

**State of Wisconsin  
Department of Revenue  
State Debt Collection Initiative**

<b>Department of Revenue – Collection Authorities</b>		
<b>Collection Activity</b>	<b>Description</b>	<b>Statutory Authority</b>
Hearings - Informal	Establish contact with the debtors to resolve the account and/or gather collection information, e.g., obtain full payment and/or missing returns.	Sec. 73.03(20) Wis. Stats.
Payment Plans	Enter into an arrangement acceptable to the Department of Revenue and debtor that will resolve the collection balance.	Sec 71.92(2) and sec. 77.62(4), Wis. Stats.
Wage Certification	Attach the wages of a debtor after voluntary collection efforts have failed. Delinquent tax withholding is used when the taxpayer or non-delinquent spouse receives W-2 wages and/or commissions.	Sec. 71.91(7) and sec. 40.08(1) Wis. Stats.
Wage Assignment	Attach the wages of a debtor who voluntarily requests their wages be attached to resolve their debt.	Sec. 71.91 Wis. Stats.
Levy	Attach the assets of a debtor after voluntary collection efforts have failed. Levy is used when cash or liquid assets are held by a third party, such as a commercial bank.	Sec. 71.91(6) Wis. Stats.
Marital Obligations	Ensure that marital obligations are collected from either the incurring person or their spouse. Debts incurred for periods after December 31, 1985, or the marriage date whichever is later) are presumed to have been incurred in the interest of the marriage or family. (Wisconsin Marital Property Law in effect as of January 1, 1986)	Sec, 71.10(6m)(b), 766.55 and 859.18(3), Wis. Stats.
Tax Refund Offset	Apply overpayments and refundable credits from DOR Tax accounts to debts certified for collection.	Sec. 71.80(3m), 71.80(3m)(d), 71.55(1), 71.61(1), 71.10(6a & 6b), 71.93, and 71.935, Wis. Stats., 71.93(b), 565.30(5), 71.935.
Vendor Payments	Apply any payment to a person who provides goods and services to the state (DOA vendor payments) to debts certified for collection.	Sec. 71.93(3)(b) and sec. 71.935(3)(b), Wis. Stats.
Lottery Prizes	Apply lottery prize proceeds greater than \$600 to debts certified for collection by state agencies.	Sec. 565.30(5), Wis. Stats.
Unclaimed Property proceeds	Apply proceeds from unclaimed, abandoned property to debts certified for collection by state agencies.	Sec. 71.93(1)(d)2 and sec. 177.24(3), Wis. Stats.