

**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>.

When submitting a comment, enter information in all data fields, including the "Guidance Document Number" referenced in the table below.

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
100236	Example of a Form Letter to Notify Debtors

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.

Debtor Notification

The following is an example of a form letter that could be used to notify debtors of certification:

date

name

address

Notice Of Intent To Certify Debt

Pursuant to section 71.935 Wisconsin Statutes, you are hereby notified that ***county or municipality (C/M)*** has certified to the Wisconsin Department of Revenue that you are indebted to ***C/M*** for ***source of debt***, as follows:

DATE ISSUED
AMOUNT
LEGAL COSTS
SUB TOTAL
LESS PAYMENT
TOTAL DUE

The purpose of the certification is to make a claim for the total due ***C/M*** against refunds, overpayments, or vendor payments owed you by Department of Revenue or Department of Administration.

- If your debt is not settled by the time you file your Wisconsin State Income Tax return, all or part of your refund may be intercepted to pay your debt.
- If your debt is not settled by the time the Department of Administration disburses vendor payments for work performed for the state, your vendor payment may be intercepted to pay your debt.

Any remaining amount that is due to you will be delayed an additional 4-8 weeks on top of normal processing time. The debt will remain certified until it is paid in full.

You have the right to appeal this action.

An appeal must be submitted in writing, must state the specific grounds for objection, and must be postmarked or received within ***number of days*** after mailing date of this notice at ***address and physical location for appeals***.

Sincerely,

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of October 1, 2019: Section 71.935, Wis. Stats.

Laws enacted and in effect after October 1, 2019, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to October 1, 2019, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2)(a), Wis. Stats.

Certification Statement

As the Secretary of the Wisconsin Department of Revenue (DOR), I have reviewed this guidance document or proposed guidance document and I certify that it complies with secs. 227.10 and 227.11, Wis. Stats. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is not explicitly required or explicitly permitted by a statute or rule that has been lawfully promulgated. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is more restrictive than a standard, requirement, or threshold contained in the Wisconsin Statutes.

DEPARTMENT OF REVENUE



Peter Barca

Secretary of Revenue