

**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.

<b>Document Number</b>	<b>Document Title</b>
<b>100240</b>	Wisconsin Delinquent Taxpayers - Information Page

State of Wisconsin  
Department of Revenue

## Wisconsin 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.**

Effective January 1, 2006, the Wisconsin Department of Revenue (DOR) is required by section 73.03(62), Wis. Stats., to post information about delinquent taxpayers on the Internet if they owe:

- More than \$25,000, including tax, interest, penalty, fees, and costs, and
- The amount is unpaid more than 90 days after all appeal rights have expired

2007 Wisconsin Act 20 expanded individuals qualified for Internet posting. On January 4, 2008 the delinquent taxpayer list was updated to include delinquent taxpayers who owe:

- More than \$5,000, including tax, interest, penalty, fees, and costs, and
- The amount is unpaid more than 90 days after all appeal rights have expired

The department mails warning letters to new taxpayers meeting the above criteria for Internet posting on a quarterly basis.

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 delinquent taxpayers on the Internet if they have had a sellers permit revoked and have an outstanding delinquent balance.

The department will not post the accounts of taxpayers who have:

- Entered into a valid payment plan,
- Submitted a complete Petition for Compromise, or
- Filed for bankruptcy
- In addition, revoked sellers who have been out of business for at least one (1) year shall be removed from the revoked sellers Internet page

If your name or the name of your business appears on the Internet posting, the department strongly encourages you to:

- Pay the debt in full
- File missing tax returns that result in account adjustment to zero
- Provide proof of payment
- Enter into a valid payment plan
- Submit a complete Petition for Compromise
- 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.

See our [Delinquent Taxpayers](#) page for more information.

## Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of Wisconsin Statutes in effect as of October 14, 2019: Sections 73.03(62) and 73.03(64), Wis. Stats.

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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Guidance Document Certification: <https://www.revenue.wi.gov/Pages/Certification-Statement.aspx>

Guidance Document Number: 100240

October 14, 2019

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