



WISCONSIN DEPARTMENT OF REVENUE
PO BOX 8903
MADISON, WISCONSIN 53708-8903

State of Wisconsin • DEPARTMENT OF REVENUE

TAX OPERATIONS BUREAU
2135 RIMROCK ROAD PO BOX 8903 MADISON, WISCONSIN 53708-8903
PHONE: 608-261-5386 FAX: 608-264-6884
EMAIL: <https://ww2.revenue.wi.gov/internet/income.html> WEBSITE: www.revenue.wi.gov

April 19, 2012

Letter ID:

James Taxpayer
123 Main Street
Anywhere, WI 12345

Tax Account Number:
Tax Period End Date: December 31, 2011
TOTAL AMOUNT DUE: \$1,775.00
PAYMENT BY: April 29, 2012

NOTICE OF AMOUNT DUE - Individual Income Tax

We have calculated your tax return resulting in the following outstanding balances after payments and adjustments have been applied. For more information please review the attached Return Adjustment Detail.

Tax Balance	\$1,775.00
Interest Balance	\$0.00
Penalty Balance	\$0.00
Fees Balance	\$0.00
TOTAL	\$1,775.00

To pay this specific liability, please use the voucher at the bottom of this page and enter the amount paid on the line below.

Please note that any recently submitted payment or credit may not have been applied to this liability. Payments are applied in the order of fees, penalties, interest and tax. Refer to the Payment Information on the following page for additional details.

Please see the reverse side for additional instructions regarding payments and appeals.

WINPAS - btL01 (R.02/12)

Tear along dotted line

Wisconsin Department of Revenue
PO Box 930208
Milwaukee, WI 53293-0208

See reverse side for payment mailing address.

NOTICE OF AMOUNT DUE PAYMENT VOUCHER

James Taxpayer
123 Main Street
Anywhere, WI 12345

Tax Account Number:
Tax Type: Individual Income Tax
Tax Period End Date: December 31, 2011
Amount due for this Period: \$1,775.00
Payment By: April 29, 2012

Make check payable to the Wisconsin Department of Revenue

Amount Paid \$

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Payment Instructions

Make your check payable to the Wisconsin Department of Revenue and write your tax account number in the memo portion of your check.

Mail your payment to the following address:

Wisconsin Department of Revenue
PO Box 930208
Milwaukee, WI 53293-0208

Appeal Instructions

Please see Appeal Rights and Procedures on the last page of this notice. Include your tax account number on your appeal.

OPTION FOR CREDIT CARD PAYMENT(S)

The Wisconsin Department of Revenue in cooperation with Official Payments Corporation (OPC) allows you the option of making a payment on your Individual Income Tax liability by credit card. OPC charges a convenience fee of 2.5% of the payment amount with a \$1.00 minimum. The Wisconsin Department of Revenue does not receive any portion of the convenience fee. To pay by telephone call toll-free 1-800-272-9829. To pay over the Internet visit OPC's website at www.officialpayments.com. You will need the following information to complete a transaction:

<ol style="list-style-type: none">1. Wisconsin Jurisdiction Code - 58002. Payment type - Option 1 - Income3. WI Tax Account Number <input type="text"/>4. Contact Phone Number5. Payment amount6. Credit card number and expiration date7. Zip code of credit card billing address8. Name, address, and zip code (internet only)9. E-mail address (internet only)	<p>OPC accepts the following credit cards:</p> <p>Visa American Express MasterCard Discover</p> <p>Questions: www.revenue.wi.gov/faqs/crcard.html or call the phone number listed on your notice.</p>
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You will receive a confirmation number for your records as proof of payment.

Payment Mailing Instructions

If you are making a payment:

- Make your payment payable to **Wisconsin Department of Revenue**
- Write your tax account number in the memo portion of your check
- Mail your payment along with this payment voucher to the following address:

Wisconsin Department of Revenue
P.O. Box 930208
Milwaukee, WI 53293-0208

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Return Adjustment Detail

<u>Line Description</u>	<u>Reported Amount</u>	<u>Department Computed Amount</u>	<u>Adjustment Explanation</u>
1 - Federal adjusted gross income	\$15,337.00	\$55,000.00	
11 - Other subtractions	\$1,455.00	\$1,455.00	
13 - Wisconsin Income	\$13,882.00	\$53,545.00	
15 - Standard deduction	\$16,940.00	\$10,075.00	You have been allowed a standard deduction based on your income and filing status.
17c - Deduction for Exemptions	\$2,100.00	\$2,100.00	
18 - Wisconsin Taxable Income	\$0.00	\$41,370.00	
19 - Gross Tax	\$0.00	\$2,382.00	Gross tax computed on taxable income and filing status.
27 - Wisconsin net tax	\$0.00	\$2,149.00	
34 - Net Tax	\$0.00	\$2,149.00	
50 - Total estimated payments and credits	\$374.00	\$374.00	
52 - Refund Amount	\$374.00	\$0.00	
54 - Tax Amount Due	\$0.00	\$1,775.00	

Payment information - To avoid having additional interest and/or fees imposed on your outstanding balance, please pay the amount indicated by the date shown using the enclosed payment voucher. Additional interest accrues on the first business day of each month.

Notices being generated due to returned payments are not subject to additional appeal rights. Appeal rights were given on the original notice and/or filing of the return. If this notice is for a return check charge for a returned estimated tax payment, you can either replace the payment by submitting a new voucher and check to the address listed on the voucher, or adjust your records to reflect the absence of this payment.

If you cannot pay the full amount due by the pay by date, you may ask to make installment payments. It is to your advantage to pay the amount due in full rather than in installments to avoid the accumulation of additional interest and collection fees. In addition, installment agreements with the department are subject to a \$20 installment agreement fee and will not prevent the filing of a tax lien. You may obtain the Installment Agreement Request Form (Form A-771) by visiting our web page at www.revenue.wi.gov, by calling us at (608) 266-1961, or by writing to Wisconsin Department of Revenue, PO Box 8901, Madison, WI 53708-8901.

If you do not appeal this notice or pay the amount due, you will be charged additional interest of 18% per year and a delinquent tax collection fee equal to the greater of \$35 or 6 1/2% of the unpaid balance. We may also take additional collection action, which could include filing a tax lien.

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APPEAL RIGHTS AND PROCEDURES

If you feel this adjustment is incorrect, you have the right to appeal certain items. Appealable and Non-appealable items are listed below:

Appealable

Tax adjustments
Estimated tax amount due
Late filing fee
Negligence Penalty
Underpayment Interest

Non Appealable

Interest
Return Item Charge
Refund Offsets

You must appeal within 60 days of your receipt of this notice. Your appeal must be in writing (preferably typed) and be signed. Your appeal should explain clearly and concisely why you think the department's action is incorrect. Include any supporting documents with your letter of appeal. Faxed appeals are accepted.

If you wish to stop the accumulation of interest during the appeal period, deposit the entire amount of tax, interest, and penalty due with the department, and write "Deposit" on your payment. Any deposit amount later refunded will include interest at the rate of 9% per year from the date of deposit.

You may pay any portion of the amount due that you agree is correct. Such payment will be considered an admission of the correctness of that portion of the notice.

You may file your appeal online at <http://www.revenue.wi.gov/individuals> or send your written appeal to Wisconsin Department of Revenue, PO Box 8903, Madison, WI 53708-8903. Include your tax account number and the tax period of this notice in all correspondence.

As an alternative to an immediate appeal, you may choose to pay the full amount due. If you later wish to contest some or all of the adjustment(s), you may file a claim for refund. The claim must state the items you feel are incorrect and why, and must be filed within the statute of limitation time constraints explained in Wisconsin Publication 505.