



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](http://www.revenue.wi.gov)

July 18, 2011

Letter ID: XXXXXXXXXX

Batch Index: XXXXXXXXX-XXX

XXXX XXXXXXXX  
XXX XXXXXXXXXXXX XX  
WAUPUN WI 53963-XXXX

Tax Account Number: XXX-XXXXXXXX-XX  
Tax Period End Date: December 31, 2010

**TOTAL AMOUNT DUE:** \$1,092.92  
**PAYMENT BY:** July 28, 2011

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	\$997.00
Interest Balance	\$95.92
Penalty Balance	\$0.00
Fees Balance	\$0.00
<b>TOTAL</b>	<b>\$1,092.92</b>

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.06/11)

Tear along dotted line

Wisconsin Department of Revenue **See reverse side for payment mailing address.**  
PO Box 930208  
Milwaukee, WI 53293-0208

**NOTICE OF AMOUNT DUE PAYMENT VOUCHER**

XXXX XXXXXXXX  
XXX XXXXXXXXXXXX XX  
WAUPUN WI 53963-XXXX

Tax Account Number: XXX-XXXXXXXX-XX  
Tax Type: Individual Income Tax  
Tax Period End Date: December 31, 2010  
**Amount due for this Period:** \$1,092.92  
**Payment By:** July 28, 2011

*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.

**Appeal Instructions**

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

Mail your payment to the following address:  
Wisconsin Department of Revenue  
PO Box 930208  
Milwaukee, WI 53293-0208

**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](http://www.officialpayments.com). You will need the following information to complete a transaction:

<ol style="list-style-type: none"> <li>1. Wisconsin Jurisdiction Code - <b>5800</b></li> <li>2. Payment type - Option 1 - Income</li> <li>3. WI Tax Account Number (XXXXXXXXXXXXXXXXXX)</li> <li>4. Contact Phone Number</li> <li>5. Payment amount</li> <li>6. Credit card number and expiration date</li> <li>7. Zip code of credit card billing address</li> <li>8. Name, address, and zip code (internet only)</li> <li>9. E-mail address (internet only)</li> </ol>	<p>OPC accepts the following credit cards:</p> <ul style="list-style-type: none"> <li>Visa</li> <li>American Express</li> <li>MasterCard</li> <li>Discover</li> </ul> <p>Questions: <a href="http://www.revenue.wi.gov/faqs/crcard.html">www.revenue.wi.gov/faqs/crcard.html</a> 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>
Filing Status	Head of Household	Single	Your tax has been calculated using the single filing status.
13 - Wisconsin Income	\$27,112.00	\$27,112.00	
15 - Standard deduction	\$8,894.00	\$7,639.00	You have been allowed a standard deduction based on your income and filing status.
17a - Deduction for Exemptions	\$2,800.00	\$700.00	We have not allowed the exemption deduction for dependent(s) you claimed because we have not received the information we requested.
18 - Wisconsin Taxable Income	\$15,418.00	\$18,773.00	
19 - Gross Tax	\$794.00	\$997.00	Gross tax computed on taxable income and filing status.
22 - School Property Tax Credit	\$254.00	\$0.00	Since we have not received the information we requested, the school property tax/rent credit has been disallowed.
45 - Earned income credit	\$912.00	\$0.00	Since we have not received the information requested, your Wisconsin earned income credit has been disallowed.
51 - Total estimated payments and credits	\$912.00	\$0.00	
53 - Refund Amount	\$372.00	\$0.00	
55 - Tax Amount Due	\$0.00	\$997.00	
Regular Interest		\$23.92	You are being assessed interest at the rate of 12% per annum on the tax due. No interest is assessed on penalties. This charge is statutory and is not abatable.
56 - Underpayment Interest	\$0.00	\$72.00	Since you failed to pay estimated tax or underpaid your estimated tax, an amount of 12% of the underpayment has been assessed. The underpayment is based on the lesser of 90% of the current year tax or 100% of the previous year's tax.  Please see the last page of this notice for a more detailed explanation as to how the department assessed the underpayment penalty.

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](http://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:

<u>Appealable</u>	<u>Non Appealable</u>
Tax adjustments	Interest
Estimated tax amount due	Return Item Charge
Late filing fee	Refund Offsets
Negligence Penalty	
Underpayment Interest	

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 <https://tap.revenue.wi.gov> or send your written appeal to Wisconsin Department of Revenue, PO Box 8906, Madison, WI 53708-8906. 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.

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**COMPUTATION OF INTEREST FOR UNDERPAYMENT OF ESTIMATED TAX**

Current Year Tax Basis: \$997.00  
90% Current Year Tax: \$897.30  
Less Tax Withheld: \$0.00  
Total Required Installment Payments: \$897.30  
Quarter 1 installment of \$224.33 due on Apr 15, 2010 (Current basis: \$224.33)  
\$4.50 underpayment interest computed on basis of \$224.33 from Apr 15, 2010 to Jun 15, 2010 (61 days @ 12%)  
Quarter 2 installment of \$224.33 due on Jun 15, 2010 (Current basis: \$448.65)  
\$13.57 underpayment interest computed on basis of \$448.65 from Jun 15, 2010 to Sep 15, 2010 (92 days @ 12%)  
Quarter 3 installment of \$224.33 due on Sep 15, 2010 (Current basis: \$672.98)  
\$27.66 underpayment interest computed on basis of \$672.98 from Sep 15, 2010 to Jan 18, 2011 (125 days @ 12%)  
Quarter 4 installment of \$224.33 due on Jan 18, 2011 (Current basis: \$897.30)  
\$26.55 underpayment interest computed on basis of \$897.30 from Jan 18, 2011 to Apr 18, 2011 (90 days @ 12%)  
  
Total underpayment interest: \$72.00