 through 8.

*Publication 114***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 employe's supervisor by calling or writing the DOR office from which the employe is directed.

**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 brochures and take other steps to inform you about your responsibilities and rights.

**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 IV, on page 8.

**Taxpayer publications.** We publish over 60 free taxpayer information publications on various subjects. One of these, Wisconsin Publication 504, *Directory for Wisconsin Department of Revenue*, lists addresses, phone numbers, and office hours for all DOR facilities statewide. A list of the publications available and instructions for obtaining them are provided in Part IV, on pages 8 and 9.

**Wisconsin Tax Bulletin.** This quarterly newsletter, available on a subscription basis (\$7 per year), provides up-to-date information about Wisconsin taxes. It contains articles, court decision summaries, private letter rulings, and in-depth discussions of important issues you may not find elsewhere. In addition, a special issue published annually explains new tax laws. For more information, call (608) 266-1911.

**Speakers bureau.** We will provide speakers to present information and answer questions about the various taxes administered by DOR. For more information, call (608) 266-1911.

**C. Assistance from DOR with state tax forms**

**Walk-in help.** We provide walk-in and telephone tax assistance at many DOR offices. Refer to the list in Part V, on page 10, for more information about locations and times when assistance is available.

**Volunteer groups.** DOR, in cooperation with the Internal Revenue Service and local volunteers, offers educational programs for taxpayers and small businesses and free 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 Internal Revenue Service at (414) 271-3780.

**Prior years' tax returns.** If you need a copy of your tax return for an earlier year and it is still in our files, you can get a copy. You can do so by visiting DOR's office at 4638 University Avenue, Madison, Wisconsin, or by writing to Wisconsin Department of Revenue, Central Files Section, P.O. Box 8903, Madison, WI 53708-8903. There is a fee for each tax return requested. For more information, call (608) 267-1266.

If you only need certain information, such as the amount of your reported income or the tax shown on the return, you can get this information free if you write or visit a DOR office in your area.

**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.

**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.

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*Your Wisconsin Taxpayer Bill of Rights*

**Tax payment information.** Wisconsin law authorizes a resident of Wisconsin to request and receive information about the amount of Wisconsin net income tax, franchise tax, or gift tax paid or payable by you. If your Wisconsin net income tax, franchise tax, or gift 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 least 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.

**Cancellation of penalties.** If you relied on incorrect written advice from DOR in response to a specific written request you made, we will cancel any penalties that may result. You need to give us a copy of your written request and our written response. You must show that you gave sufficient and correct information, and that you filed your return after you received the advice.

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

**Interest on refunds.** 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.

**Checking on your income tax refund.** Normally, you will receive your refund within six weeks after you file your return. If you have not

received your refund within ten weeks after mailing your return, you may check on it by calling (608) 266-8100 in Madison or (414) 227-4907 in Milwaukee. 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 refund by accessing DOR's Internet web site at [www.dor.state.wi.us](http://www.dor.state.wi.us). Click on FAQs (frequently asked questions), and go to Refund Information.

**Quick refund.** For individual income tax returns (except nonresident/part-year resident returns), DOR offers a "quick refund" program that could get tax refund checks into the mail in as little as two weeks. You will find a quick refund box in the upper right hand corner of Wisconsin tax Forms 1, 1A, and WI-Z. Use this box only after you have read the instructions. Note that the quick refund option can only be used if certain criteria are met. These include using the DOR-provided mailing label and mailing the return on or before April 1, to a special post office box used for this program. The instructions in your Wisconsin income tax booklet give additional details.

**Electronic filing.** Electronic filing is the fastest way to receive your income tax refund, in as little as three to seven working days. 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;
- **Tele-File**, where a simple tax return can be completed over the telephone; and
- **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.

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**Debts owed to other agencies.** If your refund is reduced because of a debt you owe another agency (state, county, or local) 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 other audits actually result in a tax refund.

**Arranging for the audit.** Many audits are handled entirely by 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 suggested by us 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.

**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.

**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.

**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.

**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.

**Interest.** You must pay interest on additional tax that you owe, and we pay you interest on tax overpayments. The interest is computed at the rate of 12% per annum for regular assessments, 18% per annum for delinquent taxes, and 9% per annum for refunds.

### H. Appeal DOR determinations

If you disagree with DOR's findings as explained in an adjustment, assessment, or refund notice, you have the right to appeal. The notice sent to you will generally include a copy of Wisconsin Publication 505, *Taxpayers' Appeal Rights of Office Audit Adjustments*, or Wisconsin Publication 506, *Taxpayers' Appeal Rights of Field Audit Adjustments*. These publications explain your appeal rights in detail and tell you exactly what to do if you want to appeal. You can obtain either of these publications at any department office or by contacting us as explained in Part IV, on page 8.

Here is a brief overview of your appeal rights.

**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. Most differences can be settled through the DOR appeals process without expensive and time-consuming court trials. If the matter cannot be settled to your satisfaction at DOR, you may take your case to the Wisconsin Tax Appeals Commission.

**Wisconsin Tax Appeals Commission.** If you disagree with DOR's decision, you may take your case to the Wisconsin Tax Appeals Commission ("Commission"). The Commission is entirely separate from DOR. You may appear on your own behalf, or you may be represented by an

*Your Wisconsin Taxpayer Bill of Rights*

attorney. A petition for review (appeal) must be filed with the Commission within 60 days of 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.

**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.

**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 case 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 the State Treasurer. Any deposited amount that is later refunded will earn interest at the rate of 9% 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.

**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. A claim for refund must be filed within two years from the date the adjustment notice was issued. (Note: Effective for refunds for taxable years beginning on or after January 1, 2000, you may file a claim for refund within four years from the date the adjustment notice was issued, rather than two years.) If your claim for refund is denied, you may then file an

appeal with DOR. That appeal must be filed within 60 days after receiving the denial notice.

**Note:** If the 60-day period for filing an appeal of an assessment has passed, the only option available for contesting the assessment is to pay the assessment and then file a claim for refund.

**Refund/assessment offsets for closed periods.** If you file a claim for refund for a year for which DOR may no longer issue a refund, 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.

**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 the law may authorize.

## 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.

**Payment arrangements.** While you should make every effort to pay the amount due in full, if you can't do so, you should pay as much as you can and contact us right away. In order to make payment arrangements with you, we may ask you for financial information to determine how you can pay the amount due. **Note:** Effective for installment payment agreements made on or after

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July 1, 2000, a \$20 fee will be added to your account upon approval of your installment 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, we will file a delinquent tax warrant on your property. Only after we have tried to contact you and have given you the chance to voluntarily pay the amount due, do we take any enforcement action, such as taking a part of your wages. 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.

**Satisfaction of 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. **Note:** Effective July 1, 2000, any court costs we incur to collect delinquent taxes will be added to the balance of your delinquent account.

**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.

**Property exempt from seizure.** Wisconsin generally follows federal law with regard to what property may be seized, although there are some

differences. For example, under Wisconsin law social security payments and certain pension benefits are exempt from seizure.

**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, if the employee does not have court authorization to be there.

**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 same DOR appeal rights as other taxpayers.

**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 the account 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, denying it, or making a counter offer. If we accept your offer, you will be expected to pay the amount offered in full within 20 days of the date of our acceptance.

#### IV. DEPARTMENT OF REVENUE PUBLICATIONS

The publications listed on page 9 may be picked up at any DOR office or may be obtained by: writing to Wisconsin Department of Revenue, Forms Request Office, P.O. Box 8903, Madison, WI 53708-8903; e-mailing us at [forms@dor.state.wi.us](mailto:forms@dor.state.wi.us); calling us at (608)266-1961 (or calling the local DOR office if there is one in your area); calling the DOR Fax-A-Form number, (608)261-6229, from a fax telephone; or accessing our Internet web site at [www.dor.state.wi.us](http://www.dor.state.wi.us).

## 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, Trusts
- 104 Wisconsin Taxation of Military Personnel
- 106 Wisconsin Tax Information for Retirees
- 109 Tax Information for Married Persons Filing Separate Returns and Persons Divorced
- 112 Wisconsin Estimated Tax and Estimated Surcharge for Individual, Estates, Trusts, Corporations, Partnerships
- 113 Federal and Wisconsin Income Tax Reporting Under the Marital Property Act
- 116 Income Tax Payments Are Due Throughout the Year
- 119 Limited Liability Companies (LLCs)
- 120 Net Operating Losses for Individuals, Estates, and Trusts
- 121 Reciprocity
- 121 Tax Information for Part-Year Residents and Nonresidents of Wisconsin
- 123 Business Tax Credits
- 125 Credit for Tax Paid to Another State
- 126 How Your Retirement Benefits Are Taxed
- 600 Wisconsin Taxation of Lottery Winnings
- 601 Wisconsin Taxation of Pari-Mutuel Wager Winnings

### Sales and Use Taxes

- 200 Electrical Contractors - How Do Wisconsin Sales and Use Taxes Affect Your Business?
- 201 Wisconsin Sales and Use Tax Information
- 202 Sales and Use Tax Information for Motor Vehicle Sales, Leases, and Repairs
- 203 Sales and Use Tax Information for Manufacturers
- 205 Use Tax Information for Individuals
- 206 Sales Tax Exemption for Nonprofit Organizations
- 207 Sales and Use Tax Information for Contractors
- 210 Sales and Use Tax Treatment of Landscaping
- 211 Cemetery Monument Dealers - How Do Wisconsin Sales and Use Taxes Affect You?
- 212 Businesses: Do You Owe Use Tax on Imported Goods?
- 213 Travelers: Don't Forget About Use Tax
- 214 Businesses: Do You Owe Use Tax?
- 216 Filing Claims for Refund of Sales or Use Tax
- 217 Auctioneers - How Do Wisconsin Sales and Use Taxes Affect Your Operations?
- 219 Hotels, Motels, and Other Lodging Providers - How Do Wisconsin Sales and Use Taxes Affect Your Operations?
- 220 Grocers - How Do Wisconsin Sales and Use Taxes Affect Your Operations?

- 221 Farm Suppliers and Farmers - How Do Wisconsin Sales and Use Taxes Affect Sales to Farmers?
- 222 Motor Vehicle Fuel Users: Do You Owe Use Tax?
- 223 Bakeries - How Do Wisconsin Sales and Use Taxes Affect Your Business?
- 224 Veterinarians - How Do Wisconsin Sales and Use Taxes Affect Your Business?
- 225 Barber and Beauty Shops - How Do Wisconsin Sales and Use Taxes Affect Your Operations?

### Other Taxes and Credits

- 127 Wisconsin Homestead Credit Situations and Solutions
- 128 Wisconsin Farmland Preservation Credit Situations and Solutions
- 400 Wisconsin's Temporary Recycling Surcharge
- 403 Premier Resort Area Tax
- 410 Local Exposition Taxes
- 503 Wisconsin Farmland Preservation Credit
- 508 Wisconsin Tax Requirements Relating to Nonresident Entertainers
- W-166 Wisconsin Employer's Withholding Tax Guide

### Audits and Appeals

- 501 Field Audit of Wisconsin Tax Returns
- 505 Taxpayers' Appeal Rights of Office Audit Adjustments
- 506 Taxpayers' Appeal Rights of Field Audit Adjustments
- 507 How to Appeal to the Tax Appeals Commission

### Other Topics

- 111 How to Get a Private Letter Ruling From the Wisconsin Department of Revenue
- 114 Your Wisconsin Taxpayer Bill of Rights
- 115 Handbook for Federal/State Electronic Filing
- 117 Guide to Wisconsin Information Returns
- 118 Electronic Funds Transfer Guide
- 124 Petition for Compromise of Delinquent Taxes
- 130 Fax A Form
- 401 Extensions of Time to File
- 500 Tax Guide for Wisconsin Political Organizations and Candidates
- 502 Directory of Wisconsin Tax Publications
- 504 Directory for Wisconsin Department of Revenue
- 509 Filing Wage Statements and Information Returns on Magnetic Media
- 700 Speakers Bureau presenting...

*Publication 114***V. DEPARTMENT OFFERS TAXPAYER ASSISTANCE**

During the filing season of January through April 15, DOR personnel will be available to answer questions. In the larger DOR offices, assistance is provided on a daily basis (Monday through Friday). Assistance in other DOR offices generally is available on Mondays only, although there are exceptions as noted.

**Offices Providing Daily Assistance**

Location	Address	Telephone No.	Hours
*Appleton	265 W. Northland Ave.	(920) 832-2727	7:45-4:30
*Eau Claire	718 W. Clairemont Ave.	(715) 836-2811	7:45-4:30
*Green Bay	200 N. Jefferson St., Rm. 526	(920) 448-5179	7:45-4:30
*Kenosha	4003 80 <sup>th</sup> St., Ste. 102	(262) 697-5860	7:45-4:30
*Madison	4638 University Ave.	(608) 266-2772 TTY (608) 267-1049	7:45-4:30
*Madison	125 S. Webster St., 2nd Fl.	NONE	8:00-4:30
*Milwaukee	819 N. Sixth St., Rm. 408	(414) 227-4000 TTY (414) 227-4147	7:45-4:30
*Racine	616 Lake Ave.	(262) 638-7500	7:45-4:30
*Waukesha	141 N.W. Barstow St.	(262) 521-5310	7:45-4:30

**Offices Providing Assistance on Mondays Only  
(unless otherwise noted)**

Baraboo	1000 Log Lodge Ct.	(608) 356-8973	07:45-4:30
Beaver Dam	220 Seippel Blvd.	(920) 356-6090	07:45-4:30
Elkhorn	715 W. Walworth St.	(414) 723-4098	07:45-4:30
Fond du Lac	845 S. Main, Ste. 150	(920) 929-3985	07:45-4:30
Grafton	1930 Wisconsin Ave.	(262) 375-7948	07:45-4:30
Hayward	100 Ranch Road	(715) 634-8478	07:45-1:00
Hudson	1810 Crestview Dr., Ste. 1B	(715) 381-5060	07:45-4:30
Janesville	101 E. Milwaukee, Rm. 525	(608) 758-6190	07:45-4:30†
*La Crosse	620 Main St., Rm. 213	(608) 785-9720	07:45-4:30†
Lancaster	130 W. Elm St.	(608) 723-2641	07:45-4:30
Manitowoc	914 Quay St.	(920) 683-4152	07:45-4:30
Marinette	Courthouse, 1926 Hall Ave.	(715) 732-7565	09:00-1:00
Marshfield	300 S. Peach Ave., Ste. 4	(715) 387-6346	07:45-4:30
Monroe	1015 18 <sup>th</sup> Ave., Ste. B111	(608) 325-3013	07:45-1:00
Oshkosh	515 S. Washburn, Ste. 105	(920) 424-2100	07:45-4:30
Rhineland	203 Schiek Plaza	(715) 365-2666	07:45-4:30
Rice Lake	11 E. Eau Claire St., Ste. 4	(715) 234-7889	07:45-4:30
Shawano	1340 E. Green Bay St., Ste. 2	(715) 526-5647	07:45-4:30
Sheboygan	807 Center Ave.	(920) 459-3101	07:45-4:30
Superior	1225 Tower Ave., Ste. 315	(715) 392-7985	07:45-4:30
Tomah	203 E. Clifton St.	(608) 372-3256	07:45-1:00
Watertown	600 E. Main St.	(920) 262-2700	07:45-1:00
Waupaca	644 Hillcrest Dr., Ste. 2	(715) 258-9564	07:45-1:00
Wausau	710 Third St.	(715) 842-8665	07:45-4:30
West Bend	120 N. Main St., Ste. 170	(262) 335-5380	07:45-4:30
Wisconsin Rapids	830 Airport Ave.	(715) 421-0500	09:00-4:30

\*Open during noon hour

†Open Monday, Tuesday, and Wednesday