

**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>100077</b>	Appealing a Notice or Bill - Common Questions

State of Wisconsin  
Department of Revenue

## Appealing a Notice or Bill

**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.**

### (En Espanol)

1. What can be appealed?
2. When can I appeal a notice?
3. How do I appeal a notice?

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#### 1. **What can be appealed?**

You can appeal:

- Changes to your tax return or account
- Late filing fee
- Negligence penalty
- Underpayment interest

You cannot appeal:

- Regular and delinquent interest
- Returned payment charges
- Refunds applied to other debts
- Collection fees

#### 2. **When can I appeal a notice?**

You must appeal a notice or bill within 60 days of receipt of the notice. The changes will become final if you do not appeal within 60 days.

#### 3. **How do I appeal a notice?**

To appeal a notice or bill, you need to:

- Clearly explain why you don't agree with the notice
- Attach or include any documents to support your appeal
- Type (or neatly print) and sign your appeal
- Write your tax account number, letter ID, and the tax period of the notice on all documents you include with your appeal
- Include the first page of your notice or bill if you mail or fax your appeal

You may appeal by mail or fax:

Wisconsin Department of Revenue  
PO Box 8903  
Madison, WI 53708-8903  
FAX: (608) 224-5758

You may appeal online for individual income tax, fiduciary income tax, homestead credit, occasional consumer use tax and miscellaneous motor fuel tax. File an appeal at [My Tax Account](#).

## Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of October 28, 2019: Sections 71.88, 71.89, 77.59 and 77.61, Wis. Stats., and secs. Tax 2.87, 2.935 and 11.98, Wis. Adm. Code.

Laws enacted and in effect after October 28, 2019, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to October 28, 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:

MS 5-77

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

Guidance Document Number: 100077

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