

**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
100043	Tax Refund Interception Program - Common Questions

State of Wisconsin
Department of Revenue

Tax Refund Interception Program

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. What legislation covers TRIP?
2. How do I enroll in the program?
3. How do I send debts to DOR?
4. What information is needed to submit debts to TRIP?
5. How do I send files using the Secure File Transfer Protocol (SFTP)?
6. How do I know what debts are accepted or rejected?
7. When will I receive payment from DOR for intercepts?
8. What is the Agency Summary Report?

1. **What legislation covers TRIP?**

Wisconsin statutes authorize the Department of Revenue (DOR) to intercept tax refund and refundable credits to pay debts owed to government agencies:

- State agencies - sec. 71.93, Wis. Stats.
- Local governments - sec. 71.935, Wis. Stats.
- IRS - sec. 73.03 (52), Wis. Stats.
- Tribal governments - sec. 73.03 (52n), Wis. Stats., and
- Other states - sec. 73.03 (52m), Wis. Stats.

Debts owed to private individuals or businesses are not eligible for tax refund interception.

2. **How do I enroll in the program?**

To enroll, submit a TRIP application form and financial institution form. Counties and municipalities should refer to [Publication 218](#), Refund Interception Guide for Counties and Municipalities, for guidance. State agencies, courts, universities and technical schools should refer to [Publication 238](#), Refund Interception Guide for State Agencies. Other states and tribes may contact the Setoff Coordinator at (608) 264-0344. TRIP forms and procedures are available on our website at </Pages/ISE/trip-register.aspx>.

3. **How do I send debts to DOR?**

DOR provides the following options for submitting debts:

- Manual entry using My Tax Account, **Add Debt** Link. This process is recommended for small agencies with fewer debts to certify.
- File upload using My Tax Account, **File Upload** Link. Using DOR schema, you will create a file to upload. This process is recommended for medium size agencies uploading files with less than 250 rows of data per file.
- File upload using a DOR approved Secure File Transfer Protocol (**SFTP**) portal. Using the DOR Schema, you will create a file to upload. SFTP is recommended for larger agencies submitting large files, over 250 rows of data per file.

The file upload procedures require a file using Extensible Markup Language (XML). The specific file layouts are located at </Pages/ISE/trip-docs.aspx>

4. **What information is needed to submit debts to TRIP?**

Required fields include the debtor name, an identifier (social security number, driver's license number or federal employer identification number), and current debt balance.

5. **How do I send files using the Secure File Transfer Protocol (SFTP)?**

Contact the Setoff Coordinator at trip@wisconsin.gov or (608) 264-0344 to set up an SFTP folder for file transfer. For instructions on how to obtain your user ID, WAMS ID and download the WinSCP software, please visit: </Documents/sftpInstructions.pdf>

6. **How do I know what debts are accepted or rejected?**

DOR will process the file to our tax processing system and notify you if the debt is accepted or rejected. We accept a debt if the identifier and name matches an individual in our tax processing system. We also accept a debt if there is no history of the identifier and name.

We will reject a debt if the identifier and the name do not match an individual in our tax process system. Rejected debts are sent to agencies on a closed debt file. We provide a reason for all [rejected debts](#).

An [explanation of the reject codes](#) are listed on the department's website.

7. **When will I receive payment from DOR for intercepts?**

The proceeds are sent to you by Electronic Funds Transfer (EFT) weekly with a detail setoff report called the Posting Notification. This report tells you the debtor, the debt number, and amount intercepted. The report is available on Wednesday and the proceeds will be in your account three business days later. The timing can change when there is a holiday.

8. **What is the Agency Summary Report?**

The Agency Summary Report is a listing of all active debtors referred by your agency and the balance due for each debtor. The Agency Summary Report is requested through the My Tax Account website by clicking on the 'Agency Summary' link. The request will be processed immediately and the agency may view the report in My Tax Account under 'Notices'.

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of November 12, 2019: Sections 71.93, 71.935 and 73.03, Wis. Stats.

Laws enacted and in effect after November 12, 2019, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to November 12, 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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Guidance Document Certification: <https://www.revenue.wi.gov/Pages/Certification-Statement.aspx>

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